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Preliminary Forensic Accounting Investigation of Economic and Financial Crimes in Nigeria: Experts' Revelations

Naziru Suleiman

Lecturer, Department of Accounting and Finance,
Abubakar Tafawa Balewa University Bauchi, Nigeria

Bala Sulaiman Dalhat

Associate Professor, Department of Accounting and Finance,
Abubakar Tafawa Balewa University Bauchi, Nigeria

Abstract:

The objective of this was to understand the preliminary procedures of the forensic accounting investigation of the economic and financial crimes, in Nigeria. Economic and financial crimes, especially the public sector corruption have been of great concern in Nigeria over the years. This has necessitated the setting up of some notable agencies such as the Nigerian Economic and Financial Crimes Commission (EFCC) to arrest this ugly situation. With the setting up of EFCC and the adoption of forensic accounting techniques to investigate the commission of all economic and financial crimes in the country, this study attempts to understand the preliminary procedures before fully commencing the full blown investigation. The essence is to ensure proper precautionary measures are taken before going for the investigation. The study employs qualitative research methodology to understand the phenomenon from the experts in EFCC who are placed in a better position to share their worldviews and experiences. Through qualitative interview with twenty-four experts drawn from EFCC, the findings reveal corruption risk assessment and petition review and study among the preliminary procedures carried out before the commencement of forensic accounting investigation by EFCC.

Keywords: Forensic accounting, investigation, economic and financial crimes, experts, qualitative research

1. Introduction

Economic and financial crimes and particularly the public sector corruption in Nigeria have been considered among the greatest obstacle to the progress of the Nigerian economy (Ijewereme, 2015; Obuah, 2010). Public sector corruption (PSC) prevents foreign investment and other local investments from flourishing in the country because of the increase in the cost associated with doing business (Ijewereme, 2015). Corruption has so infiltrated almost all aspect of the public sector service exercise (Imhonopi & Urim, 2013) (Suleiman & Othman, 2016; Suleiman & Othman, 2017; Suleiman, Yahaya, & Abba, 2018) then this creates difficulty to enjoy any form of public service or the other without subscribing to corruption (Fafawora, 2015; Imhonopi & Urim, 2013). Corruption has been designated as the only firm growth that Nigeria has ever seen since its independence in 1960 (Osipitan & Odusote, 2014).

Over the years, the federal government of Nigeria has been making several efforts by setting up many anti-corruption institutions such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices Commission (ICPC) to reduce cases of fraud particularly corruption (Suleiman & Othman, 2017; Suleiman, Othman, & Ahmi, 2017). Of particular reference is establishment of EFCC which is the latest and as a financial intelligent unit responsible for coordinating other anti-corruption bodies in the fight against corruption (EFCC Establishment Act, 2004) Still corruption persists particularly in public sector as cases of corruption in this sector are continuously reported. Thus, many Nigerians believe EFCC is not doing enough in its responsibility for fighting corruptions (Mutum, 2015). EFCC is believed to have in its custody corruption cases and prosecutions that have been staying for many years (Nwachukwu, 2015; Obuah, 2010).

Others have recognized the efficacy of EFCC in addressing the problem of corruption in Nigeria (Azeez, 2011; Eddy & Akpan, 2008; EFCC, 2013b; Inokoba & Ibegu, 2011). Under EFCC many high profile corruption cases have been brought to limelight (Inokoba & Ibegu, 2011; Nneka & Faben, 2012).

Notably, one of the many reasons why corruption persists is due to the lack of investigation techniques and knowledge and legal/litigation services by the investigator (Adegbe & Fakile, 2012; Carnes & Gierlasinski, 2001; Efiog, 2012; Gbegi & Okoye, 2013; Lokanan, 2014). In addition, ineffectiveness of the Nigerian courts and the entire legal system as well as

other statutory enactments in addressing corruption in the country is also another concern voiced by many (Okogbule, 2006; Osipitan & Odusote., 2014). Ironically, there was a low conviction rate involving high level corruption cases as voiced by Nigeria's vice president; Yemi Osinbajo (The Nation, 2015). Since the inception of EFCC 15 years ago, only eight high profile corruption cases were successfully concluded in spite of the large number of corruption cases reported (The Nation, 2015). Therefore, what stands to be neglected much in the literature is the investigation aspect (Breit, Thomas, & Olaison, 2015; Hendi, 2013; Olajide, 2014). Moreover, studies have recommended the application of forensic accounting techniques by EFCC in the investigation of corruption cases (Owolabi, et al, 2013; Umar, Rose, & Mohamed, 2016).

