

Research Article

Forensic Accounting and Interview Process in Discovering Financial Fraud in Selected Ministries in Anambra State

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Abstract: The study focused on forensic accounting and interview process in discovering financial fraud in some selected ministries in Anambra State. The main objective of the study is to examine forensic accounting and interview process in discovering financial fraud in ministry of commerce and industry. Three research questions and three hypotheses were formulated in line with the objectives of the study. A descriptive survey design was adopted for this study. The population comprised of 320 account staff in ministry of commerce and industry in Anambra State. The outcome of the result analysis showed that verbal, non-verbal and analytical skills were used by professional forensic accountant in discovering financial fraud in ministry of commerce and industry in Anambra State. It was concluded that the practicing forensic accounting is an effective way in discovering fraud. However, it was recommended among others, the forensic accountant should relate to all documentation and results together considered very important to reach integrated case investigation to approve facts.

Keywords: Forensic Accounting, Financial Frauds, Interviewing Process.

Introduction

The Nigerian environment is filled with news of fraud and fraudulent activities. This is because financial fraud is now part and parcel of the daily activities of Nigerians. Okwoli (2004) stated, "That Nigerian press is full of stories of wrong practices in the public sector" (p. 1). Forensic accounting is a discipline that has its own models and methodologies of investigative procedures that search for assurance, attestation and advisory perspective to produce legal evidence. It is concerned with the evidentiary nature of accounting data, and as a practical field concerned with accounting fraud and forensic auditing; compliance, due diligence and risk assessment; detection of financial misrepresentation and financial statement fraud (Skousen & Wright, 2008). Bhasin (2007) noted that the objectives of forensic accounting include:

Assessment of damages caused by an auditors' negligence, fact finding to see whether embezzlement has taken place, in what amount, and whether criminal proceedings are to be initiated; collection of evidence in a criminal proceedings; and computation of asset values in a divorce proceedings (p. 1000); he argued that the primary orientation of forensic accounting is explanatory analysis (cause and effect) of phenomenon including discovery of deception (if any), and its effects-introduced into the accounting domain (p. 1000).

According to Bhasin (2007), "forensic accountants are trained to look beyond the numbers and deal with the business reality of situations. Analysis, interpretation, summarization and

the presentation of complex financial business related issues are prominent features of the profession” (p. 1002). One researcher emphasized that “forensic accounting is 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, 2012).

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).

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. Therefore, the skills required of the practicing forensic accountants include verbal communication, nonverbal communication and analytical skills.

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. 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).

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 & 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).

Many other skills required by forensic accountant while executing their work involve the analytical skills (Crumbley, Smith & 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 accompanied 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 & Apostolou, 2007).

Statement of the Problem

Over the years, there has been a focus on the forensic accountants need to do a better job in detecting and preventing fraud in the public sector. The review of literature revealed that

majority of high level of fraud in the public sector are perpetrated by management who supposed to be the custodians of internal control and also under the supervision of the internal accountants. It suffices to say that the independence of the internal accountant is not guaranteed because he works as an employee of the government/management. Then come to the idea of external accountants, frauds are still being committed on daily basis.

It has been said that interview is essentially nothing more than a conversation with a purpose. Though true, this statement overlooks the fact that human dynamics intervene in the process to inhibit the parties' attempts to successfully realize their purpose. However, the forensic accountant employs several strategies to elicit information from the interviewed. And some of them (the interviewed) prefer KISS (Kick It Straight and Simple) when they are being interviewed.

However, due to their varied choice of interviewing techniques, the study seeks to find out the various interviewing processes the forensic accountants employ in detecting fraud in selected ministries in Anambra state.

Purpose of the study

The main purpose of the study was to examine forensic accounting and interview process in discovering financial fraud in selected ministries in Anambra State.

The specific objectives of this study are:

- 1) verbal communication skills used by professional forensic accountant in discovering financial fraud in the selected ministries in Anambra State.
- 2) non-verbal communication skills used by professional forensic accountant in discovering financial fraud in the selected ministries in Anambra State.
- 3) analytical skills used by professional forensic accountant in discovering financial fraud in the selected ministries in Anambra State.

