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**FORENSIC ACCOUNTING INVESTIGATING
TECHNIQUES AND THE PUBLIC SECTOR
CORRUPTION IN NIGERIA**



**DOCTOR OF PHILOSOPHY
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**FORENSIC ACCOUNTING INVESTIGATING TECHNIQUES AND THE
PUBLIC SECTOR CORRUPTION IN NIGERIA**

By

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UUM
Universiti Utara Malaysia

**Thesis Submitted to
Othman Yeop Abdullah Graduate School of Business,
Universiti Utara Malaysia
In Fulfilment of the Requirement for the Degree of Doctor of Philosophy**



Kolej Perniagaan
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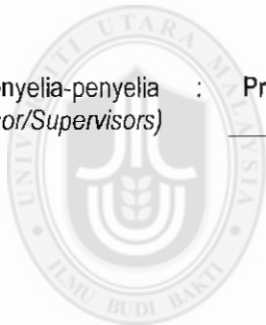
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ABSTRACT

The aim of this study is to understand the investigation of public sector corruption in Nigeria using forensic accounting techniques. Essentially, this study seeks to gain this understanding from the perspective of the Nigerian Economic and Financial Crimes Commission (EFCC), which is the leading anti-corruption body in the country. Understanding of the conceptualization of public sector corruption in Nigeria was sought from the perspectives of the experts in the anti-corruption body. With this pace set and the understanding of the forensic accounting investigation gained, the study proposes a model for improving forensic accounting investigation in Nigeria. Using multi-method approach, case study approach from the qualitative research paradigm was employed for the understanding of public sector corruption (PSC) and the investigation of PSC using the forensic accounting techniques. Additionally, the Gioia method was used to develop the improvement model. Interviewing, observation and documentation were used to source data for the study. The findings of the study were constituted under three aspects covering the understanding of public sector corruption in Nigeria, the procedure for the investigation and prosecution of PSC using forensic accounting techniques and improved model. From the understanding of PSC in Nigeria, Six themes were established to account for its persistence. The forensic accounting investigation revealed that EFCC is into more reactive investigation than the proactive one and that there is a demarcation line between the forensic accountants and other investigators. Workable solutions should be tailored toward addressing wholly the causes of the persistence of PSC identified in Nigeria and every citizen should be a stakeholder in the fight against corruption. EFCC should be more into the proactive type of investigation and that forensic accountants should take the centre stage of all investigations of the PSC in Nigeria.

Keywords: forensic accounting, investigating techniques, qualitative research, public sector corruption

ABSTRAK

Matlamat kajian ini adalah untuk memahami siasatan rasuah sektor awam di Nigeria menggunakan teknik perakaunan forensik. Pada asasnya, kajian ini bertujuan untuk mendapatkan pemahaman daripada perspektif Suruhanjaya Jenayah Kewangan dan Ekonomi (EFCC), yang merupakan badan anti-rasuah utama dalam negara. Pemahaman mengenai konsep rasuah sektor awam di Nigeria ini diambil daripada perspektif ahli profesional dalam badan anti-rasuah. Kajian ini mencadangkan model untuk meningkatkan penyelidikan perakaunan forensik di Nigeria dengan pemahaman penyelidikan forensik perakaunan yang telah diperolehi. Dengan menggunakan pendekatan pelbagai kaedah, pendekatan kajian kes dari paradigma penyelidikan kualitatif telah digunakan untuk memahami rasuah sektor awam (PSC) dan penyelidikan PSC menggunakan teknik perakaunan forensik. Selain itu, kaedah *Gioia* telah digunakan untuk menghasilkan model peningkatan. Sumber kajian ini didapati melalui temu bual, pemerhatian dan dokumentasi. Hasil kajian telah diletakkan di bawah tiga aspek yang meliputi pemahaman mengenai rasuah sektor awam di Nigeria, prosedur penyiasatan dan pendakwaan PSC menggunakan teknik perakaunan forensik dan model peningkatan. Menurut pemahaman PSC di Nigeria, enam tema telah dibentuk untuk menjelaskan ketegarannya. Penyelidikan perakaunan forensik menunjukkan EFCC lebih menjurus ke arah penyelidikan reaktif berbanding proaktif dan terdapat garis pemisah antara akauntan forensik dengan penyiasat lain. Pelaksanaan penyelesaian yang dilakukan perlu disesuaikan untuk menangani sepenuhnya penyebab ketegaran PSC di Nigeria dan setiap warganegara perlu menjadi pihak berkepentingan untuk memerangi rasuah. EFCC perlu menjurus kepada kaedah penyiasatan yang lebih proaktif dan akauntan forensik perlu berada di peringkat pusat dalam penyiasatan PSC di Nigeria.

Kata kunci: perakaunan forensik, teknik penyiasatan, kajian kualitatif, rasuah sektor awam

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LIST OF ABBREVIATIONS

| | |
|-------|--|
| ACFE | Association of Certified Fraud Examiner |
| BMPIU | Budget Monitoring and Price Intelligent Unit |
| CPI | Corruption Perception Index |
| EFCC | Economic and Financial Crimes Commission |
| FAFI | Forensic Accounting and Financial Intelligence |
| FA | Forensic Accounting |
| FAU | Florida Atlantic University |
| GIM | Generic Inquiry Method |
| ICPC | Independent Corrupt Practices Commission |
| NFIU | National Financial Intelligent Unit |
| PSC | Public Sector Corruption |



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CHAPTER ONE

INTRODUCTION

1.1 Background and Motivation of the Study

Corruption is a global phenomenon virtually affecting every part of the world as no section can be said to be totally immune from its effects. It is increasingly becoming a topical issue for discussion globally. According to Transparency International (TI) (2015), people in excess of 6 billion worldwide are living in countries identified with serious corruption issues. 68% of nations worldwide are characterized with serious corruption problems (TI, 2015). Similarly, nearly half of the countries in the Group of Twenty (G20) of the most industrialized nations and emerging economies, are among the most corrupt countries in the world. Therefore, there is no single country existing in the contemporary world that is corrupt free (TI, 2015).

Corruption was identified as the most discussed global problem (Globescan, 2010). According to an opinion poll covering more than 13,350 adult citizens in 26 countries conducted on behalf of BBC World Service, at least 21% (at least 1 in every 5) of the sampled opinion indicated to have discussed corruption with family members or friends within a month (Globescan, 2010). As a matter of fact, corruption has been ranked as the second most deadly problem threatening the world and only next to extreme poverty (Globescan, 2010).

There is an international uproar that corruption is evil, an immoral act and derails a country of progress and prosperity (Agbibo, 2012; Egwemi, 2012; Mauro, 1998; Otusanya, 2011; Tanzi, 1998) and that corruption is not restricted to a particular ethnic affiliation, race or creed as well as the geographical location of the perpetrators

(Egwemi, 2012). Its continued persistence and devastating effects on countries have made it a topic of interest for international discourse (Sadiq and Abdullahi, 2013) and that it concerns everyone (Berlinski, 1997).

Specifically, corruption has been the greatest concern to many nations over the years (Agbibo, 2012). Arguably, corruption has been identified as the major cause for the under development of many nations, a threat to their continued survival and an impediment to good governance and economic growth in developing nations (Hendi, 2013; Mauro, 1995; Tanzi, 1998). Developing countries have been described in the literature as corruption ridden nations where to a large extent the political leadership and the public sector practices epitomize corruption in its entirety (Agbibo, 2015; Mbaku, 2008; Méndez & Sepúlveda, 2006; Montinola & Jackman, 2002; Nye, 1967).

Scholars believe that the less developed nations are more prominently involved in behaviours that signify corruption. This is not new as in 1967, more than 50 years back, such perception i.e. developing nations to be susceptible to corruption to be conditions inherent in their underdevelopment had been made (Nye, 1967) . The conditions that were referred to were gross inequality in wealth distribution, use of political office as a means for wealth creation, conflicting moral codes, the weakness in the enforcement mechanisms of the social and governmental affair and the absence of the sense of national cohesion.

Reviewing the literature, it is found that worse affected by the menace of corruption in the developing countries relate to public sector practices (Agbibo, 2012). Nigeria as an example of a developing nation is a country that is seriously affected and

characterized by high level of corruption particularly in public sector (Agbibo, 2012; Atelhe & Agada, 2014) as incidences of corruption are being reported daily (Malgwi, 2004). Studies and many independent reports have very much captured the severity of corruption in Nigeria in public sector (Obuah, 2010a). One of such reports is that of the Transparency International's annual Corruption Perception Index (CPI) on public sector corruption reports on Nigeria's stance has not been encouraging due to its constantly low ratings for many years (TI, 2013, 2014, 2015, 2016). It has been viewed that no any section of the Nigerian public affair that is not affected by this menace (Malgwi, 2004).

As a matter of fact, public sector corruption has been considered the major cause of the Nigeria's underdevelopment and the often reason given for change of governments in Nigeria since independence in 1960 (Agbibo, 2012; Ijewereme, 2015). In addition, some view the severity and the intensity of public sector corruption such as grand corruption in Nigeria is high (Fafawora, 2015; Inokoba & Ibegu, 2011).

The peril now as observed by Inokoba & Ibegu (2011), is that public sector corruption appears much as a societal norm than an exceptional behaviour so much so that people are beginning to think that hard work, integrity and honesty do no longer pay. Public sector corruption in Nigeria is manifested in many forms including ghost worker syndrome, record falsification, inflation of prices and costs and intentional delay in the processing of documents in anticipation for inducements (Eddy & Akpan, 2008; Ijewereme, 2015). Obviously this has caused the country some negative consequences such as poor infrastructure, poor health facilities, falling standard of education,

insecurity and increasing rate of poverty (Agbibo, 2012; Atelhe & Agada, 2014; Imhonopi & Urim, 2013; Obuah, 2010).

Ironically, the concern for public sector corruption in Nigeria is growing and it is locally and internationally being justified (Fafawora, 2015). According to a report by Price Water Cooper, the sum of \$174 billion was lost to corruption in 2015 in Nigeria (Akinmutimi, 2016) and corruption has continued to remain a pressing issue affecting public finances in Nigeria. The most notable public sector organizations in Nigeria are the hub of highest level of public corruption (Fafawora, 2015; The Sun, 2016). For example the Nigerian National Petroleum Company (NNPC) as the publicly owned corporation which is the highest echelon for the source of government revenue accounts for the main public sector corruption in Nigeria (Fafawora, 2015). The arrest of the former Nigerian petroleum minister in London for alleged money laundry of over ₦4 trillion or US\$20 billion portray the intensity of public sector corruption in Nigeria (Fafawora, 2015).

More recently, the Nigeria's President stated that corruption is complex and fighting corruption is more difficult than fighting insurgency (Blue print, 2017). Similarly, the information minister while campaigning against public sector corruption revealed that just 55 Nigerians stashed away the sum of ₦1.34 trillion (\$9 billion) from the public coffers between the years 2006 and 2013 (The Sun, 2016; Winsor, 2016). If the period indicated in the report were to be extended to 2015, the amount looted would have risen to ₦3.2 trillion which equals almost the half of the 2016 Nigeria's budget. Out of the stolen money, 15 former governors were deemed to have siphoned ₦146 billion, 4 ministers stashed away ₦11 billion, 12 former public servants carted away with ₦14

billion, 8 people stole ₦524 billion from the banking sector and 11 people from the business cycle got ₦653 billion all from the public funds (The Sun, 2016).

Notably, the widespread of public sector corruption specifically and corruption in general have made traditional auditing and investigation inefficient and ineffective (Chi-chi & Ebimobowei, 2012) as corruption and corrupt practices seem not to be properly investigated by these traditional techniques, which constantly affects the integrity of the profession. Scholars and accounting practitioners claim that forensic accounting is a response to the growing and increased rate of corruption and corrupt practices globally (Kasum, 2009).

Essentially, forensic accounting functions to mitigate the menace of corruption (Adegbe & Fakile, 2012). Others opined that, forensic accounting, which includes requisite accounting, auditing and investigative techniques is capable of determining whether corruption has occurred (Chi-chi & Ebimobowei, 2012). Forensic accountants on the other hand, are seen as specialists who are experts and experienced in performing fraud audits and their main objective is to investigate suspicions of corruptions (Singleton & Singleton, 2010). Adegbe and Fakile (2012) observe that, forensic accounting is necessary owing to the inability of the traditional auditing and other internal control mechanisms to appropriately spot corruption cases in organizations. Conventional accounting and auditing text are premised with little requisite skills for both the external and internal auditors to reveal corruption (Carnes & Gierlasinski, 2001). Equally, the inadequacy of the litigation services which often leads to inaccurate judgments by lawyer and judges (Adegbe & Fakile, 2012). Digabriele (2008) suggests the integration of forensic accounting techniques into the

external audit functions so that discovering corruption will be an integral responsibility of an auditor.

In sum, the literature has supported the need of using forensic accounting technique towards PSC (Gbegi & Okoye, 2013; Ghazali, Rahim, Ali, & Abidin, 2014; Modugu & Anyaduba, 2013; Njanike, Dube, & Mashayanye, 2009), as the means to addressing the issue of public sector corruption. Although, forensic accounting is gaining interest in the literature, abundant studies focused on education and practice (Adegbie & Fakile, 2012; Hendi, 2013; Rezaee & Burton, 1997; Rezaee, Lander, & Reinstein, 1992).

1.2 Statement of the Research Problem

Public sector corruption in Nigeria has been described as the major impediment to the development progress of the country (Ijewereme, 2015; Obuah, 2010a). Public sector corruption discourages foreign investors as well as other potential local investors from investing in the country because it increases the cost of doing business (Ijewereme, 2015). Corruption has therefore permeated nearly every aspect of the public sector service practice (Imhonopi & Urim, 2013) and this makes it difficult to enjoy one form of public service or the other without resorting to corruption (Fafawora, 2015; Imhonopi & Urim, 2013). Corruption has been described as the only steady growth that Nigeria has ever witnessed 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. 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, 2010a).

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 (Adegbie & 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 13 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; pre study interview, 2015). 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 investigating corruption using forensic accounting investigation techniques. This is in line with DiGabriele and Huber's (2015) findings which reveal that there is gap in understanding corruption as abundant studies in forensic accounting field are examined from the aspect of proving on theory variance rather than process variance. Clearly 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 respondents' perspective (Gioia, Corley, & Hamilton, 2012). Understanding a phenomenon from the respondents' 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 forensic accounting investigation conducted by EFCC. Using inductive approach, this study aims to answer the research inquiries 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.

In view of the forgoing, this study validly summarises the justification for the conduct of the study in three aspects covering the study's major focuses. Firstly, public sector corruption has been of great concern in Nigeria over the years. Several efforts being made in combating the menace have not been proven useful in stemming its tide. Reportedly, corruption has been on the increase and has therefore persisted in the country. Hence, gaining proper understanding on the operation of the menace in Nigeria is a positive step toward addressing it. Essentially, the motive was to gain an understanding of the occurrences and persistence of PSC from the perpetrators themselves. However, this has proven very difficult in the sense that even the public servants found guilty and convicted of corruption often deny the charges and fail to speak on their involvement in the act. More importantly, corruption is such a clandestine issue so much so that in most instances, it is being perpetrated in secrecy. Considering this obstacle, this study resorted to turning to the anti-corruption agencies

in Nigeria in understanding the nature, causes and persistence of PSC in the country. The simple reason is that the anti-corruption agencies are made up of experts of different fields of endeavour and over the years have been interacting with the corrupt public servants as investigators and prosecutors of PSC. Therefore, based on this involvement with the menace, their experiences in the understanding of PSC is worth being accounted for. Essentially, this study has learnt from such experiences on the nature of PSC in Nigeria.

Secondly, EFCC was set up with the mandate of fighting corruption alongside other financial and economic crimes. In its operations throughout the years from inception, EFCC, has not been very effective in addressing the menace of PSC in Nigeria. Experts and scholars alike have attributed this ineffectiveness to lack of proper investigation skills and techniques that will eventually lead to the arrest, conviction and prosecution of the corrupt public servants. At its inception, EFCC had always relied on the criminal investigation techniques to track down corrupt practices and other financial and economic crimes. In view of this and the imperative to keep pace with the modern trend in investigation it was recommended that EFCC should adopt the use of forensic accounting techniques in the investigation of PSC as well as other financial and economic crimes. Finally, EFCC has adopted the use of forensic accounting techniques in 2013, even though other aspect of forensic investigation had earlier existed in the commission. It is therefore imperative to study the process of the investigation and prosecution of PSC by EFCC using forensic accounting techniques. This is with a view to understanding the efficacy or otherwise of the techniques and the commission at large in the fight against PSC.

Thirdly, from the understanding of the nature of PSC in Nigeria and the operations of EFCC in the investigation and prosecution of PSC using forensic accounting techniques a model for improvement is proposed. The model takes care of the uniqueness of the Nigerian situation provides means of reducing the spate of PSC even before its occurrences. Similarly, the model has suggested ways of improvement of forensic accounting investigation in Nigeria.

1.3 Research Questions

Flowing from the preceding sections, this study seeks to provide answers to the following research questions:

- (1) What is the understanding of Public Sector Corruption (PSC) in Nigeria, what is the perception about it, why does it persist?
- (2) How does corruption investigation authority, i.e. EFCC investigate corruption cases using forensic accounting techniques?
- (3) How does corruption investigation authority, i.e. EFCC facilitate the process of prosecution of public sector corruption using forensic accounting investigation?
- (4) What is the recommended model for improving forensic accounting investigation appropriate to fight public sector corruption in Nigeria?

1.4 Research Objectives

The general purpose of this study is to understand PSC in Nigeria and the process of forensic accounting investigation of PSC by EFCC. In order to have an in-depth understanding of the process, this study specifically seeks:

- (1) To understand Public Sector Corruption (PSC) in Nigeria, the perception about it and its persistence.

- (2) To examine EFCC's process of investigating corruption cases using forensic accounting techniques.
- (3) To examine the functions of EFCC in facilitating the process of prosecution of corruption cases using forensic accounting investigation techniques.
- (4) To propose a model for improving forensic accounting investigation appropriate to fight public sector corruption in Nigeria.

1.5 Significance of the Study

Taking cognizance of the research questions and objectives stated in sections 1.3 and 1.4, this study is significant in many aspects. This study contributes to literature in a number of ways: The field of forensic accounting investigation, the expansion of the methodological approach to research in forensic accounting research, the inclusion of the Gioia methodology into the forensic accounting research, the practical aspect and the widening of the topics in corruption research.

