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*Dauda Ibrahim Adagye Ph.D. CNA & Abubakar Suleiman Bashir*

## ABSTRACT

This study examined the relationship between forensic accounting and investigation and its role in bridging the audit expectation gap in the public sector of Nigeria with specific focus on Nasarawa State. The study adopted a survey research design approach. The population of the study comprises of two hundred and seventy nine (279) accountants drawn from the Nasarawa State Ministry of Finance and Nasarawa State Audit headquarters from which a sample of one hundred of twenty eight (128) accountants were randomly selected and questionnaire administered to. Data were analyzed by a simple descriptive statistics and Pearson Product Moment Correlation Coefficient was used to test the two hypothesis of the study, results showed that there is significant relationship between forensic accounting and investigation services and auditors' responsibility to provide reliable accounting information, it further revealed that forensic accounting and investigation services will enhance investigation and detection of fraud toward closing the audit expectation gap in Nigeria Public Sector. It concluded therefore, that forensic accounting and investigation is significant in bridging audit expectation gap in the public service and recommended consequently, that; accountants in the public service must embrace forensic accounting and investigation and subject their transactions to it before the statutory auditors' as a way of bridging the expectation gap in the public sector in Nasarawa State Nigeria.

*Keywords:* forensic accounting, investigation, audit expectation gap, public sector.

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# Forensic Accounting and Investigation: Bridging the Audit Expectation Gap in the Public Sector of Nasarawa State, Nigeria

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## ABSTRACT

*This study examined the relationship between forensic accounting and investigation and its role in bridging the audit expectation gap in the public sector of Nigeria with specific focus on Nasarawa State. The study adopted a survey research design approach. The population of the study comprises of two hundred and seventy nine (279) accountants drawn from the Nasarawa State Ministry of Finance and Nasarawa State Audit headquarters from which a sample of one hundred of twenty eight (128) accountants were randomly selected and questionnaire administered to. Data were analyzed by a simple descriptive statistics and Pearson Product Moment Correlation Coefficient was used to test the two hypothesis of the study, results showed that there is significant relationship between forensic accounting and investigation services and auditors' responsibility to provide reliable accounting information, it further revealed that forensic accounting and investigation services will enhance investigation and detection of fraud toward closing the audit expectation gap in Nigeria Public Sector. It concluded therefore, that forensic accounting and investigation is significant in bridging audit expectation gap in the public service and recommended consequently, that; accountants in the public service must embrace forensic accounting and investigation and subject their transactions to it before the statutory auditors' as a way of bridging the expectation gap in the public sector in Nasarawa State Nigeria.*

**Keywords:** forensic accounting, investigation, audit expectation gap, public sector.

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## I. INTRODUCTION

The increasing lost in confidence and or the dying public expectation on the performance of Auditors' resulted from the series of financial failures that occurred in the late 80's and the early 90's, for examples the Enron scandal in United State and corporate fraud perpetrated in Nigeria by management of Cadbury Nigeria Plc, Lever Brothers, Union Dicon Salt and distressed banks as exposed by forensic accounting services called by the Central Bank of Nigeria has shown the failure of traditional audit due to lack of professional skepticism and commitment. It has put the accounting profession under serious pressure especially in developing countries.

Like investors who invest in the private sector, the public needs assurance that when they pay their taxes, the money spent by government bodies will be spent properly, that there will be transparency and accountability in how the money is spent and how services are delivered. The integrity of financial statements and how public bodies spend public money is therefore important in building trust and confidence in the public sector. One way that the public builds this trust is knowing that there is an external audit carried out of each public body and that the audit opinion provides

assurance that the information in the financial statements presents fairly or shows a true and fair view of how that money has been raised and spent.

The role of conventional auditors is therefore important. However, this role is often misunderstood and different stakeholders have differing expectations of what an audit is and what the auditors should do, which often creates an audit expectations gap. While private sector auditors are under scrutiny, public auditors have similar issues to address, albeit with wider responsibilities and powers in relation to public money. This expectation gap is the difference between what an auditor actually does (and is required to do by legislation and auditing standards) and what stakeholders and commentators think that the auditors' obligations might be and what they might do.