Research questions

The following research questions guided the study:

- 1) What are the verbal communication skills used by professional forensic accountant in discovering financial fraud in the selected ministries in Anambra State?
- 2) What are the non-verbal communication skills used by professional forensic accountant in discovering financial fraud in the selected ministries in Anambra State?
- 3) What are the analytical skills used by professional forensic accountant in discovering financial fraud in the selected ministries in Anambra State?

Hypotheses

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

- 1) Ho: Forensic accountant verbal communication skills have no significant effect in discovering financial fraud in the selected ministries in Anambra State.
- 2) Ho: Forensic accountant non-verbal communication skills have no significant effect in discovering financial fraud in the selected ministries in Anambra State.
- 3) Ho: Forensic accountant analytical skills have no significant effect in discovering financial fraud in the selected ministries in Anambra State

Theoretical Framework

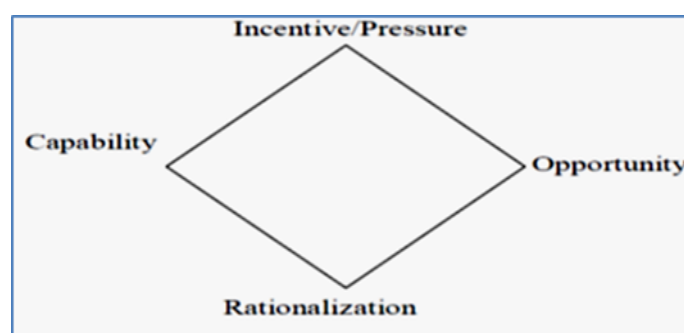
The basic theory that has been established in this research work was White Collar Crime Theory by Sutherland (1939) and Fraud diamond of Wolf and Hermanson (2004).

White Collar Crime Theory

The theory of white-collar crime was pioneered by Sutherland as dated back to 1939. 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. Sutherland defined crime committed by a person respectability and high social status in the course of his occupation. Sutherland noted that in time, less than two (2) percent of the persons committed to prison in a year belong to the upper class. Sutherland 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 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. 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 (2007) 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 the role of forensic accountants interview process in discovering financial fraud in Nigerian public sector.

Theory of the Fraud Diamond

Wolf and Hermanson (2004), “proffer the theory of the fraud diamond in place of the triangle” (p.36). They argue that the diamond offers a better view of the factors leading to fraud. They added a fourth variable, capacity, to the three factor theory of Cressey. Capabilities mean that, the fraud perpetrator must have the necessary traits, abilities, or positional authority to pull off his crime.



The Fraud Diamond Source: Wolf and Hermanson (2004)

Theory of fraud Diamond offers a better view of the factors to fraud. The theory adds fourth variable, capabilities, to the three factor theory of fraud triangle. Wolf and Hermanson believed many frauds would not have occurred without the right person with the right capabilities implementing the details of the fraud. They also suggested four observation traits for committing fraud; First, authoritative position or function within the organization, Second capacity to understand and exploit accounting systems and internal control weakness, Third, confidence that he/she will not be detected or if caught he/she will get out of it easily, Fourth, capability to deal with the stress created within and otherwise good person when he or she commits bad acts. Reviewing the literature shows that researchers classified the motive side of the fraud diamond differently. Some researchers classified them as personal, employment or external pressure, while other classified it as financial and non-financial pressure. However, it can be noticed that both classifications are interrelated. For instance, personal pressure can come from both financial and non-financial.

A person's financial pressure in this case could be gambling addiction or a sudden financial need, while a personal non-financial pressure can be lack of personal discipline or greed. By the same token, employment pressure and external pressure can come from either financial or non-financial pressure. Thus, Forensic Accountants have to keep in mind that pressure/motive to commit fraud can be either a 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. However, it can be criticized that even though the fraud diamond added the fourth variable capability to the fraud triangle and filled the gap in other theories, the model alone is an inadequate tool for deterring, preventing or detecting fraud.

This is because, the two sides of the fraud diamond (incentive/pressure and rationalization) cannot be observed, and some important factors like national value system and lack of corporate governance are ignored. Our present National Value System is not good, little or no premium is put on things like honesty, integrity and good character. The society does not question the source of "wealth". Any person who stumbles into wealth is instantly recognized and honored. It is a fact of our time that fraud has its root firmly entrenched in the social setting where wealth is honored without questions. Ours is a materialistic society which to a large extent encourages fraud. The desire to be with the high and mighty caliber of the society extreme want that is often characterized by need, cultural demands or cultivation of a life too expensive for the legitimate income of the individual.