Theoretically, the study adds to the existing body of knowledge on the areas of forensic accounting and corruption investigation. Thus, the study integrates forensic accounting techniques to the investigation of public sector corruption. This serves as a rich reference material to be readily available for consultation by students, academics and independent researchers for research purposes. Similarly, the study opens up a new frontier for further research by highlighting areas requiring future investigation.

Methodologically, there is a paradigm shift from the quantitative research methodology which is premised within the positivistic paradigm to the qualitative research methodology based on symbolic interactionism. Instead of measuring the

perceptions of the respondents in quantitative terms, this study focuses on gaining an in-depth knowledge of the understanding and experiences of the research participants. Obviously, this is a great contribution by this research as majority of the body of literature in the area of forensic accounting are conducted based on quantitative research methodology (DiGabriele & Huber, 2015). The qualitative case study strategy adopted in the study covers the peculiarity and the complexity of the phenomenon under study as a bounded system. Similarly, the use of analysis from the Gioia methodology invoked by the study is a great methodological contribution by the present study.

There is also the practical significance which concerns the understanding of the nature of PSC in Nigeria. This understanding foregrounds the anti-corruption bodies in their assignments of fighting corruption by means of forensic accounting investigative techniques. Expectedly, the anti-corruption agencies would certainly find the study very timely and relevant as it provides means of understanding the effective techniques of investigating corruption vis-à-vis its eradication. Additionally, the corruption investigation model that emerges at the end of the study serves as a veritable contribution for reducing the menace of corruption. Essentially, the government at all level particularly those of the developing nations may find the study very relevant in their quest for speedy development which is only possible with the elimination of corrupt practices among other important factors. National and international organizations such as the Transparency International and its likes may also take interest in the study as it provides more insight on the activities of the anti-corruption agency in question.

Furthermore, there is yet another significances bordering on the topics covered by this study. Forensic accounting literature is over flogged with the coverage of topics on fraud (DiGabriele & Huber, 2015) and particularly fraud prevention and detection (Adegbie & Fakile, 2012; Hendi, 2013). Corruption literature tends to neglect studies in corruption investigation (Breit et al., 2015). Therefore, bringing the various understudied topics together from the various literature in one study is equally a major topical contribution of the present study.

1.6 Scope of the Study

The scope of this study is Nigeria and investigation of PSC by EFCC. Specifically, the study covers the investigative aspect of the EFCC's fight against public sector corruption using forensic accounting techniques. Similarly, the study covers the general understanding of PSC in Nigeria from the various anti-corruption experts' perspective. In addition, the study proposes a model for the improvement of forensic accounting investigation of PSC in Nigeria from the views of experts from EFCC and ICPC.

1.7 Organization of the Thesis

This thesis is organized in accordance with the structure of a normal doctoral dissertation. Chapter one encompasses the motivation and background of the phenomenon under study. Insightful hints are provided on the nature of the problem of the research phenomenon to justify the conduct of the study. Additionally, the research questions and objectives are clearly stated based on the research problem identified from the review of literature and practical occurrences. The intended

contribution of the study as well as the scope are further stated to see how significant the study worth undertaken and as guide for the conduct of the entire study.

Chapter two reviews relevant and related literature on corruption and forensic accounting as well as the link between the two, making up the thesis' title. The various perspectives on corruption as well as the many explanations on the causes of corruption are considered. Similarly, discussions centred on forensic accounting as a way forward for corrupt practices are presented in this chapter. Subsequently, a link between corruption and forensic accounting is established and this was to allow the emergence of the research gap that was strongly rooted in the literature and practice.

Next is chapter three where the research methodology is presented. The present research is adopting the qualitative research methodology based on the social constructionist paradigm. The aim here is gaining an in depth understanding on the worldviews and experiences of the research participants. In achieving this, the generic qualitative inquiry approach, the case study strategy and the Gioia methodology are slated for answering research questions 1, 2-3 and 4 respectively. Multiple methods of data collection covering qualitative interview, observations and documentation were employed. The findings of the study are presented in chapters four and five. Chapter four presented the findings from the understanding of corruption in Nigeria which seeks to answer to answer question 1. Chapter five on the other hand concentrated in presenting the findings emanating from case study strategy and the application of the Gioia methodology which answer research questions 2, 3 and 4 in understanding the case study and developing corruption investigation improvement model.

The discussion of both findings is presented in chapter six. Concern here is in making sense and interpreting the worldview, understanding and experiences of the research participants in line with the social constructionist paradigm. To make the discussion more robust, the chapter took cognizance of the underlying philosophical assumptions governing the entire research process. Lastly chapter seven summarizes the entire research procedure from its beginning to the end. This chapter provides in brief, the nature of the problem, the contributions of the present study as well as the major findings. Then the limitation of the thesis and recommendation for areas requiring future research are finally highlighted.

1.8 Definition of Terms

Corruption: Corruption in the context of this study refers to the abuse of entrusted authority for private or personal benefit. Corruption takes place when an individual holding a position of responsibility and trust acts in defiance of the prescribed and official requirements to promote personal interests or that of others or even to circumvent the provisions of the rules

Forensic Accounting: Forensic accounting in this study means a form of financial investigation which is conducted in order to ascertain the commission or otherwise of corrupt and fraudulent practices with the aim of generating sufficient and reliable evidence to be used in the court. Forensic accounting is a necessary tool owing to the inability of the traditional auditing and other internal control mechanisms to appropriately spot fraud in organizations.

Fraud: Fraud is a form of deriving benefit through false pretence in which one party deliberately deceives another. Therefore, it encompasses all forms of multifarious means by which human ingenuity can employ, which are put to use by one party to derive benefit from another by means of false representation.

Public Sector: Public sector under the Nigerian context refers to an establishment or organization that is not privately operated and owned, but set up, financed and controlled by the government on behalf of the general public.

Understanding: A disposition to share the experiences, thoughts and feelings of others and to appreciate their peculiarities.

Facilitating Corruption Prosecution: Taking charge of controlling, supervising and coordinating the functions, responsibilities and other activities relating to prosecution of offences having to do with corruption

Public Sector Corruption (PSC): The abuse of entrusted authority by public official who is being employed by the state to function as its agent. The public servant as an agent has a fiduciary duty to act within the confines of the prescribed code of conduct of public engagement. Any deviation from the prescribed rules amount to committing an act leading to PSC.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter reviews relevant and related literature on corruption and forensic accounting as the main topics covered by this study. The chapter is structured in such a way to ensure wide coverage of the entire title of the thesis. Concepts under the broad heading of corruption and forensic accounting issues are discussed. Specifically, sub topics bordering on the meaning of corruption, causes of corruption and a look of the Nigerian corruption situation as well as previous studies on corruption are considered under the general heading of corruption. Similarly, discussion bordering on forensic accounting covers the meaning and nature of forensic accounting, issues concerning forensic accounting prevention, detection and investigation mechanisms are further explored. Other areas focused, cover the review of previous studies on forensic and consequently the chapter concluded by bringing together forensic accounting and corruption, particularly the forensic accounting investigation aspects.

2.2 Corruption

The concept of corruption is universal with historical antecedents (Agbiboa, 2012) which becomes much more pronounced in our modern times due to its increased adversity, prevalence and intensity (Sadiq & Abdullahi, 2013). However, in spite of the universality and pervasiveness of corruption, the degree, intensity and frequency with which it is being carried out differs significantly across the globe or more precisely across countries or societies (Agatiello, 2012; Mauro, 1995; Nye, 1967; Otusanya, 2011; Roman & Miller, 2013). Arguably, countries differ significantly on

the perceived level of corruption and the structures and mechanisms normally put in place to checkmate the phenomenon. While some are committed towards addressing the problem, many are considered not to have done much to curtailing the spread, let alone the eradication of the menace (Berkovich, 2015; Berlinski, 1997; Nye, 1967).

As a complex and multifaceted phenomenon it is now a subject of international discourse, which is being studied from different perspectives within the academic literature (Agbiboa, 2012; Berkovich, 2015; Otusanya, 2011; Torsello & Venard, 2015). More so, other interests in the studies of corruption have emanated from the national and international governments, international agencies, private bodies as well as other non-governmental organizations. The body of the literature available on corruption has considered the phenomenon under various perspectives including political and economics (Agatiello, 2012; Agbiboa, 2012; Ariyabuddhiphongs & Hongladarom, 2014; Atelhe & Agada, 2014; Jackman, 2015; Mauro, 1995; Mbaku, 2008; Méndez & Sepúlveda, 2006; Nye, 1967; Obuah, 2010), socio-cultural (Osoba, 1996; Othman, Shafie, & Abdul Hamid, 2014; Otusanya, 2011; Roman & Miller, 2013; Torsello & Venard, 2015) and ethical and moral angles (Dion, 2010b; Dungan, Waytz, & Young, 2014; Shah & Schacter, 2004; Young, 2007). Other perspective covered by the literature include social anthropology and psychology (Torsello & Venard, 2015).

2.2.1 The Meaning of Corruption

The literature has documented a number of definitions on the concept of corruption stemming from the disciplinary lens through which the concept is viewed on one hand and on the other, the focus of the behaviour. Similarly, the complexity, diversity and sensitivity of corruption have caused the phenomenon to defy a single definition

(Othman et al., 2014; Rothstein & Torsello, 2013; Yaru, 2009). Thus, posing difficulty in defining corruption and depicting the concept as contextual and changing with time (Roman & Miller, 2015). Another segment of the literature speaks of the vast array of definitions on the concept emanating from the multifaceted manifestations, forms, and dimensions as well as the universality of the phenomenon (DeGraaf, 2007; DeGraaf & Huberts, 2008; Egwemi, 2012; Inokoba & Ibegu, 2011; Ogbeidi, 2012; Otusanya, 2011; Underkuffler, 2005).

However, all the divergent views on corruption tend to converge on one central theme which sees corruption as the outright abuse of an entrusted authority for personal or private gain (Ariyabuddhiphongs & Hongladarom, 2014; Asongu, 2013; Ghatak & Iyengar, 2014; TI, 2014). The entrusted authority can be both private or public (Dungan et al., 2014; Torsello & Venard, 2015) as against the restricted definition of corruption which attributes the phenomenon to public arena only. Similarly, the personal or private gain can be extended to non-monetary as well (Roman & Miller, 2013). Most importantly, in the conceptualization of corruption is the presence of a third party, otherwise the act would be qualified as fraud (DeGraaf & Huberts, 2008). Notwithstanding, varieties of definitions are discernible from the literature on corruption and thus indicating the dimension from which the phenomenon is considered and therefore portraying its complexity and multifaceted nature. A number of definitions attempt to define corruption by tracing the origin of the word. Thus, according to Atelhe & Agada (2014), corruption is a derivation of Latin origin, “corruptus” which stands for; “to destroy”, and it has been variously described as a means of perversion or a procedure of changing good into bad. However, Egwemi (2012) traces the origin of the word differently. He sees the word corruption as

originating from “rumpere”, a Latin verb meaning “to break”. Whatever may be the origin of the word, corruption is obviously portrayed in a negative posture as indicated by these two views.

Similarly, another segment of the literature focuses attention on the dictionary meaning of the concept. For example, the Black’s Law Dictionary as cited in Wells and Hymes (2012), describes corruption as “depravity, pervasion, or taint; an impairment of integrity, virtue, or moral principle; especially the impairment of a public official’s duties by bribery”. This definition even though appears somewhat comprehensive in the sense that it touches on some of the perspectives upon which corruption is viewed, it is however, skewed towards the legal aspect of corruption. Similarly, the Oxford Advanced Learner’s Dictionary cited in Ochulor et al (2011) defines it as a dishonest or illegal behaviour, especially of people in authority. This definition also is aligned towards the legal aspect of the phenomenon, and hence narrowly postured.

However, the bulk of the definitions in the literature covers the various perspectives from which the concept is being studied. As a subject of multi-disciplinary and interdisciplinary discourse, corruption has been discussed from economic, political, socio-cultural, ethical/moral/legal and anthropological/social psychology angles (Atelhe & Agada, 2014; Dion, 2010b; Harrison, 2007; Mauro, 1995; Mbaku, 2008; Méndez & Sepúlveda, 2006; Obuah, 2010a; Otusanya, 2011; Roman & Miller, 2013; Torsello & Venard, 2015). The meaning of corruption from the economic perspective emphasizes corruption based on its causes and consequences on the economic development (Mauro, 1995; Torsello & Venard, 2015; Yaru, 2009).

From the political paradigm, corruption is being studied under the role of political institutions and governments and the regulations as well as press freedom relationship with corruption (Agbiboa, 2012; Atelhe & Agada, 2014; Inokoba & Ibegu, 2011; Méndez & Sepúlveda, 2006; Nye, 1967), thus describing corruption as violation of official engagement. For example, Nye's (1967) definition is widely accepted in the literature. He defines corruption as "a behaviour which deviates from the formal duties of a public role because of private-regarding (personal, close family, private clique) pecuniary or status gains; or violates rules against the exercise of certain types of private-regarding influence. This includes such behaviour as bribery (use of reward to pervert the judgment of a person in a position of trust); nepotism (bestowal of patronage by reason of ascriptive relationship rather than merit); and misappropriation (illegal appropriation of public resources for private-regarding uses)".

The socio-cultural perspective of corruption reveals that corruption can be construed from the contextual socio cultural practices depending on the society involved (Osoba, 1996; Roman & Miller, 2013). On one side of the coin, this position sees corruption as a variant of an anti-social behaviour associated to an individual or social unit conferring illegal or fraudulent benefits to the actors, inconsistently with the established legal norms and the existing moral principles of the land capable of subverting or diminishing the legitimate capacity of the authorities to cater in full for both the material and spiritual wellbeing of the society justly and equitably (Osoba, 1996). The other side of this perspective regards corruption as a product of the socio-cultural environment in which it is being perpetrated (Roman & Miller, 2013).

Furthermore, the literature documents that corruption is dishonest behaviour or an immoral act which is a deviation from the societal norms, values, standards as well as committing vices against the popular public wellbeing (Azeez, 2011; Dungan et al., 2014; Ijewereme, 2015). Thus, in this regard, corruption is viewed from the legal and moral perspectives, perhaps buttressing the position held by many that the term has a sort of legal connotation (Rumyantseva, 2005) and within the broadest level corruption emanate from moral violations (Dungan et al., 2014). Similarly, Sadiq & Abdullahi (2013) elaborating from the legal and moral stance, posit that corruption connotes deliberate violations for personal gainful ends, of procedures legally, ethically and professionally either in the private or public sector. They observe that the personal gain or benefit derivable from corruption could be in cash or in kind much in the same way as they could be psychological or even political.

In view of the forgoing section, the abuse of entrusted authority for private gain is considered as the working definition to this study. The abuse entails the deviation of approved procedures by the public officials for either monetary or non-monetary purposes. Similarly, the private gain highlighted in the definition could be the advancing of personal interests or extending benefits to other third parties.

2.2.2 The Causes of Corruption

Many theories have been put forward in the literature to explain why corruption occurs on one hand and why does it persist on the other. It is therefore such a complex and clandestine phenomenon that it will be very difficult to be explained by a single cause or explanation (Tanzi, 1998). One of such theories explaining corruption is the public choice theory or the rational choice theory in which corruption is linked to absence of

competition in the political or economic arenas or both of a nation (Montinola & Jackman, 2002; Otusanya, 2011).

Public choice theorists portray an individual in a rationally calculating manner and decides to be corrupt when he considers the benefit outweighing the cost (Otusanya, 2011) of being corrupt. Individuals are assumed to be fundamentally egoistic and self-seeking who enter into any form of relationship on the basis of the perceived cost and benefits (Yeboah-assiamah, Asamoah, & Osei-kojo, 2014). Ijewereme (2015) describes it as a theory of low risk-high benefit which postulates that individuals in position of entrusted authorities tend to be corrupt if the perceived punishment associated with the act is lighter when compared with the expected benefit. Corruption has been continuously pervasive in the developing countries due to inadequate sanction and punishment being meted on the corrupt officers (Agbiboa, 2012; Ijewereme, 2015; Mbaku, 2008).

Another explanation for the causes of corruption documented in the literature is the moralists' perspective or the "bad apple theories". According to this view, corruption signifies the presence of faulty moral values emanating from the individual involving in the corrupt practices (Dungan et al., 2014; Nye, 1967; Otusanya, 2011). The moralists see corruption as evil and that it destroys the moral and social fabrics of the society (Nye, 1967). Basically, corruption is morally wrong as it erodes the moral codes established in the society (Dion, 2010a) and therefore it should not only be considered within the social and cultural premises but along its moral implication. Thus bad moral character leads to corruption (Otusanya, 2011) and therefore signifying a causal relationship between the two. However, the literature has

documented a number of theories attacking the views of the moralists that corruption is a product of the absence of moral values (Dungan et al., 2014). One of such explanations is the theory of two publics (Ijewereme, 2015) or the moral trade off (Dungan et al., 2014).

Arguably, corruption does not always portray the result of outright selfishness or even an immoral behaviour but a conflicting moral demands and values. Often competing moral norms and the internal urge of being fair to all result into corrupt practices by serving a group which officially is not entitled to such services (Dungan et al., 2014; Ijewereme, 2015).

Another argument against the moralists' stance is the revisionists' perspective, which considers corruption to have some beneficial consequences on societies (Dion, 2010a; Montinola & Jackman, 2002; Nye, 1967). According to this perspective, corruption in some situation may contribute positively to the economic and political development of a nation and as such it is to be regarded as morally right action (Dion, 2010a). Among the scholars inclined to this line of argument, some contend that corruption can be efficiency-enhancing and can mitigate many of the problems of the modernizing economies (Montinola & Jackman, 2002). Corruption, it is argued that it serves as "lubricant" in a somewhat sluggish economy and subsequently improve economic efficiency (Lui, 1985; Roman & Miller, 2013). These scholars observed that at the initial stage corruption and corrupt practices can facilitate development and therefore vanish when certain level of development is attained by a country economically. This trend is expected to continue until when advanced industrial status is presumably achieved (Montinola & Jackman, 2002).

In a swift reaction against the moralistic approach, the revisionists further caution against judging the social outcome of actions from the point of view of the individuals performing those acts. Circumstances may therefore arise whereby private vices stimulating public benefits (Nye, 1967), thus in the same vein corruption can trigger up some benefits to the public. Some of the most developed nations had at one time or the other benefited from corruption. Nye (1967) notes that in the 18th century, two crucial aspects of the political development of both the US and Britain were partly influenced by corruption. Corruption played a role in setting up the cabinet system in both countries in the 18th century as well as the integration (nationally) of millions of immigrants during the 19th century (Nye, 1967).