The widespread of sophisticated frauds and other unethical activities especially in modern public organisations have made conventional auditing inefficient and ineffective techniques in the detection and prevention of the various types of frauds confronting organisations globally. This has actually highlighted the audit expectation gap which has placed financial and accounting issues in public bodies as top concern for both the international community and policy makers (Jonathan & Osasumwen, 2010). The sophistication in modern fraud activities has rendered auditors and accountants helpless in the sense that their objective of fraud detection and reporting are not being achieved. Wilhelm (2004), justifying the need for forensic accounting, ascribed to the fact that the audit system in public organisation had failed to detect certain errors and fraud in the managerial system and therefore aligned to the fact that there is need for forensic accounting and investigation service. These failures in audit practice are some of the major determinants responsible for the growth of forensic accounting which fuelled the audit expectation gap (Okoye & Akamobi, 2009).

## II. PROBLEM STATEMENT

Conventional auditors especially in the public service audit, still issue reports that are materially fraudulent as true and fair views which has continued to widen the expectations of the public on the responsibility of auditors in fraud detection, prevention and reporting. Although, it is like a consensus generally, public expectation is that the introduced accounting system (forensic accounting) offer reliefs to the existing vulnerability of conventional accounting and auditing systems to financial fraud. This study examined the expectation of the public on the role of forensic accounting and investigation services in narrowing the audit expectation gap in public sector of Nigeria.

## III. OBJECTIVE OF THE STUDY

The main objective of the study is to examine the expectation of the public on the role of forensic accounting and investigation services in narrowing the audit expectation gap in the public sector of Nasarawa State. Specifically, the study seeks to:

1. Determine the relationship between forensic accounting and investigation services and auditors' responsibility to provide reliable accounting information in Nasarawa State Public Sector.
2. Establish the relationship between forensic accounting and investigation services and auditors' responsibility to fraud investigation and detection in Nasarawa State public sector.

## IV. RESEARCH QUESTIONS

To address the above objectives, the following research questions were put forward.

1. Does forensic accounting and investigation services relates to auditors' responsibility to provide reliable accounting information?
2. Does forensic accounting and investigation services relate to auditors' responsibility on fraud investigation and detection?

#### 4.1 Research Hypotheses

The following research hypotheses were formulated and tested to guide the study in responding to the research problem.

HO<sub>1</sub>: There is no significant relationship between forensic accounting and investigation services and auditors' responsibility to provide reliable accounting information in the Nasarawa State Public Sector.

HO<sub>2</sub>: Auditors responsibility on Fraud investigation and detection has no significant relationship with forensic accounting and investigation services in the Nasarawa State Public Sector.

### V. CONCEPTUAL REVIEW

#### 5.1 The Concept of Forensic Accounting

Evolved in response to emerging sophistication in fraud and fraud related incidences forensic accounting is perceived. Forensic accounting is seen as encapsulating all other investigation related areas in uncovering financial fraud (Modugu & Anyaduba, 2013). Forensic accounting is the tripartite practice of utilizing accounting, auditing and investigative skills and or a specialized field of accounting that describes engagements which result from actual or anticipated disputes or litigation. Apostolou, Hassell, and Webber, (2000) therefore posit that. Forensic accounting can be seen as an aspect of accounting that is suitable for legal review and offering the highest level of assurance.

Forensic accounting, according to Crumbley (2013) means the application of laws of nature to the laws of man. The Association of Certified Fraud Examiners (ACFE) (2010) defined it as the use of skills in potential or real civil or criminal disputes, including generally accepted accounting and auditing principles in establishing losses of profit, income, property or damage, estimations of internal controls, frauds and others that involve inclusion of accounting expertise into the legal system. This definition however described it as that which involves the application of accounting

concepts, auditing techniques and investigative procedures in solving legal problems. It is concerned with the use of accounting discipline to help determine issues of facts in business litigation (Okunbor & Obaretin, 2010).

Dhar and Sarkar (2010) understands forensic accounting to mean investigative accounting or fraud audit, described it as a merger of forensic science and accounting. Whereas, Damilola and Olofinsola (2007), described it as the application of criminalities methods and integration of the accounting investigative activities and law procedures to detect and investigate financial crimes and related economic misdeeds. It is to them, a highly technical and specialized area of practice within the principles and ethics of accounting profession. They further asserted that it is not every forensic accounting engagement that ends up in the court of law.