Essentially, the adoption of forensic accounting investigation by the Economic Financial Crime Commission (EFCC) has become a milestone towards addressing the scourge of corruption in Nigeria (EFCC, 2013a; Umar, Samsudin, & Mohamed, 2017;). EFCC was specifically set up to fight fraud generally and corruption in particular (EFCC Establishment Act, 2004).

Giving the importance of the issue and realizing that there is a gap in the literature, where there is sparse studies that examine the process of investigating corruption using forensic accounting, this study aims to understand the process of the preliminary investigation of the financial and economic crimes in Nigeria before commencing the full blown investigation using forensic accounting investigation techniques. This is in line with DiGabriele and Huber's (2015) findings which reveal that there is gap in understanding forensic accounting investigation as abundant studies in forensic accounting field are examined from the aspect of fraud prevention and detection. Moreover, the field of forensic accounting is dominated by cause and effect studies where quantitative methodology prevails. This study argues that the cause and effect does not provide an in depth understanding of the phenomenon of interest from the informants' perspective (Gioia, Corley, & Hamilton, 2012). Understanding a phenomenon from the informants' perspective enables them to state their worldview, interpret their experiences and the meaning they attribute to those experiences (Merriam, 2009). Focusing on understanding the phenomenon allows the entire process to be inductively postured, and ultimately producing rich and thick description of the phenomenon (Merriam, 2009).

Therefore, this study attempts to understand the phenomenon which is public sector corruption by examining the preliminary forensic accounting investigation conducted by EFCC. Using inductive approach, this study aims to answer the research question of what is the preliminary procedure of the forensic accounting investigation of the economic and financial crimes in EFCC through a symbolic interactionist paradigm which enables the respondents to share their experiences and worldview on the process. The nature of corruption investigation within contextual bounds (EFCC) requires the use of case study to understand its complexity and particularity. The next section reviews the literature which is then followed by the methodology section. Other sections cover the analysis of the findings and then conclusion.

2. Literature Review

The literature has documented a number of researches on forensic accounting and the majority of these studies tend to focus on education or practice or both (Aribaba, 2013; Bressler, 2012; Carnes & Gierlasinski, 2001; Heitger & Heitger, 2008; Mitric, Stankovic, & Lakicevic, 2012a; Quirin & O'Bryan, 2014; Rezaee & Burton, 1997; Rezaee et al., 1992; Van Akkeren et al., 2013; Young, 2008). Apparently, as a new development in the fields of accounting and auditing, forensic accounting has been a subject of academic interest. Attempts have been made across the globe, particularly in the developed western worlds to come up with all-inclusive course contents of the forensic accounting discipline. Van Akkeren, Buckby, and MacKenzie, (2013) observed for more than 25 years accounting sections of the universities around the world have been updating their accounting curricular to include forensic accounting, fraud accounting and investigative accounting based courses.

Similarly, the incidences of corporate fraud reported in recent years have given more concerns on the need of forensic accounting techniques in practice. Studies have targeted the application of forensic accounting techniques in the prevention and detection of corporate frauds. Hence, the bodies of literature available on forensic accounting partly cover the practice and others dwell on the curriculum development.

The ever increasing cases of fraudulent practices in both the private and the public sectors have raised more concerns on the functions of the control mechanisms such as the internal control and the internal audit normally put in place by organizations. Internal control is a process that guides an organization towards achieving its objectives. These objectives include operational efficiency and effectiveness, reliability of financial reporting, and compliance with relevant laws and regulations (Suleiman, 2015). Absence of these variables often results in organizational failure. While the internal audit is a form of a higher control instituted to appraise the system of internal control system. The relationship between the internal control system and the internal audit is such that, the growth of any organization depends to a large extent on the system of internal control adopted by the management of that organization, and the success and sustenance of the internal control system lies on the activities of internal auditing. Fraud, if not effectively prevented and detected, could result in serious damage to an organization (Ghazali et al, 2014). Additionally, external auditors who are supposed to generate a true and fair report about their clients have failed to live up to expectations thereby questioning the role of auditor in fraud prevention and detection (Bhasin, 2013) and most importantly the statutory (external) auditing is not premised primarily towards spotting frauds. Hence, the need for a stronger fraud controls mechanism that will complement that of the traditional accounting and auditing.