Corporate governance is the lock to all the factors that cause fraud to take place in the public sector. An important theme of corporate governance is the nature and extent of accountability of people in the public sector. Corporate governance is the principle and value that guides a company, organization and the public sector in the conduct of its day-to-day business and how stakeholders interrelate among one another (Anandarajah, 2001).

Good corporate governance is the missing link in the Nigerian public sector, which is an index of fraud occurrence (Okoye, 2001). This situation can only change when the public sector achieves a positive change in the character and orientation of their government leadership. The leaders can bring this desired change by promoting good corporate

governance in the public sector through Integrity, Accountability and Transparency, which would lead to attainment of strong internal control system in the public sector and thus the likelihood of an individual committing fraud.

Conceptual Framework

Concept of 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).

Who is an Expert Witness?

An expert witness is a witness, who by virtue of education, training, skill, 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 (2017), "at times, their testimony may be rebutted with a learned treatise, sometimes to the detriment of their reputations" (p. 125).

Skills of Forensic Accountants

It is widely known that an auditor determines compliance with auditing standards and considers the possibility of fraud. Crumbley, Smith and Apostolou (2007) claimed that a Professional Forensic Accountant has a single-minded focus on the detection, and deterrence of fraud (p. 15).

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 Investigate and Analyze Financial information and as well develop Computerized applications (if applicable) to Assist in the Analysis and Presentation of Financial information.

Empirical Review

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 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. Nwaiwu and Aaron (2018) conducted a research on forensic accounting relevance and fraud detection process and financial performance in Nigeria.

The objective of the study is to examine the forensic accounting relevance and selected listed companies' fraud detection process and performance in Nigeria. A cross-sectional quasi experiment design was used for this investigation. The findings of this study revealed that there is both positive and negative significant relationship between the proxies of the two variables.

It is recommendation that, forensic accounting experts from the professional accounting body should be employed to carry out litigation support services to serve as expert witness that will assist the court reach a conclusion on issues which the court itself may not have the knowledge to decide.

Okolie (2014) conducted a research to examine the relevance of forensic accounting in curbing financial crimes and corruption in developing countries such as Nigeria: An empirical analysis. The objective of the study was to examine the persistent widespread of corporate failures and economic crimes resulting from audit failure and the emergence of creative accounting.

Empirical and descriptive research methods were adopted in the collection and analysis of data. Findings revealed that the application of forensic accounting is still at a very low level due to high cost of forensic accounting equipment and the time and resources required in training the forensic accountant.

The paper concluded that there is need to employ the services of forensic accountants in order to reduce economic crimes and corruption so as to enhance economic growth and development in developing economies. It was recommended among others, that the various agencies fighting corruption worldwide will need to engage the services of forensic accountant to compliment efforts of other professionals in reducing fraudulent activities and installing fraud proof internal control system in corporate organizations.

Method

Research Design

The study adopted the descriptive survey design for this study. The design was considered appropriate for the study because the study sought the opinions of accounting officers on ascertaining forensic accounting and interview process in discovering fraud in the selected ministries in Anambra State.

Area of the Study

The study was carried out in the selected ministries in Anambra State to ascertain forensic accountant and interview process in discovering financial fraud in those selected ministries in Anambra State.

Population of the Study

The population comprised of 106 forensic accountants in four (3) ministries in Anambra State of Nigeria to include (Ministry of Finance = 42, Ministry of Budget and Planning, = 34 and Ministry of Commerce and Industry = 30).

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 three (3) ministries used as population for the study.

The use of purposive sampling was based on the fact that Anambra State has a total of 18 ministries from which the populations were selected. Also that the nature of fraud committed in all the ministries appears to be the same and therefore may serve as a good representative of the whole ministries.

Hence, proportionate sampling technique was used whereby a percentage of the sample to be drawn from each stratum was calculated and the proportion of 79 percentages was calculated from the sample size.