Considering the various definitions, it can simply be put as a merger of forensic science and accounting analysis that is suitable to the court which will form the basis of discussion, debate and ultimately dispute resolution. In order words, it can be described as the practice of utilizing accounting; auditing and investigative skill to assist in legal matter and the application of specialized body of knowledge to the evidence of economic transaction and reporting suitable in the purpose of establishing accountability or valuation of administrative proceedings. These means therefore, that forensic accounting is a field of specialization that has to do with provision of information that are meant to be used as evidence especially for legal purposes.

#### 5.2 Forensic Accounting in Public Sector

Hassan (2001); Daniel (1999); and Johnson (1996) as cited in Popoola, Ahmad and Samsudin (2013) defined public sector as all organizations which are not privately owned and operated, but which are established, operated and funded by the government at all levels on behalf of the public. It comprises organizations which are under the control of the public as against private ownerships



(Bammeke, 2008). The Public sector, unlike the private sector is mainly to provide services to the public. It does not see profit maximization as its main purpose.

The public sector in Nigeria according to Dauda (2016) has suffered from corruption and financial crimes perpetrated by those entrusted with the responsibility of taking care of public funds or their collaborators. These financial crimes are not just mere outright theft, issue of billing assets misappropriation, cash skimming, expense reimbursements, payroll issues tempering with cheques file containing incriminating materials disappears or relevant parts of them cannot be found are examples of such crime.

Public sector accounting according to Wuerges, (2009) can also be defined as a process of recording, communicating, summarizing, analysing and interpreting Government financial statements and statistics in aggregate and details; which is concerned with the receipts, custody and disbursement and rendering of stewardship of public funds entrusted. Government established agencies such as Economic and Financial Crime Commission (EFCC), Independent Corrupt Practices and other related offences Commission (ICPC) etc. in Nigeria, which serves as watchdog to ensure that stewardship and accountability are properly rendered to the public.

Although the Economic and Financial crime commission (EFCC) and other agencies were established to combat financial and economic crimes and also to prevent, investigate, prosecute and penalize economic and financial crimes, these are special crimes that need a specially formed investigative measure which currently couldn't have been anything beyond forensic accounting. Accountants here are trained to look beyond the numbers and deal with business reality of the situation in order to acquire skills that will enable them adopt the forensic technique in their auditing and investigative process. Forensic accounting in the public sector can therefore be seen as an attainable effort to improve quality

alternative research in accounting which shall significantly impact on the investigative procedure of fraud and financial crimes in the public service.

### 5.3 Audit Expectation Gap

Auditors have various tasks in the course of performing audit function which is in view of the need to reassure the stakeholders of the guarantee that they will get value for their investment. Auditors and stakeholders have come to admit that there is a gap between the perceptions of auditors' responsibilities and what the auditors really do (Jedidi & Richard, 2010). What the audit functions are differs from the profession's understanding of its duties (Oluyombo, 2018). An auditor is mainly to express an opinion whether the financial statement prepared, showed a true and fair view and to ensure that the contents on the financial records on which the auditor is reporting are not misleading with high quality and reliability in order to safeguard the interest of stakeholders (Timitope, Muturi & Nasieku, 2016). These are high expectations that led to public perception of the audit function. Therefore, when the perception of the public as regard the responsibility of the auditor is not in line with what the users expect the auditor to do, an expectation exists between users and auditors (Porter, 1993).

American Association of Accountants (2011) defined Expectations gap as the difference between what users expect from financial statements and actual performance of auditors. In other words, the expectation gap between the auditing services is the distance between the perception of auditors from their responsibility and others' perception from auditor's responsibilities, which are made up of two components of the performance gap and the reasonable distance (Fatah, 2017).

Oluyombo (2018) gives a more all-encompassing definition of audit expectation gap as the combination of skill gap, knowledge gap, reasonable expectation gap, regulation gap, and

the actual performance gap. Oluyombo (2018) further highlights the contents on the definition as put forward by authors as follows: Reasonable expectation gap is the gap between the society's expectations of auditor compared to what is expected of them to reasonably achieve (Porter, 1993). Performance gap is the gap between what the public can satisfactorily expect auditors to undertake and what society presumes they actualize. The regulatory gap is the difference between as the normal acceptably duties expected of an auditor and its current responsibilities as statutorily promulgated by case law, statute and professional regulations (Porter & Gowthorpe, 2004).