Obviously, in their search for the remedy to this menace of fraud, accountants, experts and other stake holders have come up with what is now known as forensic accounting. According to Muthusamy (2011), Maurice Peloubet was the first to speak on forensic accounting when he published the phrase 'forensic accounting' in 1946 in an article titled "Forensic

Accounting: Its Place in Today's Economy". Forensic accounting is a peculiar way of investigating and controlling fraud in such a way that it differs substantially from the traditional audit. Auditors main assignment is to conduct financial audit and their primary job is to provide reasonable assurance that financial statements are prepared in accordance with audit standard (Albrecht and Albrecht 2008), whereas Forensic accountants perform fraud audits and their main objective is to detect and investigate suspicions of fraud (Singleton et al. 2006).

3. Methodology

Data analysis in qualitative research is inseparable with data collection and in fact this is one of the distinguishing feature of qualitative research (Merriam, 2009). Interestingly, the analysis in qualitative research represents few areas where preferred way is prescribed. The emerging nature of qualitative research calls for collecting and analysing the data simultaneously. As the data are being collected the researcher may not know everyone to be interviewed ahead of time. Equally, the questions to be asked may change in the process of data collection and where to look for the next data may be unknown at the early stage. Waiting for data analysis until after the collection processes will lead to having an unfocussed data that is repetitious and very overwhelming in the quantity of materials collected (Merriam, 2009). Analysing the data as they are being collected will help to address all these issues highlighted relating to the emerging nature of the qualitative research.

The researcher is the primary instrument for the data collection and analysis in qualitative research and the analysis begins during the collection phase (Creswell, 2012; King & Horrocks, 2010; Merriam, 2009). After the entire process of first phase of the data collection and analysis, the intensive analysis on the data is conducted as the data is now fully handy (Merriam, 2009).

Data analysis is the hallmark of qualitative research because it is the point of creating meaning and interpreting what people have said. According to Creswell (2013), Yin (2011) and Merriam (2009) the general procedures for data analysis in qualitative research involve preparing, compiling, organizing, consolidating and interpreting the data. As a process of making sense of the data collected it involves complex procedures to create meaning from the data. Merriam (2009) notes the process to be often inductive as well as comparative in nature involving going forth and back between pieces of data and other abstract concepts. The goals is to develop insights, meanings and understanding from the data to address the research questions. Portions of the data responsive to the research questions are normally identified and organized into different codes. These units of information are compared with the next sets of data to observe recurring regularities. This process allows for the reduction and condensing of the data into manageable codes (Creswell, 2013). The researcher here may repeat the procedure several times depending on how responsive the new labels fit the research questions (Yin, 2011).

Next is to follow by reassembling the labels or codes into more formidable themes or categories for further analysis which finally represents the data into tables, figures or some forms of discussion (Creswell, 2013; Merriam, 2009). However, Creswell (2013) notes variation among scholars in the literature in some aspects of analysing qualitative research aside the general procedure highlighted above. For example, Yin's (2011) five-phased cycle of qualitative data analysis comprising compiling data, disassembling data, reassembling and arraying, interpreting data and the conclusion is presented as an analysis. However, the general procedure for data analysis through thematic analysis as captured in the qualitative research literature covers three levels. These levels reflect the descriptive coding, interpretive coding and other overarching themes (King & Horrocks, 2010) or the popular open coding, axial (analytic) coding and categories (themes) development (Merriam, 2009). Thus, this study strictly worked through these three stages for the analysis of data during the data collection and analysis phase as well as during the intensive data analysis phase. Essentially, the analysis was done manually and in addition the Nvivo 10 software was used to corroborate the manual analysis.