The revisionists' perspective is however questioned under the grounds of its underestimation of the tastes of moralism on the causes and consequences of a corrupt behaviour. This view can be very dangerous particularly in the developing nations. Absence of strong control mechanisms make people look for loopholes in the system and perpetuate corruption. Corruption may have some undesirable distributional consequences. Officials in both private and public sectors who are corrupt may intentionally provoke administrative bottlenecks and delays purposefully to extract more bribes (Lui, 1985). Furthermore, what benefit does the world stand to get at the expense of a single soul for example (Nye, 1967).

The ethical relativism is another variant explanation of corruption from the pragmatists' perspective (Dion, 2010a). It presupposes that corruption should not be regarded only as a social construct but for ethical reasoning conceptualization.

Therefore corruption is seen as a way of participating in the various developmental aspects of a country that has already enhanced such practices (Dion, 2010a). Others have suggested anthropological perspective for explaining the morality of corruption (Torsello & Venard, 2015). The social relevance as well as the complexity of corruption have increased the relevance of the concept in the social science arena. Hence contextual morality implies that moral standards are socially and culturally constructed (Torsello & Venard, 2015) and therefore ethnographic method provides a more plausible avenue for explaining corruption. According to this view, under certain cultural and social circumstances corruption could be deemed morally acceptable as well as socially cohesive (Torsello & Venard, 2015).

There is also a large body of the literature that explains corruption in terms of the socio-cultural practices especially in the developing nations (Agbibo, 2012; Asongu, 2013; Atelhe & Agada, 2014; Bardhan, 1997; Ijewereme, 2015; Mbaku, 2008; Montinola & Jackman, 2002; Nye, 1967; Obuah, 2010; Shehu, 2005). This line of explanation is very popular among the sociologists and it considers differences in the social norms across different countries (Bardhan, 1997).

The socio-cultural perspective on corruption suggests that social norms such as gift giving and subservience to one's family or ethnic affiliation instead of the established rule of law promote corruption (Montinola & Jackman, 2002). The culturalists believe that to some extent the causes of corruption find their roots on the socio-cultural practices as well as the economic system of any society (Shehu, 2005). Impliedly, the societal culture is seen as the panacea to corruption depending on how it condones it

or otherwise. In this sense, some cultures are considered more susceptible to corruption or they are seen as harbouring corrupt practices than others.

However, still a substantial part of the literature on corruption explains the causes of corruption from the economic and political angles. Premised under the public administration theories, corruption is explained from the societal level or rather the macro aspect (DeGraaf, 2007). These theories offer means for explaining corruption by studying the economic and political structures. Corruption is often associated with poor political leadership of a nation (Agbiboa, 2012; Asongu, 2013; Atelhe & Agada, 2014; Méndez & Sepúlveda, 2006; Montinola & Jackman, 2002; Nye, 1967; Osoba, 1996). According to this line of explanation, the control of political offices and institutions from the central authority or government provide a veritable avenue for cultivating corruption at both the centre and the peripheral levels (Obuah, 2010a).

It is however not uncommon for officers at the peripheries going to the central authority lobbying for an undue advantage in the form of placement, promotion, appointment and other forms of illegal benefits not sanctioned by the system. Similarly, the central authority often abuses its trusts and statutory obligations by compromising its duties through favouritism, nepotism and cronyism (Ogbeidi, 2012). Nonetheless, the saying is inconclusive without consideration of the benefits often afforded by the centralization of political and institutional apparatuses. Hence, the need for a cost-benefits analysis between its advantages and the disadvantages. The contributions in the literature of scholars such as (Berkovich, 2015; Colazingari & Rose-Ackerman, 1998; Macrae, 1982; Mauro, 1995; Méndez & Sepúlveda, 2006; Morales-pita & Daniel, 2014; Ole Rummei & Rummel, 2004; Tanzi, 1998) have

provided explanation on the causes and persistence of corruption from the economic perspective. For example Tanzi (1998) notes that two important (economic) factors have been considered to have contributed to the increase and persistence of corruption in recent years; the rise in international trade and business on one hand on the other the economic transitions that took place in many nations.

The boost in international trade has often being accompanied by huge payments of bribe by a number of multinational companies in order to secure some advantages over competitors or to enjoy some forms of benefits in the host countries (Tanzi, 1998). Another economic factor considered to have paved way for corruption documented in the literature is privatization. As Tanzi (1998) noted, privatization has been among the many economic changes closely associated with corruption. Public owned corporation have been used to promote political corruption as proceeds from such enterprises have been used in financing political parties among other corrupt practices.

Furthermore, the process often creates situations whereby conflict of interest often arises between two groups considered as the external and internal parties to the privatization each trying to pursue its selfish interest. The external party mostly high ranking political office holders such as the ministers attempt to influence decision over the entire process to their own favour. On the other hand, the internal party represented by the managers and other internal stakeholders try to monopolize the information available to their advantage (Tanzi, 1998). Arguably, too much of government involvement in the economy creates the rent-seeking opportunity in the sense that public office holders used their office monopoly to advance the course of corruption (Ogbeidi, 2012).

Thus, the corruption literature has described the rent-seeking activity as a major cause of corruption. According to Mauro (1998) Ogbeyi (2012); Atelhe & Agada (2014) and Obuah, (2010) emanating from the rent-seeking behaviour the following causes of corruption based on countrywide are discernible from the literature:

- (i) Rent-seeking emanating from principal-agent relationship consisting superior officers and the bureaucrats leading to competitive bid for positions.
- (ii) Corruption opportunities created in a country from the absence of transparency in the country's financial institutions.
- (iii) Explicit involvement of government in state transactions and the issuance of subsidies. It therefore follows that the private bodies may be tempted into bribing the government officials associated with that responsibility.
- (iv) Privatization of publicly owned corporations is another factor to be reckoned with while discussing the many causes of the rent-seeking opportunities. Thus, desperation in acquiring government properties at all costs often lands one into offering bribes in order to be included among the successful bidders or to limit or even denying other bidders from the bidding process entirely.
- (v) Dubious intention by firms to subvert government regulations under the guise of cost reduction. In the process government officials, may be willing to compromise ethical and official requirements and eventually get submerged into corrupt practices.
- (vi) Corruption arising when trying to avoid delay and its aftermath costs by firms or individuals. In such a situation attempt, may be made to involve public officials into corruption.

(vii) Participation or undertaking in illegal businesses or transacting illegal or contraband goods and services. Also for the sake of covering ones' illegal dealings, he or she may be willing to offer a bribe to scale through the hands of government officials, particularly the law enforcement agencies and their agents.

Lastly, another recurring theme on the causes of corruption identified in the literature is attributable to certain practices or activities by governments and individuals. Identification of the symptoms associated with corruption can offer a very plausible explanation on the menace (Shehu, 2005). Paltry level of salaries, poverty, unemployment, greed and avarice, institutional weakness, inefficient and effective law enforcement, disrespect of the rule of law and order and absence of respected moral standards and codes are identified in the literature to be partly responsible for corruption in many nations (Harrison, 2007; Ijewereme, 2015; Okogbule, 2006; Shehu, 2005; Tanzi, 1998). Arguably, classifying these factors as responsible for corruption would certainly have the implication that corruption would exist if any of these pointers is present (Shehu, 2005) and this may not always be the implication.

In the first instance, the level of wages is considered to be a strong motivator to corruption (Tanzi, 1998), whereby countries with high salaries and wages within the public sector are considered less corrupt than those with lower level of salary. Naturally, one would certainly anticipate corruption where the civil servants are poorly paid (Mauro, 1998), thereby pushing them to resorting to taking bribes in order to cater for themselves and their family. This view therefore observes a trade-off between the level of wages and corruption in a country. Thus, the issue of insufficient salaries and wages often compel public servant to be involved in corrupt practices for survival

purposes. Arguably, corruption thrives because of pressures associated with the perpetrators as it is being captured in the fraud triangle. This theory explaining the causes of corruption tends to be aligned with the petty or the survival corruption in the corruption typology. Thus, this view considers poverty and economic hardships as responsible for corruption (Ibietan, 2013).

However, this does not always offer the correct explanation as many cases of corruption are explained in terms of greed and need (Tanzi, 1998). Now the question worth asking here is this; if this position is being succumbed to, what will be the explanation for the high level or grand corruption? Day in day out we see, we hear and we read public officers of extremely high positions committing stupendously intensive corruption beyond the comprehension of a normal person. Obviously, more explanation needs to be sought out in the literature to clarify the causes of corruption or as explained elsewhere above.

Secondly, is the issue of the penalties associated with the corrupt practices. Often, corrupt officers get away with light or minimal penalties and in some instances without any punishment (Ijewereme, 2015; Tanzi, 1998). The benefit of corruption outweighing its cost in many developing nations is in most instances initiating corrupt practices (Ijewereme, 2015) as the corrupt officers see corruption as a very profitable venture that is worth undertaking. For example, in the much-popularized Nigerian police pension fund scam, Mr John Yusuf, a director and other six officers of the ministry of police affairs were convicted of corruption involving the sum of US\$203,726,708 (equivalent to ₦32.8 billion).

These officers after being convicted of diverting the said sum to their personal benefits were treated with a very light sentences (Ijewereme, 2015). Paradoxically, these officers were sentenced into 2 years' imprisonment or an option of fine to the tune of US\$4,658 (equivalent to ₦750,000). Thus, Okogbule (2006) found that many pre-existing enactments within the criminal and penal codes have been statutorily ineffective in addressing the corruption issue in Nigeria. Therefore, the study recommended that effective legislative and legal means to counter corruption issues must take into cognizance of the multifarious nature as well as the complexities of the phenomenon.

Next activity triggering corruption is premised in the presence or absence of institutional control (Tanzi, 1998). Absence of sound controls within the system provide an opportunity for corruption to thrive (Ishola, 2012) and corruption can be effectively minimized through the reduction and removal of the opportunities which make it very conducive for corruption to surface in the first place (Graycar & Sidebottom, 2012).

2.2.3 Previous Studies on Corruption

A number of studies have been documented in the literature on corruption addressing the issues associated with the concept from all aspects. Corruption has been studied from different angles and perspectives. A sizeable number of these studies have attempted to establish the effects of corruption on some important indices such as economic and political growth and development (Asongu, 2013; Berkovich, 2015; Colazingari & Rose-Ackerman, 1998; Mauro, 1995; Méndez & Sepúlveda, 2006; Montinola & Jackman, 2002). As observed by Méndez and Sepúlveda (2006), the

literature has been debating on the topic bordering the effects of corruption on the economic growth for the past 50 years.

One side of the argument is that corruption negatively affects investment and economic growth. The other side, views corruption as beneficial to some extent for economic growth. Previous studies on corruption have been very much aligned to these two types of submissions, thus producing mixed findings. For example, Mauro (1995) in a cross country study of about 70 countries cutting across all continents, found significant negative association between corruption and investment and economic growth. The study used standard questionnaires based on the data generated from Business International (BI) corruption indices. Corruption negatively leads to reduction in investment and ultimately leading to adverse effect on economic growth (Mauro, 1995). However, the study did not establish why and how corruption leads to low investment into a country. Similarly, the study did not consider the peculiarities of the countries studied. Therefore, this study intends to understand the uniqueness of the Nigerian situation in terms of corruption. The uniqueness of the Nigerian corruption saga is such that it is rampant and covers almost every aspect of the public service practice. More so, the society is in a way encouraging it such that corrupt public servants are not looked with contempt.

Tanzi (1998) reported through a survey across countries involving both the developed and the developing nations, conducted at the instance of World Bank that the reduction in investment is an outcome of the higher costs of production as well as the uncertainties often created by corruption. Poor countries were described to have very corrupt cumbersome bureaucracies as well as practically unstable. Agbiboa (2012)

while studying corruption in Nigeria using content analysis, hypothesized direct and positive relationship between underdevelopment and corruption. He therefore concluded that corruption is the source of the ineffectiveness and low performance in the political economy of Nigeria. Obviously, the findings of these studies did not make it clear the relationship between corruption and these indices. Furthermore, the findings were based on the indices collected from secondary data which in most instances may not reflect the reality on ground. Corruption is such a complex and secretive phenomenon in which gaining the understanding and the experiences of the participants is essential. Going to the field may offer more explanation to the phenomenon. Hence, the current study attempted filling this void in the literature through qualitative research based on the perspectives of the public.

Similarly, Sadiq and Abdullahi (2013) in their study analysing corruption in Nigeria through discourse analysis found corruption to be the sole factor which stands to impede the development of the Nigerian nation. While Méndez and Sepúlveda (2006) studied corruption effects on the long-run economic growth through incorporating measures from the economic freedom as the determinants for the relationship. Méndez and Sepúlveda's (2006) data indicating level of growth were obtained from world development indicators indices of the World Bank and level of corruption were extracted from three sources of corruption measures; the corruption perception index, institute of management development index and the international country risk guide. Using large sample data of cross-countries comprising 50 countries from 1960-2000, the study found that growth- maximizing corruption level is significantly greater than zero.

Additionally, from the study corruption was tipped to be beneficial for economic growth at lower levels of incidence and detrimental when incidence level is high. Similarly, Montinola and Jackman (2002), in studying corruption using the public choice theory found that political competition affects the level of corruption in a non-linear manner. The study extracted data from BI and CPI to measure the effect of corruption on some economic variables through regression analysis. Thus, corruption tends to be lower in dictatorial regimes than partially democratized governments, then after scaling through the threshold democracy will inhibit corruption. Mixed result is obtained regarding the relationship between economic competition and corruption. Government size was not seen to affect corruption but Organization of Petroleum Exporting Countries (OPEC) membership does. Furthermore, the study concludes that corruption is more pervasive in countries where low salary is paid.

The position which is widely supported in the literature (DeGraaf, 2007; Ogbeidi, 2012). Asongu (2013) while employing panel data in 46 African countries examines the determinants of corruption control throughout the distribution of the corruption fight between 2002 and 2010. The study finds that economic prosperity in greater proportion lowers corruption control while the proportional effect is more severe in countries with intense fight against corruption. Relying heavily on secondary data to study a complex phenomenon such as corruption can have the limitation of uncovering the worldviews of the participants and consequently not uncovering the reality of the problem.

Ariyabuddhiphongs and Hongladarom (2014) studied the acceptability of bribe taking and bribe payment among employees in 385 Thai organizations with the mediating

effect of obligation for reciprocity. The study reveals that the act of taking bribe was marginally acceptable while there was general agreement that payment of bribe was reciprocal obligation. Explicitly, this study does not reconcile what the findings described as marginal acceptance of taking bribe and obligation to make bribe payment. If there is obligation to give payment, then the society in a way should recognize such payment.

Berkovich (2015) in a cross-country study cutting across both the developing and the developed nations exploring the effects of the governmental corruption on the public service effectiveness documents that countries with a higher level of corruption will have a higher ratio of public expenditure and the result of the study revealed that high public sector expenditure on education by a highly corrupt government is associated with low outcome. Obviously, this finding is consistent with many other finding such as Ijewereme (2015); Mauro (1998) and Tanzi (1998) who document corruption increases public expenditure. Thus, studies are needed to understand the peculiarities of different countries due to the complexities of the phenomenon as these studies only offer a holistic explanation of the phenomenon.

However, Roman and Miller (2013) in their study; building social cohesion; family, friends and corruption found not only material benefits provide motivations for corruption, rather social status as well as kinship and family affiliations are other strong precursors to corruption. Similarly, DeGraaf and Huberts (2008) portrayed the nature of corruption using an explorative case study design. These authors studied the nature of corruption in western democracies. In answering the research questions, ten Dutch corruption files were looked into and the corruption cases general files were

sketched. Nine explanations were offered for the prevalence of corruption in western societies. The conclusion drawn was that enduring relationships allow corruption to thrive and the process of becoming corrupt is considered a slippery slope.

Furthermore, the motives of corruption in addition to material gain include among others; love or friendship, status as well as the desire to impress others. Similar to the study of DeGraaf and Huberts (2008), Roman and Miller (2013) using a qualitative inquiry approach conducted an in depth study of 28 Moldovan corruption cases having to do with public officials. Additionally, 33 interviews were conducted with informants presumed to be knowledgeable on public sector service and corruption issues. Five propositions were therefore developed from the study; (1) kinship affiliation often surpasses monetary benefits in pushing individuals into corruption. (2) the system is believed by the citizens not to possess the capacity of functioning properly (3) corrupt behaviours emanate from wider contextual social system rather than a product of individuals' decisions (4) public office holding is viewed as "ownership" of position of affluence which subsequently attracts some benefits (5) corrupt public officers provide network of trust among one another.

Even though, these studies concentrated on gaining understanding from the research participants' experiences, contextually they depict the particularity of the western world. There are both structural and contextual differences between the western world and other societies. Most importantly, corruption is such a complex phenomenon requiring understanding within its given context.

2.2.4 The State of Public Sector Corruption in Nigeria

Public sector corruption in Nigeria can be interesting and fascinating on one hand and very disturbing, annoying and shocking on the other. Nigeria is a country that is richly blessed with abundant natural resources and enormous qualitative human capital, yet the country remains largely underdeveloped (Ogbeidi, 2012) consequent of corruption (Agbibo, 2012). Ogbeidi (2012) states, it is unanimously observed that public sector corruption has to be put to a halt before finally grounding the country down. Concurring with this position Atelhe & Agada (2014) posit that corruption is at the verge of ruining Nigeria. Arguably, corruption has been described as the bane of Nigeria's quest for development (Ogbeidi, 2012; Sadiq & Abdullahi, 2013).

The public sector is expectedly the paragon through which government policies are executed and services delivered (Imhonopi & Urim, 2013). Thus, it symbolizes an avenue through which government redeems its promises to the electorate and consequently perform their statutory responsibilities (Fafawora, 2015). However, reviewing public sector operations in Nigeria reveals a lot of anomalies in the system particularly corruption that is often being considered to have characterized the entire system (Agbibo, 2012; Atelhe & Agada, 2014; Daily Sun, 2015; Fafawora, 2015; Imhonopi & Urim, 2013). Public sector corruption in Nigeria is manifested in many forms including ghost worker syndrome, record falsification, inflation of prices and costs and intentional delay in the processing of documents in anticipation for inducements (Eddy & Akpan, 2008; Ijewereme, 2015).