#### 5.4 Causes of Audit Expectation Gap

Sharhk and Talha, (2003), viewed some of the reasons contributed to audit expectation gap. The expectation gap has been attributed to many numbers of different causes: 1) the probabilistic nature of auditing; 2) the ignorance, naivety, misunderstanding and unreasonable expectations of non-auditors about the audit function; 3) The evaluation of audit performance based upon information or data not available to the auditor at the time the audit was completed; 4) The evolutionary development of audit responsibilities, which creates time lags in responding to changing expectations. Another literature reviewed point out that audit expectation gap is as a result of corporate crises which lead to new expectations and accountability requirements. The profession attempting to control the direction and outcome of the expectation debate to maintain the status quo. Best, Buckby and Tan (2001) noted that major cause of this gap is due to the expectation of public on auditor's responsibility in relation to detection and prevention of management and other accounting frauds. In view of this, when a company encounters problems as a result of undiscovered unethical or illegal acts either perpetrated by management, other insiders or third parties, the external auditors are blamed. Other reasons, for this gap are inadequate audit standards, deficient performance of auditors,

unreasonable expectations of users of audited financial statements, perception that audit profession can be trusted to serve public interest, inadequate education of public about auditing and misinterpretation of audit report (Ali, 2008).

#### 5.5 Forensic Accounting and Investigation and Audit Expectation Gap

It is obvious that, the failure of auditors to adequately address fraud remained the ultimate cause of many corporate scandals. Özkul and Pamukçu (2012) posits that these scandals have lowered the public's trust in the accounting profession which in turn has been pivotal for the forensic accounting domain. During the first half of the 20th century, it was the accountant's as well as auditor's responsibility to safeguard the assets of a client and, hence, it was also their duty to ensure that there is no occurrence of fraud committed by the client's employees (Smith, 2015). Auditors were therefore expected to provide assurance to the public and users of financial statement. Smith (2015) argues that, the failure of profession in addressing this issue of fraud had created a gap in the responsibility expected of the auditor by the public or users of financial statement. The expectation gap developed considerably because the expectations of the public remain the same while the accounting profession limited the auditor's responsibility. As a result, there was new room for other professions to fill this critical gap. Since the traditional accounting profession has failed to adequately prevent and detect scandals, forensic accounting has become a quickly growing field assumed to be appropriate means of tackling the modern sophistication in fraud.

This has resulted into an increasing number of researchers interested in the domain of forensic accounting and high demand in forensic accounting services. Though despite the continuous growth in demand for forensic accountants, the profession is neither regulated nor is there an actual agreement on the requirements that should be met by forensic accountants (Huber, 2013). In the future, Huber

(2012) argues that the currently "fledgling profession" of forensic accounting will evolve into a formally accepted profession, once an oversight body, e.g. government or independent private agency, is established. After all, the prevention and investigation of financial crimes have always and will always be an essential endeavor that should be pursued by accountants.

## VI. THEORETICAL REVIEW

A number of theories exist, that can be used to underpin the study between forensic accounting and audit expectation gap (Ikechuckwu & Okoye, 2019; Odelabu, 2016). However this study anchored on Fraud Diamond Theory and the Role Conflict theory.

*Diamond Fraud Theory:* This theory add fourth variable "capabilities" to the three factor theory of fraud triangle. Wolf and Hermanson (2004) as cited in Odelabu (2016) 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 he/she will not be detected, or if caught, he/she 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. Thus, 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 nonfinancial 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.

*Role Conflict Theory:* Role Conflict Theory provides a theoretical explanation for the existence of an expectation gap (Odelabu, 2016).

Developed by Rizzo, House and Lirtzman in 1970, Michael, Ronald and Davidson (2004) as cited in Odelabu (2016) asserted that, the Role Conflict Theory is based on the following assumptions: that the auditor is required to monitor the client's financial statements and the public expects the auditor to faithfully carry out that role. The auditor is in conflict because he or she must firstly serve the professional regulations and rules governing auditor independence. Then, this must be balanced against his or her role as the, watch dog who should be serving the interests of the users and the client as well as looking after his or her own self – interest. He noted that these different groups may hold varying expectations of the auditor and these expectations may change from time to time depending on their specification of their own role requirements and the interaction of other forces in the society. Hence, the auditors are placed in multi-role and multi expectation situations (Alleyne & Devonish, 2006).