4. Analysis of Findings

In this section, the findings on the procedure for the preliminary investigation of PSC using forensic accounting by EFCC is discussed from the understanding of the research participants. Making sense of the findings as mentioned above indicates that EFCC is more into reactive investigation, even though occasionally it performs the proactive type of investigation. Despite the fact, which as revealed in the findings that the investigation is unrestricted and experienced based to some extent, certain general procedures were noted. Basically, there are established processes, which are then complimented with the experiences of the investigators based on the prevailing circumstances and condition. PSC in Nigeria is very rampant and in many situations very secretive. So many means are being devised to perpetuate corruption schemes. Therefore, for effective investigation, there has to be some flexibility in the entire process based on the experiences and expertise of the investigators and in accordance with the laid down provision of the EFCC Act. Further making sense of the findings indicate three phases in the investigation of PSC using FA techniques. These phases as interpreted in the study, cover the pre-investigation, investigation and post- investigation phases. Investigations commences with pre-investigation arrangements and end with post investigation actions and inactions as presented in figure 1. Next section presents the emergent three phases of the investigation procedure.

Figure 1: Investigation Phases

Based on the analysis of the findings, forensic accounting investigation by EFCC commences at the pre-investigation phase. At this stage, necessary arrangements are carried out before a full-blown investigation is instituted. The findings reveal that the pre-investigation phase covers three elements which are described as the initiation, the preparatory and the preliminary investigation. Figure 2 captures in pictorial form these elements of the pre-investigation phase of the forensic accounting investigation procedure.

Figure 2: Pre-Investigation Phase of the Forensic Accounting Investigation Procedure by EFCC

One of the stages identified in the pre-investigation phase from the interpretation of the data relates to the preliminary processes. After making the arrangements in preparation for the investigation certain preliminary procedures are carried as interpreted from the accounts of the participants. Figure 3 captures in a diagrammatical form, the preliminary stage of the pre-investigation phase.

Figure 3: Preliminary Stage of the Pre-Investigation Phase

Petitions, when authenticated are forwarded to the appropriate units, sections and/or teams for action. In conducting investigation of corruption, cases are referred to the appropriate section, the section gathers all necessary and relevant information necessary for the investigation, and analysis is then conducted on those documents such as bank statement analysis i.e. suspicious activities analysis, suspicious transaction analysis (Participant 12). Several other Participants equally maintained the same description as provided by Participant 12. In view of the ensuing discourse, the following interview excerpt is presented:

The executive chairman minutes to the appropriate case handling section. In the case of public sector corruption, the appropriate section that handles it's the economic governance after which the investigation begins. (Participant 4)

Now having reviewed the petition in the preparatory stage and then the petition forwarded to the appropriate section, unit or team, then invitation may be extended to the suspect for appearance in the commission and the subsequent questioning. At this point, the commission tries to reach out to the suspect either directly or through his or her agencies. Participant 14 explained the whole scenario in the following words:

It is after investigation revealed that look! There is the need to invite the person whom they are complaining against we would have gathered your evidence everything intact and then that is the last thing you do, invite the suspect. (Participant 14)

Implied in the statements by Participants 18 and 6, is a conduct of a preliminary investigation prior to the full pledged investigation. At some occasions, the commission does swing into a full-blown investigation at first instance. Depending on the sensitivity and magnitude of the offence, preliminary information pertaining to the case are obtained first. Obviously, this will clear the ground for a more detailed and goal oriented investigation to be instituted. EFCC's mandate covers both PSC and other financial and economic crimes. One of the preliminary process in the investigation of PSC is to ensure the offence committed is within the purview of corruption. Participants 2 and 5 clarified on this in their views as presented:

On receipt of the petition, we do what we called corruption risk assessment. (Participant 2)

Upon the receipt of the petition, relevant financial records are gathered and studied. (Participant 5)

Interpretation of the social constructed view as interpreted from the words of the participants and the documents reviewed, the author concluded that:

- Investigations are preceded by certain arrangements which the author interpreted as the pre-investigation phase.
- The pre-investigation phase consists of the initiation stage, preparatory and the preliminary processes of investigation.
- After the determination of processes in the pre-investigation phase, the investigation phase sets in.