The scholarly literature is no exception to this trend of increasingly becoming more interesting on the issue of societal consequences of public sector corruption. The peril

now as observed by Inokoba & Ibegu (2011), is that public corruption appears much as a societal norm than an exceptional behaviour so much so that people are beginning to think that hard work, integrity and honesty do no longer pay. In Nigeria corruption within the public sector is tagged with all sorts of names such as; “kick-back”; “public relations (PR)”; “up front”; “settlement” all with the intent of rationalizing the act by public officers (Atelhe & Agada, 2014). Similarly, Egwemi (2012) mentions some euphemism used to denote corruption in the public sector service in Nigeria to include; “scratch my back”; “long leg”; “chop-chop”; “bottom power” and “kick-back”.

Ibietan (2013) notes, public corruption is the largest industry in Nigeria with diverse practitioners and Obuah (2010), earlier states that approximately corruption stands at about 20% of the Nigerian GDP. Obviously, this is very serious problem and it requires the attention of all and sundry to salvage the image of the country from this stereotype. In fact Obuah (2010) aptly describes Nigeria as a failed state for its inability to adequately address the issue of public sector corruption.

Obviously public sector corruption has caused the country some negative consequences such as poor infrastructure, poor health facilities, falling standard of education, insecurity and increasing rate of poverty (Agbibo, 2012; Atelhe & Agada, 2014; Imhonopi & Urim, 2013; Obuah, 2010). The concern for public sector corruption in Nigeria is growing and it is locally and internationally being justified (Fafawora, 2015).

2.2.5 The Anti-Corruption Efforts in Nigeria

The increasingly devastating effects of public sector corruption had compelled the various successive governments in Nigeria to confront this strong headed monster by establishing some agencies and mechanisms to function as anti-corruption crusaders. The Economic and Financial Crimes Act of 2002 and then the Budget Monitoring and Price Intelligent Unit (BMPIU) also known as the Due Process Mechanisms are among the recent anti- corruption efforts by the government to stem the tide of corruption in Nigeria (Ibietan, 2013). Thus, the history of corruption particularly within the public sector in Nigeria is synonymous with anti-corruption efforts to counter the menace.

Agbibo (2012) posits that anti-corruption bodies established by government were poised to different postures at reform. He further observes there were those that were genuinely set up to earnestly address the scourge of corruption in the public sector, but along the line the leaders got frustrated, perhaps due to the complexities of the phenomenon. Conversely, other leaders just double stand claiming to address the corruption problem vis-à-vis setting up anti-corruption bodies while in the actual sense they are not committed to that ordeal. Most importantly, as Azeez (2011) observes, in those situation the anti-corruption agencies are prevented from carrying out their assignments. Ironically, these leaders are in themselves culprit of corruption (Agbibo, 2012). Pathetically, according to Inokoba & Ibegu (2011), the scourge of corruption has gone to the extent of swallowing some of the officials and agencies determined to fight it.

To sum it up Agbibo (2012) posits, the many anti-corruption efforts have failed to accomplish their stated objectives consequent of the absence of strong commitment

from the government. In the first instance, we see the incidences of investigations on corruption carried out which are never accompanied by any serious prosecution (Agbiboa, 2015; Eddy & Akpan, 2008). Secondly, is the instability and inconsistency of government policies and regulations across the various regimes. Government policies and regulations often change with the change in government and this seriously affects policy implementation as the system (Nigeria) does not ensure continuity of laudable programmes and policies.

However, the forgoing is just one side of the coin as there are other scholars who see government's commitment and sincerity in the anti-corruption crusade. Even though there are a lot of impediments blocking the way to achieving the entire goal of the movement, yet there are few successes recorded in the fight against corruption in Nigeria (Agbiboa, 2012 and Azeez, 2011). Of particular reference, is the role being played by the Nigerian Economic and Financial Crimes Commission (EFCC) in the fight against corruption in Nigeria. Obviously, the laudable contributions of EFCC in at least prosecuting and exposing some influential figures in the country on corruption charges should not be swept under the carpet (Inokoba & Ibegu, 2011). It is very apparent as Azeez (2011) puts it; the war against corruption that was started during the Obasanjo administration stemmed out of the genuine desire to get Nigeria out from the list of the most corrupt countries in the world.

In a more serious attempt and strong commitment by the Nigerian government to get the country emancipated from corruption, the EFCC was created in 2002 with the sole mandate of investigating and consequently prosecuting corruption cases and incidences of financial crimes in the country (Obuah, 2010a). Thus, the establishment

was historic and landmark point in the fight against the scourge of corruption in Nigeria. Of worth noting as indicated by Obuah (2010), is the effort of the past governments for creating the enabling legal starting point as the panacea to the establishment of EFCC.

2.2.6 The Economic and Financial Crimes Commission (EFCC) of Nigeria

As it has been stated earlier, the establishment of the Nigerian EFCC was necessitated by two important issues. On one hand, were the failed efforts of the previous anti-corruption agencies and strategies in stopping the tide of corruption in Nigeria. On the other hand, was the continued international concern pressuring the Nigerian government to adopt a more vibrant means to address the scourge of corruption in order to salvage the country's image internationally (Obuah, 2010a).

Accordingly, the law establishing the EFCC Act, 2002 and amended EFCC Act, 2004 had conferred on the commission its powers, defined its structures and categorically stated its designated purposes (EFCC Establishment Act, 2004; Obuah, 2010a). The Act specifies that EFCC shall operate as a body corporate having perpetual succession as well as a common seal. Additionally, in its capacity as a body corporate may sue or be sued in its name and may acquire, hold or even dispose of properties while performing its functions (EFCC Establishment Act, 2004). The Act further states, EFCC is the designated Financial Intelligence Unit (FIU) in Nigeria, which is assigned with the responsibility of coordinating the various institutions involved in the fight against money laundering and enforcement of all laws bordering with economic and financial crimes in Nigeria.

2.2.6.1 The Role of EFCC

Specifically, the Commission shall perform the following functions as enshrined in the EFCC Establishment Act (2004, Part II, p.4-7) :

- (a) The enforcement and the due administration of the provision of the Act.
- (b) The investigation of all financial crimes including advance fee fraud, money laundering, counterfeiting, illegal charge transfers, futures market and fraud, fraudulent encashment of negotiable instruments, computer credit card fraud, contract scam, etc.
- (c) The coordination and enforcement of all economic and financial crimes laws and enforcement functions conferred on any other person or authority.
- (d) The adoption of measures to identify, trace, freeze, confiscate or seize proceeds derived from terrorist activities, economic and financial crimes related to offences or the properties the value which corresponds to such proceeds.
- (e) The adoption of measures to eradicate the commission of economic and financial crimes.
- (f) The adoption of measures which include coordinated, preventive and regulatory actions, introduction and maintenance of investigative and control techniques on the prevention of economic and financial related crimes.
- (g) The facilitation of rapid exchange of scientific and technical information and the conduct of joint operations geared towards the eradication of economic and financial crimes.
- (h) The examination and investigation of all reported cases of economic and financial crimes with a view to identifying individuals, corporate bodies or groups involved.

- (i) The determination of the extent of financial loss and such other losses by government, private individuals or organizations.
- (j) Collaborating with government bodies both within and outside Nigeria carrying on functions wholly or in part analogous with those of the commission concerning:
 - (i) The identification, determination of the whereabouts and activities of persons suspected of being involved in economic and financial crimes.
 - (ii) The movement of proceeds or properties derived from the commission of economic and financial and other related crimes.
 - (iii) The exchange of personnel or other experts.
 - (iv) The establishment and maintenance of a system for monitoring international economic and financial crimes in order to identify suspicious transactions and persons involved.
 - (v) Maintaining data, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items or assets involved in economic and financial crimes.
 - (vi) Undertaking research and similar works with a view to determining the manifestation, extent, magnitude and effects of economic and financial crimes and advising government on appropriate intervention measures for combating same.
- (k) Dealing with matters connected with extradition, deportation and mutual or other assistance between Nigeria and any other country involving economic and financial crimes.
- (l) The collection of all reports relating to suspicious financial transactions, analyse and disseminate to all relevant government agencies.

- (m) Taking charge of supervising, controlling, coordinating all the responsibilities, functions and activities relating to the current investigation and prosecution of all offences connected with or relating to economic and financial crimes.
- (n) The coordination of all existing, economic and financial crimes investigating units in Nigeria.
- (o) Maintaining a liaison with the office of the Attorney- General of the Federation, the Nigerian Customs Service, the Immigration and Prison Service Board, the Central Bank of Nigeria, the Nigerian Deposit Insurance Corporation, the National Drug Law Enforcement Agency, all government security and law enforcement agencies and such other financial supervisory institutions involved in the eradication of economic and financial crimes.
- (p) Carrying out and ensuring rigorous public enlightenment campaign against economic and financial crimes within and outside Nigeria.
- (q) Carrying out such other activities as are necessary or expedient for the full discharge of all or any of the functions conferred on it under the Act.

2.2.6.2 Powers of EFCC

Obviously, the Act has specified wide range of functions under the jurisdiction of the commission in order to effectively discharge its responsibilities of combating economic and financial crimes in the country (Okogbule, 2006). Basically, the accomplishment of these tasks will only be possible and subsequently guaranteed if and only if there is the requisite power backing the operations of the commission. Thus, in its bid to ensure proper accomplishment of the enumerated functions by the commission, the EFCC Establishment Act (2004, Part II, p7-8) assigns the following powers to the commission:

- (1) Special powers.
 - (a) To cause investigations to be conducted as to whether any person, corporate body or organization has committed an offence under the Act or other law relating to economic and financial crimes.
 - (b) To cause investigations to be conducted into the properties of any person if it appears to the commission that the person's life style and extent of the properties are not justified by his sources of income.
- (2) In addition to the powers conferred on the Commission by the Act, the Commission shall be the coordinating agency for the enforcement of the provisions of:
 - (a) The Money Laundering Act 2004; 2003 No. 7, 1995 No 13.
 - (b) The Advance Fee Fraud and Other Related Offences Act of 1995.
 - (c) The Failed Banks (Recovery of Debts) and Financial Malpractices in Banks Act, as amended.
 - (d) The Banks and Other Financial Institutions Act 1991, as amended.
 - (e) Miscellaneous Offences Act.
 - (f) Any other law or regulation relating to economic and financial crimes, including the Criminal Code and Penal Code.

With these array of power conferred on it to carry out its statutory functions, EFCC stands out to be the only anti-corruption body in the country whose presence has been acknowledged and its impact has been felt in the fight against corruption (Azeez, 2011; Eddy & Akpan, 2008; Sadiq & Abdullahi, 2013). Notwithstanding, the complaint for its poor performance and the lop-sidedness in its operations (Inokoba & Ibegu, 2011), its activities are very much visible.

2.2.7.3 Studies Related to EFCC

Studies conducted on the role of EFCC have continued to present mixed findings on the commission's effectiveness in fighting public sector corruption (Inokoba & Ibegu, 2011). In spite of few laudable achievements said to have been witnessed by the commission in terms of the arrests and prosecutions of highly placed Nigerians found to be corrupt, there are a lot of flaws in the operations of EFCC (Azeez, 2011; Inokoba & Ibegu, 2011). Thus, the review will be incomplete without highlighting some of the challenges standing on the way of the commission. According to Inokoba & Ibegu, (2011); Obuah, (2010) and Ogbeidi, (2012), the successful accomplishment of EFCC's goal of bringing to justice all government public officials indicted of corruption is being hampered by the immunity clause. The issue of the immunity clause of subsection 308(1-2) of the 1999 Nigerian Constitution prevent the arrest vis-à-vis the prosecution of some political leaders such as the state governors and their deputies and the president with his vice while in office.

Another challenge with the EFCC worth considering is the multiple problems in the legal processes. Delays in the prosecution procedures often lead to frustration and eventually a waste of resources (Obuah, 2010a). Thirdly, the challenge faced by EFCC which is attributable to high costs of investigation and the subsequent prosecution due to the nature of the increased cyber financial crimes. Lastly, Obuah (2010) notes the inadequacy of the enabling law to adequately prosecute and investigate corruption. Hence, there is need for a more robust legal framework that will facilitate the prosecution and the subsequent conviction of all corrupt practices' cases.

Furthermore, there were many criticisms on the performance and modus operandi of EFCC. For example according to Inokoba & Ibegu (2011), the major criticism to EFCC was that its operation was at sometimes hijacked by the presidency to unsettle political opponents or those no longer in good terms with the power that be. For example, the governors of Plateau and Bayelsa states in the persons of Joshua Dariye and D.S.P Alamieseigha were forcefully and corruptly removed from the office under the due influence of the presidency with the active connivance of EFCC.

Funny enough, through pressure and intimidation of the state house of assembly members of Plateau state, Governor Dariye was unjustifiably removed from office. As observed by Inokoba & Ibegu (2011), six out of the twenty-six members of the Plateau state House of Assembly impeached the governor. Obviously, this was a complete negation of the rule of law and the constitutional provisions both of which require at least the two-third of the members to execute the process.

Similarly, due process was not adhered to during the impeachment procedure of D.S.P. Alamieseigha. EFCC was seen to have manipulated the entire impeachment process such that the commission resorted to pressuring and intimidating the state's House of Assembly members to forcefully impeach the speaker and his deputy (Inokoba & Ibegu, 2011). These two were seen as staunch loyalists of the governor and their impeachment would subsequently pave way for the governor's impeachment. Worse of all, EFCC went to the extent of freezing the account of the state, just to get the state assembly members impeach their governor (Inokoba & Ibegu, 2011)

2.2.7.4 EFCC and Corruption

According to Obuah (2010), EFCC being a legal prosecuting and investigating body saddled with the responsibilities of fighting corruption, it has severally demanded Nigerians to provide any useful information about government officials and other public officials suspected of corruption. This, of course, will essentially facilitate the process of investigation. Its famous “operation redemption” sang very well among Nigerians. The commission had been over the years involved in a number of corruption investigation processes, arrests, detentions leading to indictments, returning of assets and confiscating of money stolen and possibly imprisonments (Azeez, 2011; EFCC, 2013b; Obuah, 2010a).

Notable corruption cases and convictions have been reported to have been secured by EFCC (Eddy & Akpan, 2008; Sadiq & Abdullahi, 2013). Many have been influential individuals and groups whom were hitherto considered untouchable elements in the society (EFCC, 2013b). Some of these influential cases of public corruption attended to by EFCC include; one time serving Vice President, senators of the Federal Republic of Nigeria, members Federal House of Representatives, Former Inspector General of Police and both former and serving governors. According to EFCC (2013) and Azeez (2011), the commission was able to arrest and secure the conviction of many Nigerians regardless of their position in the society. Thus, EFCC has been in the vanguard of the fight against corruption particularly within the realm of the public-sector service since its inception.

2.3 The Concept of Forensic Accounting

Forensic accounting is relatively new development in the fields of accounting and auditing (Digabriele, 2009). It has emerged to address the inconsistencies and weaknesses of the traditional accounting methods (Gbegi & Okoye, 2013; Hendi, 2013; Imoniana, Antunes, & Formigoni, 2013; Olajide, 2014; Rezaee et al., 1992) in properly addressing the problem of fraud/corruption. Obviously, the wave of corporate financial scandals which permeated the entire globe in recent time has created some sort of mixed feelings on the efficacy of the control mechanisms being put in place by organizations (Kranacher, Morris, Pearson, & Riley, 2008). Forensic accounting therefore represents a rapidly growing aspect of accounting practice which presents an interesting career opportunity (Heitger & Heitger, 2008).

The literature has identified the factors that contributed to the rapid growth of the field of forensic accounting within the accounting profession to include the increasing wave of corrupt and fraudulent practices worldwide and the ever emerging litigious business world (Heitger & Heitger, 2008; Rezaee & Burton, 1997; Rezaee et al., 1992). The many corporate financial scandals that rocked the many part of the world have generated more concerns on the activities of forensic accounting practices. A broad look into the coverage of the domain of forensic accounting practices would include areas such as fraud prevention and detection, litigation services, expert witnessing in courts and investigating engagements. Forensic accounting services can be used within both the public sector services as well as the private sectors (Rezaee et al., 1992). Auditing of alleged fraudulent and corrupt cases entails systematic efforts on prevention, detection and investigation of fraudulent and corrupt cases (Hendi, 2013). Prevention strategies are to be designed in order to reduce the possibility of fraud

occurring through blocking the opportunities to all fraudulent practices. Detection covers the identification and recognition of the symptoms of fraud otherwise known as the red flags (Albrecht, Albrecht, Albrecht, & Zimbelman, 2012).

Despite an organization's efforts and commitment to prevent fraud under many circumstances, fraud and corruption perpetrators manage their way to committing financial crimes and therefore calling for fraud investigations (Hendi, 2013). Investigation of corruption and fraud therefore entails uncovering the truth through determining if the signs of fraud identified or detected actually stand for fraud/corrupt practices or they are ordinarily unintentional errors or merely just other phenomena (Albrecht et al., 2012). The litigation support services cover range of services involving participation in legal actions using financial information to critically analyse the presence of possible wrongdoing or not. The process seeks to determine the relevance, accuracy and adequacy of the financial information to be prepared for the legal actions (Heitger & Heitger, 2008; Rezaee & Burton, 1997) and the procedure necessary for the evaluation and presentation of the information (Rezaee & Burton, 1997).

However, a substantial aspect of the forensic accounting undertaking culminates in functioning in the expert witnessing capacity. As expert witnesses forensic accountants assist in testifying and providing useful financial information relevant in determining the extent of damages and financial liabilities without which judges might not accurately reach a valid decision (Heitger & Heitger, 2008; Rezaee et al., 1992). Thus, forensic accounting provides a sort of an exciting as well as challenging job by

allowing accountants to demonstrate in an innovative, creative and imaginative manner their skills and abilities.

Considering their role in fraud auditing and litigation services, forensic accountants function as financial detectives. Interestingly, in serving as expert witnesses, their task is not only limited to investigation of financial wrongdoings but the presentation and defending of their opinions in court (Rezaee et al., 1992).