## VII. EMPIRICAL REVIEW

Ikechukwu<sup>1</sup> and Okoye (2019) adopted a survey research design approach while investigating the application of forensic accounting as a means of bridging audit expectation gap in Nigerian Deposit Money banks in Enugu State. The study, among other findings, established also that there is significant relationship between forensic audit and expectation gap among Nigeria Deposit Money Bank. It recommends among others; that all organizations must be made to subject their transactions to forensic audit and evidence before the statutory auditor. Again, that the management of the banking industry should rely and consult more on forensic engagement as a way of bridging expectation gap.

Ademola, Ahmad and Popoola (2017) Investigate the require skills and ethics of forensic accountant in preventing fraudulent practices in the Nigerian Public Sector. Findings revealed that skills requirement was significant predator of fraud prevention as well as ethics requirement. This means that the higher the skills and ethics of forensic accountant, the better is the fraud

prevention. It is thus recommended that forensic accounting services should be made statutory in the Nigerian Public sector to help in preventing fraudulent practices. Hence the need to create awareness and expand the application of forensic accounting services in Nigeria Public Sector.

Odelabu (2016) examined the relationship between forensic Accountants competences and the narrowing of audit expectation gap among Nigeria Money Deposit Bank. It determine the relationship between expertise competence, mindset competence, professional skepticism competence, responsibility competence and forensic information technology competence of forensic Accountants among Nigeria Money Deposit Bank. Findings revealed that there was strong negative linear relationship between the Forensic Accountants' competences and audit expectation gap. It Implies that increase in forensic Accountants' competences reduce audit expectation gap. The study thus concluded that by applying the forensic accounting techniques in banks auditing through forensic accountants' competences improve the public confidence on bank's financial report. The study gives recommendations that application of forensic Accountants' competences proactively in bank auditing foster narrowing audit expectation gap in Banks.

Ogutu and Ngahu (2016) investigated the application of forensic accounting skills in the mitigation of fraud with particular reference to the accounting firms in Nakuru County, Kenya. The results of data analysis were presented using frequency distribution tables, bar graphs and pie charts. The study among others found that areas that needed forensic accounting included fraud prevention and detection at 97%, the study also found that forensic accountants are required to have auditing skills (89%), investigative skills (81%) fraud skills (79.8%) as well legal skills at 58%. The study recommends training and adoption of scientific forensic accounting skills by accounting firms as well as internal auditors in order to ensure efficient mitigation against fraud.

The emphasis on fraud prevention and detection and other functions of auditors explains the need of competency of auditors so as to foster reduction in the audit expectation gap.

On the other hand, Kamau (2013) investigated on the determinants of audit expectation gap evidence from limited companies in Kenya. The literature suggests a number of factors which affect the audit expectation gap. The factors used by the study to measure the existence of the audit expectation gap are as follows; audit effort, auditor skills, auditor structure, auditor independent, public knowledge and audit scope. The study found out that some factors suggested by literature significantly affect the audit expectation gap among companies in Kenya. The rest of the factors tested were found not to have a significant effect on the audit expectation gap. He concluded that the key role of the auditor is to provide objective assurances as to whether the books of accounts and the resulting financial statements represent a true and fair view of the state of affairs of the organization. This study compares well with the current study as it also emphasized assurances and auditors competency in narrowing the audit expectation Gap.

Chinwuba and John (2013) carried out a study on the role of the auditing profession in narrowing the audit expectation gap. The study used public knowledge of regulatory and professional pronouncement on the duties of the auditor to perform the responsibilities as a major determinant to measure the audit expectation. The study revealed that the public ignorance of duties of the auditors and the lack of knowledge is responsible for unreasonable expectations of the auditors. Critical examination of the reviewed previous studies placed it to light that forensic accounting has received significant interest in the recent time in Nigeria but there are still a lot of mixed research findings. Again, it is irrefutable fact that more literature and empirical evidences are needed to establish the extent of consistency in research findings on the relationship between



the forensic accounting application and audit expectation gap.