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

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

$$n = \frac{106}{1+106(0.05)^2}$$

$$n = \frac{118}{1+106(0.0025)}$$

$$n = \frac{106}{1+0.265}$$

$$n = \frac{106}{1.265}$$

$$n = 84$$

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 deviation for research questions and Analysis of Variance (ANOVA) for hypotheses. A decision rule was based on a real limit of numbers thus; mean responses between 3.50-4.00 were regarded as strongly agree; mean ratings of 2.50-3.49 were considered as agree; mean responses of 1.50-2.49 were regarded as disagree and items with mean responses 1.00-1.49 were regarded as strongly disagree. Furthermore, items with mean responses of 1.50-2.49 and 1.00-1.49 were considered as disagree and strongly disagree respectively.

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

Data Presentation and Analysis

What is the verbal communication skills used for professional forensic accountant in discovering financial fraud in selected ministries in Anambra state?

Table 1. Means and st. dev. for the verbal communication skills used for professional forensic accountant in discovering financial fraud (N=84)

S/N	Verbal Communication skills to	\bar{X}	SD	Remarks
1	communicate effectively in orally	3.10	0.73	Agree
2	communicate effectively in discourse	2.44	0.85	Disagree
3	communicate through an expert's testimony	2.52	0.84	Agree
4	communicate through general explanation of opinion bases	3.39	0.61	Agree
5	communicate through collection of personal testimonies	2.77	0.65	Agree
6	communicate through simplify information	2.57	0.61	Agree
7	communicate and explain complex financial information to people who may have little understanding of finance, such as lawyers, judges, and juries	2.51	0.77	Agree
8	communicate and testify during litigation	3.59	0.56	Strongly Agree
9	communicate through presenting often complex evidence to the jury in an understandable manner	3.43	0.66	Agree
	Cluster Mean	2.92	0.69	Agree

Data in Table 1 show that out of the nine items listed on the verbal communication skills used for professional forensic accountant in discovering financial fraud in some selected ministries in Anambra state, one item was rated strongly agree with the mean score of 3.59, seven items were rated agree with the mean score of 2.51 to 3.43 and the remaining one item disagree with the mean score of 2.44. The cluster means score of 2.92 shows that verbal communication skills were used for professional forensic accountant in discovering financial fraud in Nigerian public. The standard deviations for all the items fall within the same range of 0.69 to 0.85, with an overall ranged of 0.69. This shows that the respondents were not wide apart in their mean ratings.

What is the non-verbal communication skills required for professional forensic accountant in discovering financial fraud in selected ministries in Anambra state?

Table 2. Means and st. dev. for the non-verbal communication skills used for professional forensic accountant in discovering financial fraud (N=84)

S/N	Non-communication skills to	\bar{X}	SD	Remarks
1	communicate effectively in writing	3.52	0.76	Strongly Agree
2	Problem solving skills	2.60	0.55	Agree
3	Apply initiative and being self-motivated	3.42	0.23	Agree
4	Work under pressure and to deadlines	3.51	0.19	Strongly Agree
5	communicate through report	3.45	0.55	Agree
6	communicate through graphs and opinion bases	3.34	0.49	Agree
	Cluster Mean	2.92	0.69	Agree

Data in Table 2 show that out of the six items listed on the non-verbal communication skills used for professional forensic accountant in discovering financial fraud in some selected ministries in Anambra state, two items were rated strongly agree with the mean scores of 3.51 and 3.52 while the remaining four items were rated agree with the mean scores ranging from 2.60 to 3.45.

The cluster means score of 3.31 shows that non-verbal communication skills were used for professional forensic accountant in discovering financial fraud in Nigerian public. The standard deviations for all the items fall within the same range of 0.19 to 0.76, with an overall ranged of 0.46. This shows that the respondents were not wide apart in their mean ratings.

What are the analytical skills used for professional forensic accountant in discovering financial fraud in selected ministries in Anambra state?

Table 3. Means and st. dev. for the analytical skills used for professional forensic accounting in discovering financial fraud (N=84)

S/N	Analytical skills to	\bar{X}	SD	Remarks
1	seeking the origin of accounts	3.34	0.87	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	3.58	0.33	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 for professional forensic accountant in discovering financial fraud in some selected ministries in Anambra state, two items were rated strongly agree with the mean score ranged from 3.53 to 3.58 and the remaining four items were rated agree with the mean scores ranging from 3.1 to 3.48.

The cluster means score of 3.37 shows that analytical skills were used for professional forensic accountant in discovering financial fraud in some selected ministries in Anambra state.

The standard deviations for all the items fall within the same range of 0.33 to 0.87, with an overall ranged of 1.59. 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 in discovering financial fraud in the selected ministries in Anambra State.