As a new field of endeavour within the accounting and auditing profession, forensic accounting has continued to gain attention from both academic and practical perspectives (Digabriele, 2009; Rezaee et al., 1992). Forensic accounting scholars observe that essentially, the field of forensic accounting from its inception is being motivated by two types of literature, the academics' and the practitioners' (Heitger & Heitger, 2008). The perspective from the academic stream's interests mostly cover the forensic accounting curriculum development and course contents as well as identification and recommendation (Young, 2008). The essence is to adequately prepare students for future practice as successful forensic accountants in practice (Heitger & Heitger, 2008). The pedagogy of teaching forensic accounting often encompasses case study instruction, use of guest speakers from professional practices, role playing experiences, students and academic industry based internships, developing communication skills through students interaction and presentation of evidence all focusing towards adequately preparing students with the requisite experiences in the field of forensic accounting (Italia, 2012). Whereas, the practitioners' perspective, suggests the knowledge, mind-set and the skills that forensic accountants require in practice.

Forensic accounting is therefore seen as the integration of accounting, auditing and investigating skills into the legal context (Bhasin, 2013; Bologna & Lindquist, 1987; Carpenter et al., 2011; Chakrabarti, 2014; Gbegi & Okoye, 2013; Nekede & Oko, 2013; Andy, & Owolabi, 2013; Singleton & Singleton, 2010). Forensic accounting employs accounting and auditing as well as legal procedures, principles concepts, standards, techniques and theories as its tools of operations (Rezaee et al., 1992). Thus, forensic accountants' job involves the preparation, compilation and investigation of the financial information to give support to legal issues rather than focusing on the diverse users of the financial information. Forensic accounting can be both exciting and challenging which allows accountants to perform their job by exercising the much needed innovative skills, creative strength and the imaginative power (Rezaee & Burton, 1997; Rezaee et al., 1992).

The term forensic according to the Webster's Dictionary as cited in Rezaee et al.(1992), means belonging to, used in or suitable to courts of judicature or to public discussion and debate. Thus, when the two words are put together, i.e. forensic and accounting they produce accounting relevant for legal purposes.

Interestingly, forensic accounting is a specialized form of audit and investigative skills and knowledge for the prevention and detection of fraud. Singleton and singleton (2010) posit that forensic accounting has to do with the comprehensive fraud investigation consisting of preventing frauds and analysing antifraud control, the audit of accounting records in search of evidence of fraud and fraud audit.

Needless to say, the advent of forensic accounting has provided a sort of comfort to the accounting profession in the area of fraud prevention and detection. Accounting literature has documented a number of researches/studies on the efficacy of forensic accounting for fraud control. For example, Popoola (2014) found that forensic accounting competency is associated with fraud risk assessment. Forensic accounting is perceived the most effective mechanism for fraud control (Effiong, 2013) but currently the least used and also positively related to the prevention and detection of fraud (Mathusamy,2011, Bhasin,2013; Lawrence 2010 and Dada *et al*, 2013). Additionally, there are those that canvass for the need in having more forensic accountants or at least integrating the skills of external auditors with the forensic accounting techniques. To this end , Hendi (2013) strongly calls for the production of more forensic accountants through education whereas Bhasin (2013) suggests the need for developing forensic accounting skills which is to be incorporated in both the academics and in practice.

2.3.1 Corruption and Forensic Accounting

There is a near consensus globally that fraud and corruption are evil and both concepts are universal (Hendi, 2013), and thus they have no boundary (Ilter, 2014). According to the Association of Certified Fraud Examiners (ACFE) (2009) and within the forensic accounting literature (Taylor, 2011; Singleton & Singleton, 2010) corruption is one of the three components of fraud. Therefore in discussing fraud, corruption may be encompassed. Gottschalk (2010) studied the classifications of financial crimes according to the literature. According to the finding of the study, four categories of financial crimes in the form of fraud, corruption, theft and manipulation of resources are discernible from the literature. Thus, corruption is hereby considered alongside

with fraud in the categorization of financial crimes. Furthermore, financial crime is observed to be a form of crime on property covering an illegal conversion of one's property into the possession of another (Filstad & Gottschalk, 2012; Gottschalk, 2010a, 2010b). Thus, white-crime, financial-crime and fraud are often used interchangeably (Filstad & Gottschalk, 2012; Gottschalk, 2014) which may equally encompass corruption in the classification. Corruption is such a complex and very dynamic phenomenon (Hendi, 2013) such that both its analysis and understanding require a very thorough and careful investigation.

The literature has identified three elements as responsible for fraud which include corruption (Enofe, Okpako, & Atube, 2013) and these are collectively referred to as fraud triangle. According to Free (2015) the fraud triangle has been the dominant framework in the literature offering explanation of the occurrences of fraud. It is so much embedded in standard forensic accounting texts and professional bodies' instruction handbooks across the globe. Emanating from the works of Cressey (1950, 1953) these three elements are motivation, opportunity and rationalization (Enofe et al, 2013; Ramamoorti, 2008). According to Efiog (2012b); Enofe et al (2013); Malgwi (2004); Nekede and Oko (2013); and Olajide (2014), the motivation to fraud has to do with the pressure or incentive on the part of the perpetrator to commit fraud. Obviously, bad habits such as drinking and gambling as well as pressure on the job or outside often motivate the committing of fraud.

Furthermore, financial pressure or difficulty often pushes an individual to committing fraud (Free, 2015). Similarly, opportunity to fraud occurs when there are no controls or the existence of weak control mechanisms in organization or those controls are not

functioning as intended (Free, 2015). Enofe et al. (2013) posits that opportunity in most instances pertains to the position of influence occupied by the fraudster thereby easing the way to committing fraud. Lastly, rationalization entails the attitudinal disposition of individuals leading to compromising one's ethical and moral standards thereby seeing the justification in the act being committed (Free, 2015). The fraud perpetrator tries to rationalize the act by finding excuses or explanation first to convince himself/herself on why he/she commits such act.

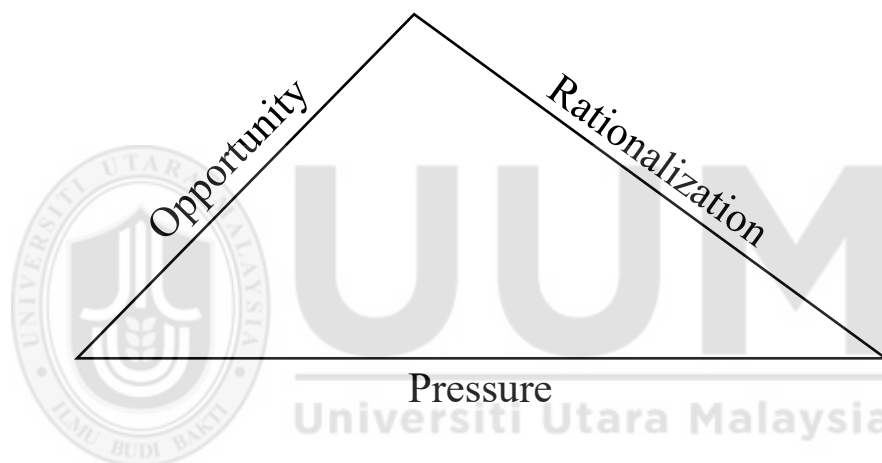


Figure 2. 1
Fraud Triangle
Source: Albrecht et al, 2012

Fraud triangle has had the widest coverage in the literature as the basic framework offering valid explanations for the occurrences of fraud (Albrecht et al., 2012; Free, 2015). However, the fraud triangle has been attacked on so many fronts for its oversimplification among other factors advanced for the criticisms. It is therefore considered as individual centred (Free, 2015) or more specifically fraud perpetrator's centric (Mailley, 2015) which is premised towards the explanation of the perpetrator's disposition in explaining the fraud. Others simply consider the three elements of the fraud triangle as insufficient for the explanation of fraud.

Arguably, scholars believe more needs to be explored as the causes of fraud extend beyond perpetrators' incidences. Wolfe and Hermanson (2004) incorporate additional dimension into the fraud triangle and thereby changing it to what is now referred to the fraud diamond with the addition of capability into the existing three causes of fraud. Accordingly, capability as argued by Wolfe and Hermanson (2004), entails possession of certain personal attributes on the part of fraud perpetrator which includes intellectual capacity, position, resilience to stress and guilt, confidence and ego, ability to lie convincingly and use coercive power (Free, 2015; Mailley, 2015; Wolfe & Hermanson, 2004).

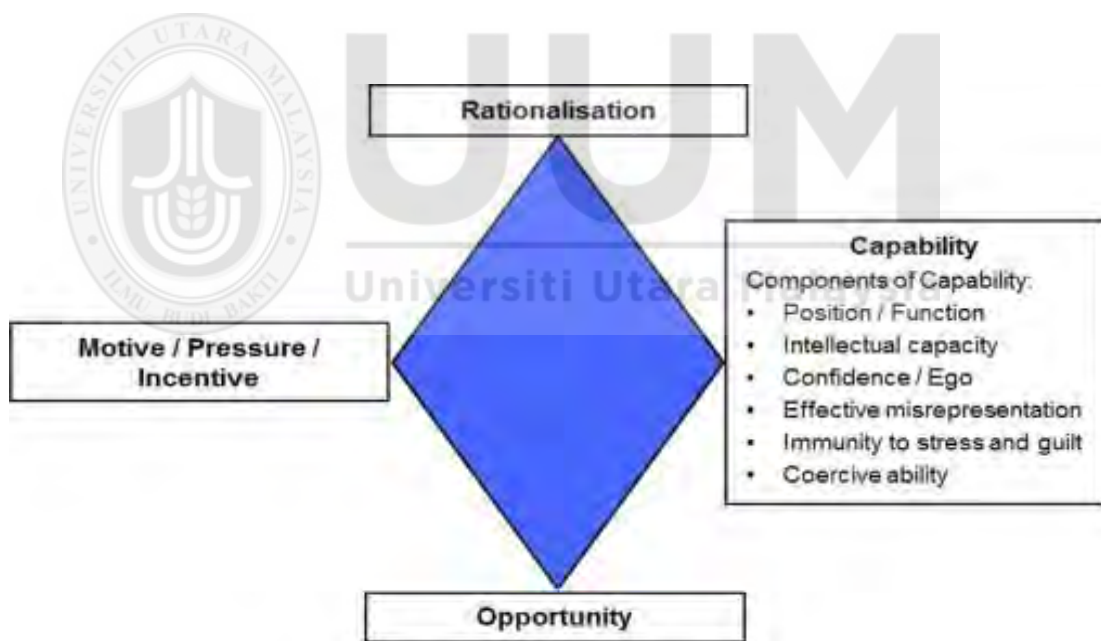


Figure 2. 2
Fraud Diamond
 Source: Wolfe & Hermanson, 2004

Fraud capability in the first instance relates to individual's position in an organization which invariably provides the creative ability to properly exploit fraud opportunities. Additionally, job performance familiarity creates a veritable avenue to committing fraud. Secondly, the level of one's smartness or rather the intellectual capacity or

knowledge leads to exploiting the weaknesses in the internal control system and other opportunities to fraud. The third aspect of capability relates to the level of confidence and ego. Oftentimes, the person weighs the act against its consequence and ultimately conclude it is worth undertaken (Wolfe & Hermanson, 2004), hence low risk, high benefit .

Fourthly, a potential fraudster has the tendency of coercing others in order to conceal or commit fraud. Through employing persuasive approach, the fraudster may succeed in convincing others into getting involved in fraud or looking the other way simply. At times he/she may resort into bullying subordinates to get his/her orders carried. Another impeccable capability attribute of a successful fraudster is lying in a very effective and consistent manner in order to avoid being detected. Lastly, is the ability to deal with stress as both the commission and the management of fraud may span over a long period.

2.3.2 Previous Studies on Forensic Accounting

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.

2.2.3.1 Forensic Accounting in Practice

Within the practice, Bressler (2011) studied the role of Accounting Information System (AIS) in forensic accounting investigation. Using qualitative method of inquiry, the study elaborated on the AIS procedures of investigation which are to be followed for successful forensic accounting financial crimes investigation. Forensic accountants testify in courts as expert witnesses and in the process AIS tools are needed for the transformation of financial investigation into forensic accounting investigation. However, this study did not elaborate on how the process of forensic accounting investigation leading to expert witness in court. Therefore, the current study intends to examine the entire process of forensic accounting investigation.

From the legal perspective Dong (2011) studied the functions of legal procedures in forensic accounting in order to provide a basis for a joint development in the areas of accounting and law within the Chinese characteristics. The study revealed that forensic accounting is premised within the socio-professional activities comprising mostly of

accounting and law with special values and functions. Curtis (2008) demonstrated the requirement for the inclusion of criminology aspects and the law, the regulatory and legal framework as well as ethics in the forensic accounting curriculum. The study further described how through illustrated guide the implementation of such topics in the curriculum.

Bierstaker, Brody, and Pacini (2006) in their study examining the accountants' perception on the fraud detection and prevention methods used found forensic accounting among the methods not commonly used. In a survey administered on 86 accountants and fraud examiners, found that even though less frequently used, forensic accounting has the highest mean effectiveness in fraud prevention and detection as compared to other methods. Similarly, Efiog (2013) explored the literature using survey instrument how forensic accounting education and practice can contribute to prevention and detection of fraud in Nigeria. The study found that forensic accounting is the most perceived effective mechanism for fraud control and also the least used technique in fighting fraudulent practices. Therefore, this study is an attempt to fill in the gap by studying forensic accounting investigation of public sector corruption.

Bhasin (2013) uncovered that forensic accounting can impact positively on the corporate governance practices in organizations. Hence, forensic accountants are identified as making significant and positive contributions in the areas of corporate governance and fraud prevention, detection and prevention. Muthusamy (2011) investigated the determinants of the behavioural intention for using forensic accounting services in fraud prevention and detection by large companies in Malaysia. Using multi-phased mixed method, the research administered 305 questionnaires on

some selected chief financial officers and conducted structured interview in obtaining the requisite data. The study uncovered significantly, the positive impact of attitude, ethical organizational climate, perceived severity of fraud, stakeholder pressure as well as the negative impact on financial cost on the behavioural intention of using forensic accounting techniques by Malaysian firms. Enofe et al (2013) examined the role of forensic accounting in fraud detection on the Nigerian firms employing quantitative survey design with the use of questionnaire administered on 15 firms in Edo state of Nigeria. The study revealed the application of forensic accounting techniques on firms positively affect fraudulent practices.

However, the study was restricted to few selected firms in just a one state out of the 36 states in Nigeria. Majority of all these studies conducted in the field of forensic accounting concentrate in the private sector organizations. Similarly, these studies tend to focus on the prevention and detection aspects of forensic accounting, thus ignoring the investigation and prosecution aspects. Thus, the current study fills that gap in the literature by bringing in the investigation aspects into focus.

Further to this, there are still other studies that investigated the topics within the forensic accounting literature and research methodologies that are given more attention and those that are infrequently being researched. For example DiGabriele and Huber, (2015) identified the topics of forensic accounting that experienced little or even no attention within the forensic accounting literature. The study based on descriptive research method, therefore analysed and classified a total of 366 papers in accordance to the title, keywords and/or abstracts published in the forensic accounting literature between 2000 and 2014. The findings revealed that frauds and quantitative research

methods represent the largest share of all the topics and research methods that were published in the forensic accounting journals. Impliedly, the absence of diversification in the research topics as well as methods in forensic accounting may obviously limit the overall contribution of the research in forensic accounting. Therefore, moving away from the topics frequently studied in the literature to topics rarely being studied is worthwhile endeavour to be undertaken. As such, the current study fills that void in the literature to study the under researched topic of investigation techniques within the forensic accounting literature.

Forensic accounting is a discipline that strongly rooted on fields of study such as accounting, auditing, law, economics, finance, sociology, psychology and criminology. This obviously, requires outright diversification of topics to be researched on so as to cover the broad spectrum of the diversity of forensic accounting. Equally, qualitative methods abound within the social science arena and research in forensic accounting should utilize any of the qualitative research techniques. Hence, the attempt of this study to focus on the qualitative methodology is a great contribution in the literature.

Further to this, Free (2015) reviewed some frameworks in published fraud researches popularly employed in examining fraud in the areas of auditing and forensic accounting. The findings of the study revealed three issues relating to fraud in the literature are under researched and yet another gap existing which provides an avenue for future research. These issues according to Free (2015) include, fraudulent behavior rationalization by offenders, nature of fraud collusion, attempts in promoting whistle-blowing through regulations. Impliedly, even the topic or concept of fraud that gained

wider coverage in forensic accounting literature (DiGabriele & Huber, 2015) much needs to be explored.

In addition to looking at the topics and methods studied in forensic accounting literature, still there are some studies that look at forensic accounting methodologies into the foreseeable future. Louwers (2015) explored the origin of forensic accounting crime-related methodologies in the United States and through descriptive analysis the study explained the evolution of the early methods into technological tools. The finding of the study revealed new forensic accounting crime-related techniques and tools which will expectedly grow in use in the foreseeable future, even though currently in limited usage.

Van Akkeren, Buckby, and MacKenzie (2013) studied the latest trends in forensic accounting literature in Australia through examination of how accounting firms that are providing forensic services meet up with the expectation of the users of such services. The aim is to provide the necessary inputs for curriculum development which is intended to prepare the future graduates with the basic knowledge and skills of forensic accounting to satisfy industry expectation. The study employed exploratory qualitative methodology in the form of semi-structured interviews to obtain the primary data collected from 32 interviews conducted. The study revealed deficiencies found in the skill sets of forensic accounting particularly in the area of written and oral communication. Thus, the findings suggested the broad and complex nature of forensic accounting services. Therefore, studying everything together would limit the contribution to knowledge. Hence, this study concentrates on the investigation aspect of forensic accounting.

The study has contributed to the body of international forensic accounting literature by identifying the personal and work-based attributes required by professional accountants presented in a posited model (Van Akkeren et al., 2013). In addition to personal attributes forensic accountants require strong work-oriented skills which include written and oral communication skills, technology based and analytical skill as well as sound accounting knowledge and qualification which equally should form part of the curriculum of both the under-graduate and the post-graduate degrees in forensic accounting programme.

2.4 The Relationship between Forensic Accounting and Corruption

There is paucity of studies in the forensic accounting literature depicting the relationship between forensic accounting and corruption. Majority of the body of literature available cover the various aspects of fraud and particularly fraud prevention and detection. Having originated in the developed world and given more prominence especially at the wake of corporate scandals that rocked many giant corporations, the focus of forensic accounting is mostly on fraud (Bressler, 2011; Heitger & Heitger, 2008; Imoniana et al., 2013; Kennett, Downs, & Durler, 2011; Mitric et al., 2012; Pearson & Singleton, 2008; Rezaee & Burton, 1997; Rezaee et al., 1992; Singleton & Singleton, 2010).