After clearing the three stages in the pre-investigation phase, which ends with the preliminary investigation, the procedure then proceeds to what the study interprets as the investigation phase. The investigation phase covers the conduct of the actual investigation and forensic accounting analysis as being captured in the next section.

Commencement in the context of this study implies beginning the investigation proper. In commencing investigations, evidences are very crucial in the overall success of the entire procedure. Investigation is deemed to have commenced with gathering of evidence relating to the issue under investigation. Revealed from the narrations of the participants, the participants' views are discernible table 1.

Category	Interview Excerpts
Evidence generation	In looking into the allegation, gathering all the evidence to support the investigation is necessary. (Participant 6)
	We gather the necessary evidence and proceed to court. (Participant 9)
	Conducting search with the view to gathering useful evidence. (Participant 12)
	But when you don't have the document you have to go digging up the document, getting information on people. (Participant 19)
	We gather sufficient evidence and invite the suspect. If there are documents, conduct forensic analysis. (Participant 6)

Table 1: Participants' Views on Evidence Generation

Source: Research Interview

As part of the investigation procedures, suspects are invited for interviewing or interrogation depending on the prevailing circumstances relating to the PSC. The nature of evidence gathered will determine whether to invite the suspect. Depending on the circumstances, suspects are either interviewed or interrogated or put to other means of questioning such as the elucidation type. The identity and the whereabouts of the suspects are revealed while evidence is being gathered. Often these come with the petition or must have been obtained from the intelligence even before the commencement of the investigation.

As indicated by one expert, in some situations it is the investigation that will reveal whether a suspect is to be arrested or not. "Then we proceed with the investigation and up to a point whereby the suspect may be invited or go after them for arrest depending on the circumstances" (Participant 2). The tracing or arrest of the suspect in the circumstances warranting such action, would facilitate other discoveries relating the corruption. Participant 5 explained further on this:

Through this means, other nominees, cronies and proxies of the corrupt public servant are often identified and their involvement in PSC revealed accordingly as well as their relationship with the corrupt public servants. (Participant 5)

After nabbing the suspect and brought to EFCC, the biometrics of such person are captured and stored in the database. Participant 17 who is forensic analyst explained that; upon getting the suspects, recoveries of evidences such as phones or computers are made. She explained in a succinct way the rationale behind such recoveries in the investigation of PSC. She said:

...so helpful, so helpful. As I said there are some information that must have been deleted from the system... (Participant 17)

From the above statements, it is revealed that recoveries of devices as well as other exhibits from the suspect facilitate the investigation process. Through recoveries evidences appropriate for the cases at hand are generated and further forensic analysis are conducted to strengthen the investigation. Finally, Participant 2 and 15, stated the role of the forensics on the recoveries. They noted:

What the forensic does is to track down the corrupt practices through the identification for example the email and account numbers of the officers involved. (Participant 2)

Participants further explained that the assignment of investigators also marks the commencement of investigation. EFCC is structured into "units" "and sections" and in the sections, different teams are composed to undertake one form of assignment or the other (Participant 22). "Normally team of investigators is assigned with the responsibility of investigating a particular form of PSC reported to the commission". Below, are excerpts of the interview on the Participants' perspectives:

... the team now investigate and report finding to the sectional heads by making his own investigation reports. (Participant 24)

So, when the petition is received is normally assigned to an authorized officer within the commission who will go on with the investigation. (Participant 2)

With the commencement of the investigation, the stage is set for further analysis of the evidence obtained and other recoveries made from the suspects.

5. Conclusion

The findings indicate preliminary investigation may be conducted before getting into the investigation. The preliminary investigation sets the stage for a subsequent fuller investigation. In this context, preliminary investigation entails EFCC conducting pilot inquiry to validate the allegation contained in the petition. It does this by forwarding the petition to the appropriate sections and conducting what they called "corruption risk assessment". Additionally, the prime suspects may be invited for questioning and then more evidence may be generated. In making sense of the findings of this study, the preliminary investigation offers means of early determination of the culpability of the suspect or not. It establishes the basis for the continuation of the investigation or the immediate discharge of the case at its infant stage. By so doing, it saves both the time and the resources that would otherwise be committed for an intensive investigation. Similarly, if sufficient grounds exist to proceed with the investigation, the preliminary process gives much confidence to the investigators to continue.

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