Table 4. ANOVA Summary of forensic accountant verbal communication skills has no significant effect in discovering financial fraud in the selected ministries in Anambra State

Variables	Sum of Squares	df	Mean Square	F	P-value	Decision
Between Groups	46.700	2	15.440			
				2.488	.022	Not Significant
Within Groups	246.345	81	3.431			
Total	292.045	83				

Table 4 shows that the F-ratio is 2.4788 and *P-value* (.022) is greater than the stipulated 0.05 level of significance. This means that forensic accountant verbal communication skills has no significant effect in discovering financial fraud in Nigerian public sector based their difference ministries (Ministry of Finance, Ministry of Budget and Planning, and Ministry of Commerce and Industry). Therefore, the null hypothesis is not rejected.

Ho: Forensic accountant non-verbal communication skills has no significant effect in discovering financial fraud in the selected ministries in Anambra state.

Table 5. ANOVA Summary of forensic accountant non-verbal communication skills has no significant effect in discovering financial fraud in the selected ministries in Anambra State

Variables	Sum of Squares	df	Mean Square	F	P-value	Decision
Between Groups	40.340	2	13.240			
				1.278	.038	Not Significant
Within Groups	314.333	81	3.772			
Total	254.673	83				

Table 5 shows that the F-ratio is 1.278 and *P-value* (.034) is greater than the stipulated 0.05 level of significance. This means that forensic accountant non-verbal communication skills has no significant effect in discovering financial fraud in some selected ministries in Anambra state based on their different ministries (Ministry of Finance, Ministry of Budget and Planning, and Ministry of Commerce and Industry). Therefore, the null hypothesis is not rejected.

Ho: Forensic accountant analytical skills have no significant effect in discovering financial fraud in some selected ministries in Anambra state.

Table 6. ANOVA Summary of forensic accountant analytical skills has no significant effect in discovering financial fraud in the selected ministries in Anambra State

Variables	Sum of Squares	df	Mean Square	F	P-value	Decision
Between Groups	35.210	2	47.345			
				7.674	.015	Not Significant
Within Groups	134.879	81	8.543			
Total	170.089	83				

Table 6 shows that the F-ratio is 7.674 and *P-value* (.015) is greater than the stipulated 0.05 level of significance. This means that forensic accountant non-verbal communication skills has no significant effect in discovering financial fraud in Nigerian public sector based on

their different ministries (Ministry of Finance, Ministry of Justice, Ministry of Budget and Planning, and Ministry of Commerce and Industry). Therefore, the null hypothesis is not rejected.

Discussion of the Findings

This study is in agreement with Nwaiwu and Aaron (2018) which examined forensic accounting and financial crisis in Nigeria (p. 127). Nwaiwu and Aaron noted further that forensic accountant may call for witnesses in cases that its success will depend on ones' capabilities in verbal communication.

This study was in disagreement with Adebisi and Gbogi (2012) which examined fraud and the Nigerian public sector performance (p. 36); they 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 the performance of the Nigerian public sector (p. 36). 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. Finally, the study was in disagreement with Nwaiwu and Aaron (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 public sector fraud detection, investigation and prevention in Nigeria is quite significant" (p. 14). The study therefore concluded that forensic accounting and auditing techniques is a major panacea to the level of fraudulent activities experienced in the some selected ministries in Anambra state (Ministry of Finance, Ministry of Budget and Planning, and Ministry of Commerce and Industry).

Conclusion

Based on the findings of this research, it was concluded that Forensic accountants call for witnesses in cases that its success depends on their capabilities in using verbal communication. It was also concluded that there is no significant influence between the non-verbal communications used of forensic accounting interview process in discovering financial fraud in the selected ministries in Anambra State (Ministry of Finance, Ministry of Budget and Planning, and Ministry of Commerce and Industry). Forensic accountants used investigative and analytical skills for interview process in discovering financial fraud in selected ministries in Anambra State (Ministry of Finance, Ministry of Budget and Planning, and Ministry of Commerce and Industry).

Recommendations

Based on the findings of the study, the following recommendations were made:

- 1) Forensic accountant should have the ability to run investigation to enable them facilitate and figure out the facts and responsibilities of fraud discovered. 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.
- 2) 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: The authors declare no conflicts of interest.

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