Thus, the term fraud is more favoured and general, and within the forensic accounting literature corruption is one of the three components of fraud (Albrecht et al, 2012; Taylor, 2011; Singleton & Singleton, 2010). Others use fraud in denoting abuse of office within the private sector practices while corruption to indicate the abuse of

entrusted authority within the public-sector services. Still many others used the two terms interchangeably (Modugu & Anyaduba, 2013).

The few studies covering the relationship between forensic accounting and corruption have been conducted within the developing countries. Obviously, this may not be unconnected with the corruption issues bedeviling the developing nations particularly the public sector service (see Agbibo, 2012; Asongu, 2013; Imoniana et al., 2013; Nye, 1967; Otusanya, 2011; Yeboah-assiamah et al., 2014 for example) on the pervasiveness of corruption in the developing world. For example Alabdullah, Alfadhl, Yahya, and Rabi (2013) studied the role of forensic accounting in the reduction of financial corruption in Iraq. Using correlational research design and data were collected from questionnaire administration and oral interview. The findings from the study indicated significant positive relationship between forensic accounting and financial corruption reduction. The study only examined the perception of the respondents on the effectiveness of forensic accounting on corruption reduction. Thus, it did not state whether forensic accounting is applied and what are the processes of the application.

However, the study noted poor perception on the part of the respondents on the various forensic accounting methods. Similarly, Olajide (2014) studied the necessity for the application of forensic accounting techniques for the investigation and detection of cases of endemic corruption in Nigeria. Using survey instrument administered on the respondents, the study examined the relationship between the dependent variable (corruption reduction) and the independent variable (forensic accounting techniques represented through fraud prevention, embezzlement prevention and bribery

prevention). Similarly, the study did not reveal the process of the forensic accounting investigation.

The findings emanated from the study indicated the explanatory low power of independent variables (fraud prevention, embezzlement prevention and bribery prevention) over the dependent variable (corruption prevention). However, the need for proper application of forensic accounting tools for the investigation and detection of corruption cases in Nigeria was established from the study. Equally, application of forensic accounting would ensure speedy court procedures and the timely bringing of the corrupt officers to justice as well as properly assisting the courts on accurate decisions. Therefore, the need to understand the process calls for the present study.

2.4.1 Ineffectiveness of Courts

Earlier, Okogbule (2006) has found the ineffectiveness of the Nigerian courts and the entire legal system as well as other statutory enactments in addressing problem of corruption in the country. Hence, the establishments of the Independent Corrupt Practices Commission (ICPC) and the Economic and Financial Crimes Commission (EFCC) Acts of 2000 and 2004 respectively were milestone efforts in combating the menace of corruption in Nigeria. Olajide (2014) revealed that at the time of the study, there was no forensic accounting unit established by EFCC. Therefore, the Nigeria's anti-corruption body, the Economic and Financial Crimes Commission was recommended to set up a forensic accounting unit in order to effectively address the corruption issues in Nigeria.

However, pre understanding interview conducted with the head of digital forensics of EFCC for the purpose of current study and review of the annual reports of EFCC have indicated that the commission has now established a forensic accounting unit (pre study interview, 2015). Similarly, Dada, Owolabi, and Okwu (2013) studied the role of forensic accounting in curbing corrupt and fraudulent practices within the Nigerian context through questionnaire administration and oral interview means of data collection. The study found significant and positive relationship between the reduction of corrupt and fraudulent practices and the forensic accounting fraud prevention, detection and investigation. The study by Dada et al, (2013) therefore like Olajide (2014), recommended the setting up of forensic accounting section by EFCC for effective prosecution of financial criminals in Nigeria. Now that forensic accounting unit has been established in EFCC (pre study interview, 2015), it is very imperative to determine and understand how it is being implemented in addressing the incessant problem of corruption in the country. As observed by many researchers forensic accounting would provide a very veritable means for mitigating financial crimes in Nigeria (Adegbe & Fakile, 2012).

2.4.2 Forensic Accounting Studies and Public-Sector Corruption

Omar et al (2013) examined the relevance of forensic accounting to public service sector. The study conducted structured interview and 50 questionnaires administered in the Klang Valley on three government agencies. The aim was to investigate the level of awareness of administrators of government agencies on their knowledge of the functions of forensic accounting on one hand. On the other hand, is the determination of the relevance of the implementation of forensic accounting on the public-sector service. The outcome of the investigation revealed that the administrators of

government agencies are aware of the functions of forensic accounting within the public sector service and equally believe that its introduction would combat corruption and other financial crimes. Alabdullah et al. (2013) studied the role of forensic accounting in the reduction of financial corruption in Iraq. Using correlational research design and data were collected from questionnaire administration and oral interview. The findings from the study indicated significant positive relationship between forensic accounting and financial corruption reduction.

The commonalities of all these studies therefore is the identification of forensic accounting as having direct relationship and direct impact on combating the menace of corruption. However, what is still lacking in the literature is empirical studies testing the application of forensic accounting techniques in addressing the growing and continuing effects of corruption particularly in the developing economies.

Furthermore, many other studies simply consider the general concept of fraud instead of corruption in examining the application of forensic accounting to public sector practices. A large body of the forensic accounting literature has revealed studies on the various aspects of frauds and particularly fraud prevention and detection (see Bhasin, 2013; Bierstaker et al., 2006; Carpenter et al., 2011; Cooper, Dacin, & Palmer, 2013; Gbegi & Okoye, 2013; Imoniana et al., 2013; Koh et al., 2009; Kranacher et al., 2008; Mitric et al., 2012; Modugu & Anyaduba, 2013; Muthusamy, 2011; 2013; Olajide, 2014; Pearson & Singleton, 2008 foreexample). More recently DiGabriele and Huber (2015) have identified fraud as the topic in forensic accounting that gained much coverage in research within the forensic accounting literature, although the study did

not specify the aspects of fraud that enjoy such coverage and those that are under studied.

2.4.3 Identification of Gap

The forgoing sections from the literature review particularly on the review of the previous studies on corruption and forensic accounting have revealed gaps existing in the literature. Majority of the studies conducted in the field of forensic accounting tend to focus on the areas of fraud prevention and detection and particularly within the private sector, yet ignoring the other vital areas of fraud investigation and prosecution (see Gbegi & Okoye, 2013; Ghazali et al., 2014; Modugu & Anyaduba, 2013 for example). Thus, focusing on investigation technique is a gap in the literature that is worth exploring. More so, the application of forensic accounting investigating technique in a public sector is another virgin area in the literature that needed to be studied.

Even then, these studies often tend to be from the quantitative (objective) inquiry (DiGabriele & Huber, 2015) focusing on measuring the perception of the respondents through survey on the impact of forensic accounting on fraud prevention and detection, or to establish an association or relationship between the two (Alabdullah et al., 2013; Asogwa, 2014; Efiog, 2012; Muthusamy, 2011; Njanike et al., 2009). Shifting grounds from this methodological tradition prevalent in the literature is also gap that has to be explored. From using quantitative methods to qualitative methodology, this study apparently fills the methodological gap in the literature.

Not only then, the complexity, subjective and secretive nature of the phenomenon (corruption) under study on one hand requires gaining the understanding of the participants' worldviews and experiences (Agbiboa, 2012; Hendi, 2013; King & Horrocks, 2010; Merriam, 2009). On the other hand, the particularity (Stake, 1995) of the Nigerian situation as well as the context bound (Yin, 1994) of the operations of EFCC requires a case study method within the qualitative research methodology. Thus, this provides the justification for the case study method for the appropriateness of this study.

2.5 Theoretical Justification

A theory is simply a form of a general principle or a set of concepts, assumptions or definitions explaining a phenomenon. Thus, certain aspects including making predictions and explaining appear to be the common features in defining theory (Imenda, 2014). The use of theory in research is significant in the sense it offers a guide for the entire research process. Hypotheses are often developed and consequently tested in line with the relevant theories guiding the study. Therefore, theory functions to inform the study's research design and also helps in assessing as well as refining the research objectives (Maxwell, 2005). Consequently, theory leads to developing relevant and realistic research questions and in selecting appropriate methods as well as identifying validity threats to the conclusions of the research.

In this study, having extensively reviewed the literature on corruption several theories have been advanced to explain the act from the perspective of an individual. The literature is replete with theories explaining corruption such as the public choice (rational choice) theory, cultural relativity, theory of two publics and the moralists'

perspectives. Others include ethical relativism, the revisionists' perspective and the public administration theories. However, these theories tend to align to the behavioural aspects of corruption from the individuals' perspectives as observed under the causes of corruption in 2.2.2 in the literature review section.

Similarly, the dominant framework widely used within the forensic accounting literature are the fraud triangle and the fraud diamond. Equally, these frameworks explain the committing of fraud or more specifically corruption from the behaviour of the individual. Collectively, these frameworks recognize certain individual elements as precursor to committing fraud as also seen under the review of literature of forensic accounting section.

Congruent with the focus of the present study which is forensic accounting and public sector corruption, mainstream accounting theories were explored as theoretical justification for this study. Accordingly, these are the agency theory, the stewardship theory and legitimacy theory. Even then, these theories do not seem to offer plausible explanation connecting the two components of the research phenomenon. The focus of the current research is on public sector corruption and forensic accounting and in bringing the two together, the study conceptualizes a model as presented in section 2.6. Through synthesis of views within the existing literature the study comes up with the conceptual framework as no single theory or concepts resident within the theories seem to offer plausible explanation for the association of the two.

2.5.1 Agency Theory

Agency theory seeks to explain a relationship subsisting between a principal and an agent. The principal as represented in the relationship by shareholders of public corporations who provide the capital while the agents represented by managers who manage the corporation on their behalf. Agency theory was developed by Jensen and Meckling (1976). Kulik (2005) notes that citation of the agency theory in ISI social science citation index stands at more than 3,000 times. According to Jensen and Meckling (1976), an agency relationship entails a contract in which the principal(s) engage(s) the agent(s) to carry out some tasks or services in their capacity including decision making delegation authority.

Particularly, agency theory implies that there exists in a public corporation a major problem regarding the interest of the shareholders (Kulik, 2005) as top managers may seem not to be concerned with maximizing the return on shareholder's investment (Jensen & Meckling, 1976). Naturally, different interests and goals exist among the diverse individuals in the agency relationship (Fontrodona & Sison, 2006). It therefore follows that if all the parties to the agreement are maximizers of utility, there is every indication that the agent may not carry out the responsibility to the principal's best interest. On the contrary, there is much temptation on the part of the agents to always maximize their benefits to the detriment of their principals (Fontrodona & Sison, 2006). Additionally, the agents get some forms of economic and legal obligations to the principal. The incompatibility in the principal and the agent interests in the agency relationship generates some costs which are referred in the literature as the agency costs (Fontrodona & Sison, 2006; Jensen & Meckling, 1976; Kulik, 2005; Shapiro, 2005). Regarding the corporate executives in organization, agency cost is always

imminent emanating from the divergence of their interest and that of the external shareholders (Jensen & Meckling, 1976). Thus, agency cost signifies some residual costs resulting from the inability in maximizing the wealth of the principal.

Agency theory is extensively used in the accounting literature to explain the relationship subsisting between two parties in which one of the parties acts on behalf of the other party. The agency cost emanating from the relationship as a result of the divergent interest between the principal and the agent accounts for the reasons why corruption takes place (Kulik, 2005; Shapiro, 2005). The agents in desperation to serve their interests at the expense of their principals' interest get involved in corrupt practices. Hence, the agency theory is extended to explain why corruption thrives particularly in a private organization (Kulik, 2005). Thus, there is wide coverage in the literature to explain corruption using the agency theory (Marquette & Peiffer, 2015). Shapiro, (2005) employed the agency theory in explaining the ENRON financial scandal, whereby the chief executive as the agent of the shareholders committed massive corruption.

Unlike the private organization where it is governed by the principal-agent relationship, the public sector is entirely different. Public sector service relates to arrangements where public servants are entrusted with the administration of the public affairs. Thus, the public servants function as the custodians or the stewards of the administration of the state whose interests aligned with that of the state. Therefore, the agency theory is inadequate for explaining public sector corruption hence not wholly relevant for this study. Still a section of authors in the literature have argued that many anti-corruption programmes have failed because they are premised on wrong theory

(the agency theory) (Marquette & Peiffer, 2015). Furthermore, the theory did not bring the concepts or rather the variables of the research phenomenon together. The present study is on forensic accounting investigation techniques and the public-sector corruption. It is more or less about the stewardship of the public servants as agent of the state or the public. Hence, the study relates the act of public sector corruption to the stewardship of public servant. The next section presents the stewardship theory, its relationship with public sector corruption and the current study.

2.5.2 Stewardship Theory

Stewardship theory offers an alternative explanation to the agency theory. It is therefore centred on the assumption that managers in organizations serve in the capacity of stewards instead of ordinary agents trying to maximize their self-interested economic benefits. Conversely, the stewards function to serve the interest of the principals as being considered aligned with their personal interest (Donaldson & Davis, 1991). Hence, the stewardship theory is seen as a new perspective in understanding the relationship between management and ownership of corporation (Van Slyke, 2007). Stewardship is therefore defined as the behaviour and attitudes that place a long term best interest of a group, ahead of personal goal and an individual's self-interest (Hung, 1998).

Whereas the agency theory accounts for the divergence of goal between the agent and the principal, the stewardship theory assumes goal convergence (Van Slyke, 2007). Thus the relationship is modified from being principal-agent relationship to principal-steward relationship (Pastoriza & Ariño, 2013).

The stressing of divergence of interest between the agents and the principal by the agency theory necessitated an additional theory to explain situations if these interests converge (Davis, Schoorman, & Donaldson, 1997; Muth & Donaldson, 1998). Thus, stewardship theory emerged as an attempt to define some relationship in accordance to some behavioural consideration (Davis et al., 1997). It therefore recognizes instances whereby managers are not influenced by personal interest but on the contrary, they see themselves as stewards of their principals. Accordingly, their goals is to be aligned with the interests of their principal (Davis et al., 1997; Donaldson & Davis, 1991).

True to it, the public servants are stewards of the state or the public whose interest should be aligned with that of the principal as suggested by the stewardship theory. Impliedly, the public servants act in conformity to the interests of their principals as enshrined in the stewardship theory. In this study the stewardship theory is further invoked to explain the convergence of the goals of the government and the anti-corruption agencies in the fight against corruption. The anti-corruption agencies like the other public servants are stewards of the government whose interests are seen to be aligned with that of the government. However, public sector corruption indicates deviation or rather divergence of interests between the stewards and the principal leading the stewards serving their personal interest. Even though, the stewardship theory may be invoked to explain the behaviour of the public officials' convergence with the public interest, public sector corruption implies the opposite. Thus, public sector corruption unlike the activities of the anti-corruption bodies is not wholly supported by the stewardship theory. Similarly, in consideration of the research phenomenon which is forensic accounting investigating techniques and public-sector

corruption, stewardship theory does not appear to integrate the two concepts. Hence, the irrelevance of the stewardship theory to the present study, leading to conceptualization of a unique model as depicted in 2.6.

2.5.3 Legitimacy Theory

The legitimacy theory is based on the notion that for corporations' continued successful operations, they must be seen acting within the limits of the acceptable behaviour (Donovan, 2002). According to Dowling and Pfeffer (1975), legitimacy theory is obtained from the conceptualization of the organizational legitimacy as status or condition existing when an organization's value system is in conformity to the value system of the society at large to which the organization belongs to. Thus, when there is a divergence either potential or actual in the two value systems, then the entity's legitimacy is threatened (Dowling & Pfeffer, 1975). Legitimacy theory further stipulates that the higher the likelihood of unwanted shifts from the societal perceptions of how organizations act, the higher the need on the part of the organizations to adjust the shifts in the societal perception (Donovan, 2002; Dowling & Pfeffer, 1975). Thus, to remain legitimate, organizations try in a number of ways to conform or even attempting altering societal perceptions, values or expectations for enhancing the legitimation process.

Extending the legitimacy theory to the public-sector service, invariably the focus on the public-sector institution as the entity seeking for legitimacy by operating within the bounds of societal expectations. Therefore, there is shift from the individual centric theories examining the relationship within the public sector as that of principal-agent or principal-steward (Donaldson & Davis, 1991; Jensen & Meckling, 1976). The idea

here is to see the public sector as a body whose continued successful operations depends on meeting up with the societal expectation as well as acting within the limits of socially accepted principles (Guthrie & Parker, 1989; Patten, 1992).

Relating this idea of the theory to the current research phenomenon, public sector corruption signifies acting outside the societal boundary and thus the sector losing its legitimacy. Deduced from the theory, public sector corruption is an illegitimate behaviour as it is a deviation from the societal expectation. However, in societies whereby certain practices and behaviours such as corruption is promoted and consequently recognized, the sector may adjust in line with the society's demands in order to attain its legitimacy (Donovan, 2002; Dowling & Pfeffer, 1975). This scenario is the situation particularly in the developing nation whereby corruption thrives because to some extent the society sanctions it (Agbibo, 2015; Ijewereme, 2015; Otusanya, 2011).

Even though, the legitimacy theory explains public sector corruption from the organizational perspective as against the individual centred explanation, the theory falls short of integrating the various components of the research phenomenon. As the study is on forensic accounting investigating techniques and the public-sector corruption, the theory appears to offer an explanation only on the second aspect of the phenomenon. Furthermore, public sector service unlike the public corporations as indicated by the theory, is not mandated by law to disclose its activities to the members of the public through annual financial reports. Hence, the non-wholly applicability of the theory to the present study. In view of this, the study conceptualizes a framework

to guide the entire research process from the existing views in the literature relating to the phenomenon as presented in the next section.

2.6 Conceptual Framework

A conceptual framework indicates an array of system of concepts, assumptions, expectations, beliefs as well as other relevant theories that informs and provides supporting structure for one's study (Maxwell, 2005). According to Miles and Huberman (1994) a conceptual framework is presented as a visual or written product which provides explanation either in a graphical or narrative form the central idea of a research and including the key factors, variables or concepts and the presumed relationships subsisting among them. Stake (1995) considers all research to require conceptual organization.