Although studies reviewed emphasizes the private sector, however, they all looked at auditing, and the inability of the conventional accountants and auditors in providing for reasonable assurances in their responsibility in ensuring the narrowing of the expectation gap between the auditors responsibility and the stakeholders and or users of statement of account of a concern. This however is the point this study is trying to make in relation to public sector.

### VIII. METHODOLOGY

The study adopted a survey research design approach. The population of the study comprises of two hundred and seventy nine (279) accountants drawn from the Nasarawa State Ministry of Finance and Nasarawa State Audit headquarters from which a sample of one hundred and twenty eight (128) were randomly

selected and questionnaire administered to. The questionnaire is a-5 points Likert scale response questionnaire of strongly agree (SA), Agree (A), Undecided (U) strongly disagree (SD), and Disagree (D). All the questionnaire administered where returned. Data were analyzed using the Pearson Product Moment Correlation Coefficient,

### IX. ANALYSIS OF DATA

The five likert scales SA, A, U, SD and D are used with respective grades (points) 5, 4, 3, 2 and 1 as, the multipliers of each response from the respondents ( $f_5, f_4, f_3, f_2, f_1$ ).

The Cut off Score is obtained as = Sum of the Grades =  $5+4+3+2+1 = 3.0$

Number of Grades=4

The calculated mean score below the cut off (3.0) is disagreed and the one that is equal or greater than the cut off (3.) is agreed

#### Analysis of questionnaire Responses on Research Question 1

*Table 1:* Relationship between forensic accounting and investigation services and auditors' responsibility to provide reliable accounting information in public sector.

S/no	Item	SA	A	U	SD	D	MEANS
1.	Forensic accounting and investigation services will bridge the gap of auditors' failure to provide reliable accounting information that discloses all relevant needed information.	65(325)	35(140)	23(69)	3(6)	2(2)	4.23
2.	Forensic accounting and investigation services will expand the scope of audit work beyond the limit of the standards of accounting and auditing in the provision of reliable accounting information.	59(295)	36(144)	15(45)	9(18)	9(9)	3.99
3.	Forensic accounting and investigation services will provide the needed accounting information expected from the public.	60(300)	41(164)	19(57)	5(10)	3(3)	4.17
4.	Forensic accounting and investigation services will be able to provide such relevant accounting information that were not provided by the conventional auditors	45(225)	42(168)	38(114)	1(2)	2(2)	3.99
5.	Forensic Accounting and investigation services will aid the production of annual reports that will be specific and public service base.	42(210)	38(152)	40(120)	4(8)	4(4)	3.86

Source: Field Survey, 2019

Table 1 above indicates respondents' response on issues of forensic accounting and investigation services and auditors' responsibility to the provision of reliable accounting information toward bridging the audit expectation gap. It revealed that although they have not been able to meet up with the requirement, auditors are responsible to the provision of reliable accounting

information expected from the public and that forensic accounting and investigations will provide such information that will be specific and public service base, thereby narrowing the audit expectation gap in the public service. This is based on the fact that the means scores obtained for each statement is greater than the cut-off means of 3.0.

Analysis of questionnaire Responses on Research Question 2

*Table 2:* Relationship between forensic accounting and investigation services and auditors' responsibility to fraud investigation and detection in Nigeria public service

S.no	Item	SA	A	U	SD	D	MEANS
1.	Forensic accounting and investigation services will aid auditors' in achieving their responsibility to investigate fraud.	68(340)	40(160)	10(30)	6(12)	4(4)	4.27
2.	Forensic accounting and investigation services will aid auditors' in achieving their responsibility to detect and prevent fraud.	61(305)	29(116)	20(120)	9(18)	9(9)	4.44
3.	Forensic accounting and investigation skills will assist in achieving the investigative responsibility of audit.	45(225)	40(160)	25(75)	10(20)	8(8)	3.81
4.	Forensic accounting and investigation skills will help detect and prevent fraud.	43(215)	37(148)	28(84)	11(22)	9(9)	3.73
5.	With the aid of forensic accounting and investigation skills, sophisticated fraud can be detected and prevented and the volume of lost and personality involved identified	35(176)	38(152)	50(150)	4(8)	1(1)	3.80

Source: Field Survey, 2019

Table 2 above indicates respondents' responses on issues of forensic accounting and investigation services and auditors' responsibility on fraud investigation and detection toward closing the audit expectation gap in the Public Sector of Nasarawa State. It revealed that, while it is also one of the duties of auditors to ensure effective fraud investigation, detection and prevention, they to some extent fail significantly in that aspect and that the use of forensic accounting will

actually aid in identifying serious and sophisticated fraud, persons involved and the volume of lost as a result of the fraud. This will also narrow the audit expectation gap. It is based on the fact that the means scores obtained for each statement is greater than the cut-off means of 3.00.