This involves ideas that express the required understanding as well as conceptual bridges to move from what is known and cognitive structures to guiding the data gathering as well as outlines in presenting the interpretations to others. Qualitative case study seeks for greater understanding of the case (Stake, 1995). Obviously, this is achieved by appreciating the uniqueness as well as the complexities of the case's embeddedness and contextual interactions (Stake, 1995). The present study is a qualitative case study focusing on the understanding of public sector corruption investigation using forensic accounting technique by Nigeria's Economic and Financial Crimes Commission (EFCC). As Stake (1995) puts it, in qualitative case study greater understanding of the case is sought so as to appreciate the uniqueness and complexity of its embeddedness and interaction with its context.

In order to set up the conceptual framework of this study, corruption is operationalized to mean abusing public office trust for achieving personal or other gains or benefits. Accordingly, four corruption types are adopted from Albrecht, Albrecht, Albrecht, & Zimbelman, (2012) and Otusanya (2011) classification of corruption to stand as the proxies for the public sector corruption. Accordingly, public sector corruption is classified to include: (1) Bribery (2) Conflict of interest (3) Economic extortion (4) Illegal gratuity.

Bribery involves the offering, giving, receiving, or soliciting of anything of value to influence an official act (Albrecht et al., 2012) and it often stands as a proxy for corruption (Ariyabuddhiphongs & Hongladarom, 2014; Lui, 1985). Bribery is seen as the commonest type of corruption (Otusanya, 2011) and it refers to the act of offering and receiving using an extra legal means to influence the performance or otherwise of a constituted responsibility. Conflict of interest occurs when an entrusted officeholder has an undisclosed economic or personal interest in the discharge of his/her official engagement which adversely affects the official conduct. Extortion implies the use of threat by a holder of an entrusted authority whether public or private to get other individual persons or organizations the permission of services or benefits in which they are legally entitled (Ghatak & Iyengar, 2014). Illegal gratuity signifies any relationship in which an entrusted official person offers, gives, receives, or solicits something of value for, or because of, an official act or business decision without the knowledge or consent of the principal (Albrecht et al, 2012).

On the other hand, the forensic accounting investigation techniques used in this study was based on the evidence to be produced. Albrecht et al. (2012) identified four types

of evidence that can be accumulated in forensic accounting investigations and each using variant investigation techniques. Albrecht et al's (2012) model of forensic accounting investigation techniques is relevant to the present study because the model has integrated the investigation techniques with the types of evidence required. Much of forensic of forensic accounting engagement culminate in producing experts witness in court (Digabriele, 2009; Hendi, 2013; Rezaee et al., 1992). Thus, integrating the investigation techniques with the evidence required in establishing cases against corruption will enhance the effectiveness of forensic accounting. More so, EFCC's functions involve the prosecution of public corrupt officers at courts of law. Even though, the model is presented for fraud investigation, it can still be applicable to corruption investigation. Within the forensic accounting literature, corruption is one of the three components of fraud (Albrecht et al., 2012; Taylor, 2011; Singleton & Singleton, 2010). Thus, the model is employed for each of the three components of fraud of which corruption is prominent (Albrecht et al., 2012).

Testimonial evidence is obtained from individuals and employ interviewing, interrogation and honesty tests as the investigation methods. Documentary evidence is obtained from papers, computers as well as other printed or written sources. The methods here include document examination, data mining, public record searches, audits, computer searches, net worth calculation and financial statement analysis. Next is the physical evidence in the form of finger prints, tire marks, weapons, stolen property and identification number. Forensic accounting analysis by experts is the technique used for the investigation to obtain physical evidence. The last is personal observation evidences which are normally sensed and the methods used involves invigilation, surveillance and covert operations.

Taking a stance from symbolic interactionism's perspective, this study sees the complex and subjective nature of corruption to be best approached by understanding how the research participants make sense of their experiences and the manner they construct their worldview (Creswell, 2013; Merriam, 2009; Yin, 2011). Therefore, the current study seeks to understand public sector corruption using forensic accounting investigation techniques from the perspective of EFCC. Figure 2.3 depicts the framework for this study.

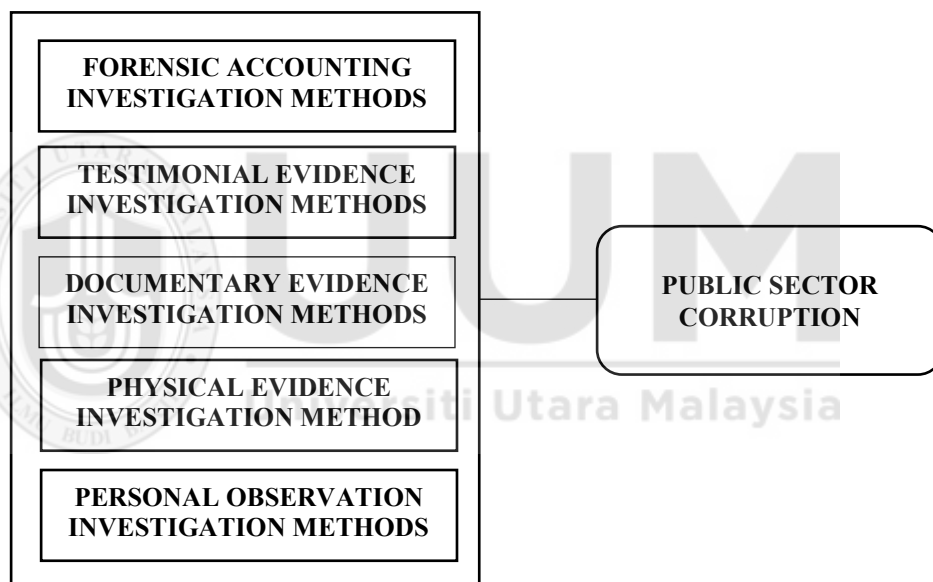


Figure 2.3
Conceptual Framework

CHAPTER THREE

METHODOLOGY

3.1 Introduction

The present chapter states the research methodology of this study. The purpose is to describe the procedure of how the research questions raised in chapter one are answered. It therefore provides a link between the phenomenon under study (investigating public sector corruption using forensic accounting) and means of obtaining the requisite knowledge to explain the problem calling for the study. Thus, the nature of the research questions posed gives the basic impetus for the methodology to be employed in a research and justifiably for this study, the qualitative methodology of inquiry (see chapter one and the subsequent sections under this chapter).

Furthermore, the chapter is premised in such a way as to provide the overall coverage of how knowledge pertaining to the study (methodology) was employed in solving the research problem. At the outset is to provide the philosophical support for upholding the social constructionist paradigm to guide the conduct of the study. Other sections of relevance include strategies of data collection and analysis, the role of the researcher and the position of the research participants and generally the design of the study which include the sampling technique among the many other components of the methodology section.

3.2 The Philosophical Assumptions of the Study

Philosophy in research relates to certain beliefs or ideas that one is predisposed to while conducting research (Creswell, 2013) and these set of beliefs and ideas provide

the basis for the understanding of the nature of the type of research to be conducted (Merriam, 2009). Researchers get acquainted with these beliefs and ideas from their educational and academic background as well as other scholarly pursuits such as attendance of conferences, workshops and seminars. Other precursors to the internalization of the philosophical assumptions by researchers include reading from text books and journal articles (Creswell, 2013). Project or thesis supervisors and other advisors also contribute in shaping the philosophical assumptions of a researcher.

Therefore, a combination of all these factors have provided the basis for the philosophical justification guiding this research. The researcher like other qualitative researchers does not operate in vacuum, but is being moved in the direction of beliefs and ideas regarding these philosophical assumptions. As observed by Othman (2011), qualitative methodology paradigm is informed by some pattern of assumptions guiding the researcher's beliefs on the conduct of the research. Accordingly, the assumptions of ontology, epistemology, axiology, rhetoric and methodology philosophically directed this research. As this is the case of qualitative methodology and documented in the literature, philosophical assumptions set the tone for qualitative research and consequently shape the entire research process.

Bearing this in mind, this research addresses the research problem in consideration with the philosophical assumptions in line with the social constructionism paradigm. The assumption of ontology which relates to the nature of reality was examined in line with the issue of corruption and the forensic accounting investigation in setting the pace for the justification of the qualitative methodology. Flowing from the ontological assumption, the epistemology sets in whereby this research justifiably identifies from

the participants' knowledge how forensic accounting investigation can be used in fighting corruption by Nigeria's EFCC. Therefore, this signifies the subjective dimension of this study. Thus, the axiology assumption here implies this research to be value laden because the data was sourced from participants' experiences and understanding of the phenomenon under study. To allow keeping in tune with the rhetorical, the choice of language from the research questions, objectives to the overall report of the study reflects the qualitative methodology background. Finally, the methodological assumptions stipulated how knowledge was sourced from the participants to answer the research questions. The strategy adopted is a qualitative case study which seeks to study a contemporary phenomenon (corruption investigation using forensic accounting) within its real-life context (EFCC).

3.2.1 Ontological Assumptions

Ontology speaks of how reality is conceived in research or by the researcher. Thus the ontological assumption asks questions on the nature of reality as well as human beings' nature in the world (Denzin & Lincoln, 2011). Relevant to this research the nature of reality is subjective due to the phenomenon under study. Studying corruption will call for a subjective approach of the reality due to its complex, multifaceted and secretive nature. Corruption is such a complex and clandestine that can be very difficult to be explained in a single cause or explanation (Tanzi, 1998) as well as contextually bound phenomenon (Shehu, 2005). Thus, corruption is such a complex and very dynamic phenomenon (Hendi, 2013) such that both its analysis and understanding require a very thorough and careful investigation.

The subjective nature of reality as construed by this study aligns the study towards the symbolic interactionists' perspective. According to Blumer (1986), the symbolic interactionism stipulates that human beings' actions towards other things is dependent upon the meanings they attach to those things based on their social interactions. Included in such things is everything that can be noted by human beings in their world as other human beings, physical objects and institutions. Furthermore, these meanings that people create from their interactions with things are to be modified as they are handled through the process of interpretation (Blumer, 1986). The interpretation process is used by such persons when dealing with the things they encounter.

According to King and Horrocks (2010) understanding people's experiences in their context requires the generation of data infused with subjectivity to account for the multiple realities of the participants. Therefore, a single event may be subjected to multiple interpretations or realities based on the experiences, knowledge, understanding and worldview of the participants. Qualitative researchers come to the field with idea of addressing these subjective and multiple realities (Othman, 2011) and are prepared to report these multiple realities (Creswell, 2013). In like manner, the complex and universal nature of corruption and its investigation which is the phenomenon studied have made this study to be relevant for the qualitative methodology. Having multiple interpretations based on the experiences and understanding of the participants provides not only rich but a very thick and in depth description of the problem.

3.2.2 The Epistemological Assumption

Epistemology in research refers to the nature of knowledge (Merriam, 2009), that is the philosophical theory of knowledge (King & Horrocks, 2010). The most important

issue addressed by the epistemological assumption revolves around what is counted as knowledge and specifically gaining an understanding of what an individual as a researcher can know and what one wants to know. Therefore, epistemology asks questions such as how does one know the world and what is the nature of the relationship that exists between an inquirer and what is known (Othman, 2011). The subjective nature of reality (ontology) of this study entails gaining knowledge from the experiences and understandings of the participants.

In order to address the research questions developed in this study (understanding public sector corruption investigation using forensic accounting techniques), obtaining face to face knowledge and understanding of the research participants is essential. Hence, the first hand individual participants' views provided the subjective evidence required for gaining an in depth understanding of the phenomenon under study.

3.2.3 Axiological Assumption

The axiological assumption centres on ethical consideration in qualitative research. Ethics ask questions of how one will be a moral individual in the world (Denzin & Lincoln, 2011). Flowing from the epistemological stance of this study, values are expected to surface. As the study needs to interact with people value would not be detached. Researchers' values are apparent in social constructionism even though values are imminent in all forms of researches (Creswell, 2013).

As stated in Othman (2011), the interaction between the researcher and the respondents makes the research to be described as value laden which ultimately makes proper positioning of the researcher in the study. In this research undertaking, the researcher

admits that the study aimed at obtaining the subjective views of the participants from the EFCC on the use of forensic accounting techniques in investigating public sector corruption in Nigeria. Obviously, the subjective views of the participants, entails getting the participants' understandings, experiences and the meanings they attach to their world views pertaining to the issues of the research. The awareness of this value laden nature of a research allowed the researcher to be properly positioned in the research (Othman, 2011).

This study was prepared to report the values and biases of the information obtained from the field. Equally, the researcher also set out to actively position himself in the study by properly reporting his values and biases as in the case of the information obtained. Creswell (2013) notes that inquirers in qualitative research admit the value laden nature of their studies and report appropriately and thus properly positioning themselves in the study. In minimizing the implications of these values and biases, Othman (2011) suggested the use of reflexivity by the researcher as a technique for ensuring quality in qualitative research. Reflexivity allows researchers to come to the research with a questioning mind and the research-based selves. It involves interrogating oneself regarding how the research efforts shapes the paradoxes, contradictions and binaries of one's life (Denzin & Lincoln, 2011).

Not only that, but the identities characterizing the field, the discovery writing processes and the researcher's interaction with the participants are equally to be interrogated. Instances where reflexivity tool will be required may the use of diary for example for reporting specific responses (Othman, 2011). The researcher tracks down his values and biases as well as noting all information and reactions emanating from the

interaction with the participants (King & Horrocks, 2010). This study was properly poised to meeting up with this practice in order to ensure that the research was within its ethical and axiological bounds. The researcher at every point of the data collection and analysis ensured keeping track of the audit trail through memo writing.

3.2.4 The Rhetorical Assumption

The ontological, epistemological and axiological assumptions in this study calls for the usage of certain literary signposts as are discernible in this research. The use of words such as understanding, exploring, describing and gaining an insight or in depth knowledge echoing throughout the many sections of chapter one provides justification for the rhetorical assumptions of this study. Hence, the rhetorical assumption answers questions on the usage of the terms, concept and words to depict the qualitative methodology of the present research. According to Creswell (2013), and Othman (2011), rhetorical assumption indicate the choice of literary markers in a research.

3.2.5 Methodological Assumption

Methodology is a process in which the research design and the choice of particular research strategies or methods as well as their justification vis-à-vis the entire research project are evidently established. Hence, the methodological justification predisposes the researcher to move beyond ordinarily just mere preference or the intuitive appeal to oneself to choose a particular method or techniques of collecting and analysing the data (King & Horrocks, 2010). It therefore becomes the all imperative to justifiably premise the methodology of research within the philosophical position in order to properly situate the research process. Thus outlining the philosophical assumption of

the methodology employed in a research is a requirement that cannot be overlooked (King & Horrocks, 2010).

Taking all the components of philosophical assumptions (ontological, epistemological, axiological and rhetorical) into consideration appropriate research methodology is justified. The philosophical assumptions as well as the nature of the present research (in particular the research questions and the objectives of the study) justifiably tilt this study toward the qualitative methodological means of inquiry. Of worth noting for the justification of the choice of qualitative methodology is the nature of the research phenomenon. Corruption is such a complex and clandestine phenomenon such that every environment has its specific peculiarities regarding the menace (Agbibo, 2015; Agbibo, 2012; Asongu, 2013; Atelhe & Agada, 2014). This complex and secretive nature of the phenomenon requires the interpretations of the experiences and understandings of the research participants. Essentially, this adequately foregrounds this study towards the qualitative methodology.

Studies have been carried out searching for the remedy of corruption problem and ultimately identified forensic accounting for the reduction of financial crime in Nigeria (see Aribaba, 2013; Enofe et al., 2013; Gbegi & Okoye, 2013; Hendi, 2013; Olajide, 2014; Ritter, 2008 for example). However, many of these studies lack focus on exploring forensic accounting techniques for investigating public sector corruption using qualitative methodology. Thus, this study fill this gap (understand the process of using forensic accounting to investigating public sector corruption) to justify using qualitative methodology.

This study believes that rather than finding out the number of corruption investigations conducted by EFCC using forensic accounting, the study is interested in understanding the process of the investigation of corruption. Instead of focusing on the participants' perception on the effectiveness of forensic accounting investigation in fighting public sector corruption in Nigeria, this study explains the understanding and experiences of the participants how they construct their worlds, interpret their experiences and the meaning they attribute to their experience on the investigation of public sector corruption in Nigeria by EFCC using forensic accounting. By so doing, the study expected the entire process to be inductively postured, focusing on understanding and ultimately the end product of research producing rich and thick description (Merriam, 2009).

Furthermore, the researcher bears in mind that due to the emerging nature (and in particular, the subjectivity and social constructionist nature) of the qualitative inquiry, the research questions might change in the process to accommodate new and other emerging dimensions for the study. Since seeking for understanding (see chapter one) of the corruption investigation procedure using forensic accounting is what this research aspired to achieve, the researcher functioned as the primary tool for the collection and analysis of the data. Merriam (2009) notes that a basic feature of the qualitative research methodology is for the researcher's role as the main instrument in the process of collecting and analysing the data. This position of the researcher in this research as the primary instrument for collecting and analysing the data called for the suitability of the qualitative methodology as the justifiable paradigm for the research. In addition, the adaptability and the responsive disposition of the human element in the research would have the benefit of providing the ideal situation for the collection

and the analysis of the data. Further to this, the understanding can be expanded through both the verbal and non-verbal means (Merriam, 2009). Obviously, this may have the advantages of immediate processing of data and checking the accuracy of the interpretation with the participants. Direct interaction of people particularly through interviewing allows for sharing of experiences and gaining deeper understanding of issues. This is basically the thrust of qualitative research which this study adopted. However, a word of caution needs to be sounded here not to be taken on a simplistic and rather seemingly rational viewpoint. As indicated under the axiological assumption, human instrument is flawed on the basis of inherent shortcomings and biases.

Experiences and understanding are seldom perceived as straight forward (King & Horrocks, 2010; Merriam, 2009). Thus participants involving in indeterminate life worlds may end up interpreting similar event and facts with different interpretations and meanings (King & Horrocks, 2010). Thus, even though the researcher was relying on the social constructionist paradigm to gain the experiences and understanding of the research participants, the researcher ensured scientific rigour in the entire process. Interestingly this rationale could only be achieved if the researcher adopts a strategy that is methodologically sound. As King and Horrocks (2010) put it, a PhD student once lamented that methodology is the crux of everything in research such that one cannot progress without properly understanding and subsequently picking the right methodology. Hence, this study appropriately picked the qualitative research methodology to address the research problem.

Table 3.1 gives the summary of the various philosophical assumptions and their implications on the current research. The basic questions and characteristics of each of the assumptions are stated and subsequently the relationship with the current research is established. This is to philosophically justify the qualitative research methodology as justifiably befitting the current research.