*Test of Hypotheses:* The data gathered from the responses in the questionnaire above were used to

test the two hypothesis as thus, using the Product Moment Pearson Correlation.

*Hypothesis One:* There is no significant relationship between forensic accounting and investigation services and auditors’ responsibility

to provide reliable accounting information toward closing the audit expectation gap in the Nasarawa State Public Sector.

*Table 3:* Analysing the preposition that There is no significant relationship between forensic accounting and investigation services and auditors’ responsibility to provide reliable accounting information toward closing the audit expectation gap in the Nasarawa State Public Sector.

		Forensic accounting and investigation services	Auditors responsibility to provide reliable accounting information toward closing audit expectation gap
Forensic accounting and investigation services	Pearson correlation	1	0.186*
	Sig. (2-tailed)		0.043
	N	128	128
Auditors responsibility to provide reliable accounting information toward closing audit expectation gap	Pearson correlation	0.186*	1
	Sig. (2-tailed)	0.043	
	N	128	128

*Source: Researcher's computation using SPSS  
\*Correlation is significant at 0.05 level (2-tailed)*

The results in table 3 above suggest that forensic accounting will enhance auditors’ responsibility to provide reliable accounting information thereby closing the audit expectation gap in the Nasarawa State Public Sector as confirmed by hypothesis one, which suggest rejection of the null hypothesis as indicated by correlation value of 0.186 indicating a value greater than 0.05 (5% level of significance). It therefore infrared that, there is significant relationship between forensic accounting and investigation services and auditors’ responsibility to provide reliable accounting information toward closing the audit expectation gap in the Nasarawa State Public Sector.

*Hypothesis Two:* Auditors responsibility to fraud investigation and detection has no significant relationship with forensic accounting and investigation services toward closing the audit expectation gap in the Nasarawa State Public Sector.

**Table 4:** Analysing the preposition that Auditors responsibility to fraud investigation and detection has no significant relationship with forensic accounting and investigation services toward closing the audit expectation gap in the Nasarawa State Public Sector.

		Forensic accounting and investigation services	Auditors responsibility to fraud investigation and detection toward closing audit expectation gap
Forensic accounting and investigation services	Pearson correlation	1	0.171*
	Sig. (2-tailed)		0.041
	N	128	128
Auditors responsibility to fraud investigation and detection toward closing audit expectation gap	Pearson correlation	0.171*	1
	Sig. (2-tailed)	0.041	
	N	128	128

Source: Researcher's computation using SPSS  
\*Correlation is significant at 0.05 level (2-tailed)

The results in table 4 above showed that forensic accounting and investigation will aid auditors in their responsibility to investigate detect and prevent fraud thereby bridging the audit expectation gap. It is confirmed by hypothesis two, which suggest rejection of the null hypothesis as indicated by correlation value of 0.171 indicating a value greater than 0.05 (5% level of significance). It is concluded as infrared that, auditors’ responsibility to fraud investigation and detection has significant relationship with forensic accounting and investigation services toward closing the audit expectation gap in the Nasarawa State Public Sector.

can be able to tackle detection and prevention of modern fraud and as well enhance the performance of accounting, auditing and investigation of public financial statements in other words, forensic accounting and investigation is significant in bridging audit expectation gap in the public sector of Nasarawa State.

The paper recommend therefore, that accountants in the public service must embrace forensic accounting and investigation and subject their transactions to it before the statutory auditor as a way of effectively bridge the audit expectation gap in the public sector in Nasarawa State, Nigeria.

## X. CONCLUSION/RECOMMENDATION

The public has high expectation from auditors as they exercise their responsibilities to provide reliable accounting information and fraud investigation, detection and prevention of fraud toward closing the audit expectation gap in the Nasarawa State Public Sector. Although the conventional auditors lack the skills to exercise these responsibilities, it is actually their statutory responsibilities. Forensic accounting and investigation remains the accounting system that

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