3.3 The Role of the Researcher in the Present Research

A distinguishing feature of the qualitative research methodology is the fact that the researcher is part of the data collection and analysis processes. Hence, the researcher is considered as an integral part of the research and cannot be detached thereof (Othman, 2011). In this research as mentioned, the researcher has functioned as the primary instrument of data collection and analysis in line with the tradition of the qualitative research methodology. The researcher had paid regular visits to EFCC office (the field) during the data collection process covering a period of nine months. The aim was gaining an insight on the experiences and understandings of the participants of the study. However, utmost caution was exercised by the researcher during the visits and the data collection process. This is because EFCC operates more or less like a security outfit and there are many restrictions within the offices and the premises.

This had been observed by the researcher during the pre-understanding study interview conducted by this researcher. Thus, in this research the researcher could not be an integral part of the setting (EFCC) for its peculiarities and the sensitivities of the operations being performed. Notwithstanding, as the primary instrument of data collection and analysis as stipulated within the social constructionism, the researcher

had always insisted on a face to face interaction with the research participants. Through this interaction, the researcher was able to share the participants' understanding and experiences on the entire process of public sector corruption investigation using forensic accounting by EFCC.

Fundamentally, these meanings that the participants socially constructed on their world is what the researcher in interpretivist paradigm seeks to explore which is in the direction of the epistemological assumption (Creswell, 2013; Merriam, 2011). The multiple realities emanating from the interpretation of the participants' worldview supports the ontological assumption of the qualitative research methodology.



Table 3. 1

Philosophical assumptions with their implications for current research

| Assumption | Question | Characteristics | Implication for current study |
|--------------|--|--|--|
| Ontology | What is the nature of reality? | Multiple realities coming from the views of different participants | Researcher reported different perspectives on investigating public sector corruption using forensic accounting as themes developed from the findings |
| Epistemology | What can be counted as knowledge? How knowledge claims can be justified? What defines the relationship existing between the researcher and the informant | Subjective evidence to flow from the participants; Efforts are made to reduce the distance between the researcher and the participants | The researcher went to EFCC office to spend time with the participants. In some situations, the researcher became an insider. Subsequently developed evidence relying on quotes from participants, observations and documents reviewed. |
| Axiology | What role value plays in research? | The researcher acknowledges the presence of values and biases in research | The researcher discussed his interpretation of public sector corruption and forensic accounting investigation in conjunction with the participants' interpretations. |
| Rhetoric | What is the role of language in research? | The researcher acknowledges the peculiarity of certain terms and concept in qualitative research | The problem statement, research questions and research objectives were premised to accommodate terms and concept such as to explore, to examine, to understand and to gain an insight. |
| Methodology | What is the process of research? | Inductive approach is used as well as studying the topic from its context through an emerging design | The researcher worked with the particulars emanating from the participants' interpretations, moving up to generalizations. Equally, the research questions were continually revised to accommodate the participants' experiences on the forensic accounting investigation by EFCC. |

Source: Adapted from Creswell (2013)

3.4 Qualitative Research Methodology

Qualitative research methodology focuses on understanding the phenomenon under study from the point of view of the participants instead of the researcher's perspective. The essence is to uncover the meanings that people attach to their life experiences in the real-world situations (Yin, 2011; Stake, 1995). Thus, capturing the views of the participants within the contextual appearances of their understanding and experiences makes this type of research to susceptible to producing rich descriptions of events. To properly represent the worldviews of the participants, data are to be collected from multiple sources (Merriam, 2009; Yin, 2011). As a process, methodology relates to the choice of methods, techniques or procedures for the collection and analysis of data. Accordingly, the qualitative nature as well as the phenomenon to be studied in this present research called for the use of some methods or techniques such as the generic inquiry method, case study approach, interviewing, observation and documents for data collection and analysis.

Principally, these sources of data collection in qualitative research include interviewing, observation and documents (Creswell, 2014; 2013, 2012; Denzin & Lincoln, 2011; Merriam, 2009; Yin, 2011). Accordingly, the present research employed these sources to elucidate the data for the study as in the tradition of qualitative study. However, in addressing the research questions (chapter 1), the generic inquiry method, case study strategy and the Gioia methodology were used for answering research questions 1, 2-3 and 4 respectively. Figure 3.2 depicts the research methodology of the present research incorporating the strategies and the methods of data collection.

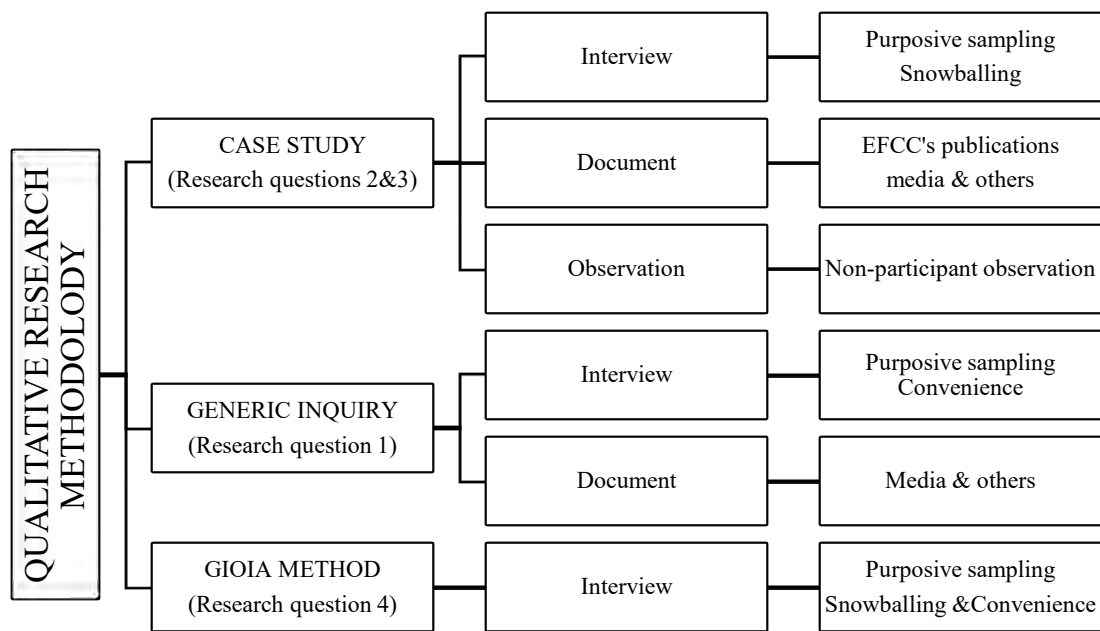


Figure 3.1
Research Design

In qualitative research methodology, multiple strategies for data collection abound. As has been previously highlighted under the justification of the methodological assumptions of this study, multiple methods of data collection was employed. The use of qualitative interview, observational method and documents have been philosophically justified for this study. Of worth noting, this study is a case study from the qualitative methodology which collected data from these three sources identified.

3.4.1 Research Methods

The present study employs multi method approach in answering the research questions. Three methods were employed for the study; the generic inquiry, the case study and the Gioia methods. Research question 1 was approached from the generic inquiry perspective. The case study approach was however used in answering research questions 2 and 3 through the data collected from interviewing, observation and documents. Additionally, the study sought to develop corruption investigation model

depicting the Nigerian situation using the Gioia method analysis. The Gioia method was therefore employed in answering the research question 4.

Corruption issue in Nigeria is a phenomenon reported on daily basis implying the importance to seek understanding of the issue. Hence, developing a model to address the peculiarity of the Nigerian situation will be very relevant. As Tanzi (1998) notes the fight against corruption has to be confronted from so many angles because of the complexity and the difficult nature of the phenomenon. Therefore, the fallacy is to rely on approaches which emphasize so much on actions on a one-sided perspective such as penalties and setting up anti-corruption offices. Similarly, Maynard (1998) observes the availability of notable anti-corruption laws across the globe. However, there is difficulty of getting a single example that can stand to define a universal model. Thus, developing a corruption investigation model depicting the Nigerian situation has a high theoretical and methodological relevance for this research. Equally the data for developing the model was obtained from participants who were purposefully drawn from the anti- corruption agencies (such as the EFCC), the attorneys and judges, the security operatives investigating corruption and accounting professionals particularly in the field of forensic accounting all from the anti-corruption bodies (EFCC and ICPC). In addition, the documentation method of data collection was equally accessed to compliment that of interview in developing the model.

3.4.1.1 The Generic Inquiry method

The generic qualitative inquiry method (GIM) provides means of reporting the attitudes, opinions, experiences and the beliefs of people regarding issues or things covering the outward predisposition of events. Focusing outward on the content of

experience, beliefs and opinions relating to happenings in the actual world or on thoughtful description as well as reflection on past occurrences in people's experiences is what GIM seeks to explore (Caelli, Ray, & Mill, 2003; Percy, Kostere, & Kostere, 2015). According to Liu (2016), flexibility in the methodology is the main feature of the generic qualitative inquiry. Hence, GIM is not guided by the more established processes of the qualitative research methodologies as in the case study, phenomenology, ethnography, grounded theory and the narrative study. Arguably, giving too much emphasis and strictly observing methodologies well established may have the tendency of making researchers not to pay much attention to the substantive findings depicting the social reality (Caelli et al, 2003; Liu, 2016). However, this does not imply that the methodology is devoid of any logical underpinning. The proponents of this methodology put in more efforts in establishing the logical procedure for it. Caelli et al. (2003) discussed the GIM in the researchers' position, differentiating methodology and method, research rigour and the analytic lens of the researcher.

It therefore follows that to ensure quality in GIM, consideration must be given to aspects covering the researchers' motivation in undertaking the research and the research methods to be described in clear and sufficient terms. Similarly, clearly identifying strategies for establishing rigour and the role of the researcher in data collection (Caelli et al., 2003; Creswell, 2013; Kennedy, 2016). Merriam (2009) asserts that all approaches to qualitative research commence at a level of generic qualitative inquiry, while the specific methodologies function to provide an additional understanding of the experiences under construction. Congruent with the current study, the GIM was employed to answer the research question 1 which borders on gaining an understanding of PSC in Nigeria from the perspective of the experts from

the anti-corruption agencies. As rightly captured by Percy et al (2015), the GIM investigates participants' reports covering their subjective attitudes, reflections, opinions or beliefs based on the experiences gained relating to things covering the outer world. Imminent from this submission, is the purpose of GIM revolving around the focus of the research being external and then centres on subjective opinions of the participants and these are very much aligned with the research question and objective 1 of this study. Hence, this study considers the GIM as appropriate in addressing the research question 1.

Furthermore, Caelli et al (2003) see the GIM as an uncomplicated research endeavour that is straight forward. Hence, its flexibility does not require much expertise in any of the five approaches to qualitative research which provides an easy approach to doing qualitative research and can be suitable for students' dissertation (Kennedy, 2016).

3.4.1.2 Case Study Method

The context bound (scope of this study) and the complexity of the research phenomenon (see research questions in chapter one) make it fit for the qualitative case study method. Congruent with Stake (1995), the special interest in the particularity and the complexity of a research phenomenon calls for a single case study. The focus is to understand in detail the interactions within its context as well as uncovering its performances within all important circumstances.

Concurring with this position and as rightly captured by Kvale (1996:1 cited in King and Horrocks, 2010), if you want to know how people understand their world and their life, why not talk to them? Therefore, the need to understand public sector corruption

investigation in Nigeria using forensic accounting requires the researcher going to EFCC and enquire from those responsible for the entire process. More so, the particularistic nature (Merriam, 1988) of this study which covers a specific institution (EFCC) and its activity prepares for a case study method. Congruent with nature of the problem which is investigating a contemporary phenomenon (corruption) and within its contextual real-life (by EFCC), the case study method is adopted. Yin (1994) notes that the case study method is suitable for investigating a contemporary phenomenon in its real-life context of which the researcher has only little or no control at all. Furthermore, as a qualitative case study research the focus is on meaning and understanding as described previously.

Other features of qualitative methodology are equally discernible in the qualitative case study. Thus, the researcher in this study functioned as the main instrument for the collection and analysis of data, the process was an inductive investigation and the end product was expected to be a richly description of the meaning and understanding to be constructed by the participants. However, the peculiarity and the justification for the case study method is that it is a bounded system (Merriam, 2009). This particularistic and the complex nature (Stake, 1995) of case studies entail that the focus as is evident in this research is on single event, situation, programme or the phenomenon. There is a consensus in the literature that corruption is highly complex and clandestine phenomenon (Agbibo, 2012; Atelhe & Agada, 2014; Malgwi, 2004; Nye, 1967; Otusanya, 2011). Therefore, the single case study method within the qualitative methodology justifiably fit the purpose of the study.

At the end of the study, rich or rather thick description surfaced as the outcome of the inquiry (Stake, 1995). In this study, there was imperative to study the operations of the EFCC regarding public sector corruption using forensic accounting investigation. Corruption has been the greatest problem facing Nigeria as a nation since its independence in 1960 (Agbiboa, 2012; Atelhe & Agada, 2014; Obuah, 2010). Various governments in Nigeria at various time have been putting efforts to stem the tide of corruption in the country without much successes as expected (Azeez, 2011; Inokoba & Ibegu, 2011; Nneka & Faben, 2012). In the wake of the persistence and the continued devastating effects of corruption generally in Nigeria, EFCC was set up as the financial intelligent economic unit to fight corruption as well as coordinating other anti-corruption agencies in the fight against corruption (EFCC, 2015; EFCC Establishment Act, 2004). The establishment of EFCC has brought in some progress in the fight against corruption as recorded.

However, there were impediments for the actualization of the goals of EFCC in addressing the menace of corruption and corrupt practices in Nigeria. A major setback in the commission's efforts to properly end corruption is the lack of adequate investigating techniques to accurately establish corruption cases against corrupt officers. Many instances reveal situations whereby those accused or alleged of corruption are acquitted by courts because proper evidence and expert witness could not be established against such persons. Accordingly, studies have identified forensic accounting as the panacea to corruption eradication in Nigeria and have equally recommended the adoption by EFCC (see Dada et al., 2013; Enofe et al., 2013; Olajide, 2014 for example). Obviously, now that EFCC has finally adopted forensic accounting as its modus operandi for fighting corruption, it is therefore imperative to

study as well as having deep understanding of this process of corruption investigation. Hence, the choice of case study strategy within the qualitative methodology is specifically relevant for this study. Case study approach is suitable for the study because, the phenomenon under investigation (corruption investigation) is a contemporary issue and that it is being studied within the context of real-life boundary (EFCC). As suggested by Yin (1994), case study is the right choice of inquiry where the contextual conditions of the phenomenon is highly relevant to the intent of the study. The study is interested in understanding public sector corruption investigation using forensic accounting by EFCC. It is essential to go for the case study approach as the phenomenon cannot be divorced from its context.

3.4.1.3 The Gioia method

Another striking feature of the current research is the adoption of the Gioia method in developing corruption investigation model for answering the research question 4. The approach is based on a systematic procedure in qualitative research paradigm to develop new concepts and the subsequent articulation of grounded theory with much qualitative rigour (Gioia, Corley, & Hamilton, 2012). The focus is to encourage originality in scholarship as a way of discovering new knowledge because making strong advances rooted in knowledge that is already known can have the tendency of delimiting what can be further known (Corley & Gioia, 2011).

The social constructionism which is the premise of the qualitative research paradigm believes that new knowledge is gained by focusing on how individuals construct their worldview, give meaning to their understanding and interpret their experiences. Thus, relying or focusing on measurable frequencies and occurrences is akin to utilizing the

wrong tools in eliciting bona fide understanding of the phenomenon under study (Gioia et al., 2012). The basic assumption of the Gioia methodology is premised within the social constructionism which believes the world of the individuals in organizations is to be socially constructed of multiple realities. Individuals constructing these realities are conceived as “knowledgeable agents” who are in a better position to define and explain their actions, intentions and thoughts (Gioia et al., 2012). Arguably, this foregrounds the participants’ interpretation of their worldview and thus at the initial stage putting researchers in the position of “glorified reporters” accounting for the participants’ experiences and understanding.

At the early stage of data collection and analysis, concerted efforts were made to give adequate voice to the research participants by reporting these voices. Obviously this would have an ample opportunity of discovering new concepts instead of affirming the already existing ones (Gioia et al., 2012). In Gioia and Thomas (1996), the authors were surprised to discover from the participants the category concepts of “political” and “strategic” instead of the usual “opportunities” and “threats” depicting how managers define their environment. In the current study, the Gioia methodology was employed in addressing the research number 4 which seeks to develop a corruption investigation model.

As noted by Maynard (1998) having a single universal model for anti-corruption may not be possible, therefore applying the Gioia methodology to develop a model peculiar to Nigeria was needed. Expectedly, gaining the insights, understanding and experiences of the anti-corruption agencies, the corruption investigation units, the judges and lawyers as well as professional accountants would lead to the discovery of

new concepts. These concepts were subsequently transformed into a model by examining their inter relationships.

The second phase in the Gioia methodology is to make another fundamental assumption about the researchers (Gioia et al., 2012). The methodology assumes that the researcher is equally knowledgeable capable of figuring out categories and themes within the data to identify concepts and establish relationship which might have escaped the participants' awareness.

Gioia method has provided a procedure in which this assumption can be enacted in such a way the researcher truly represents participants' experiences and at the same time upholding a scientific tenet of systematically presenting evidence. To achieve this, is to present both 1st-order analysis and 2nd-order analysis of the data. The 1st order analysis of the data entails an analysis on the basis of the participants' generated codes and terms. On the other hand, the 2nd order analysis covers the researcher's centric themes, concepts and dimensions (Gioia et al., 2012).

Bringing together both the participants' and the researchers' voices allows for qualitative rigour in the research and to establish a link between the data collected and the induction of new concepts. In the 1st order analysis stage, the researcher adhered strictly to the participants' terms and tried to reduce the categories into manageable number by giving the emerged categories, labels or some sorts of phrasal descriptors. At the second stage the researcher assumed the position of a knowledgeable agent and began to think at the levels of the participants' terms and codes as well as in abstraction of the 2nd order themes and dimensions. In the 2nd order analysis, the researcher

considered if the emerging themes would account for the concepts to describe the phenomena under study. Furthermore, the emergent 2nd order themes were further distilled in to the 2nd order aggregate dimensions (Gioia et al., 2012; Gioia & Chittipeddi, 1991; Gioia, Schultz, & Corley, 2000). With the set of 1st order terms as well as the 2nd order themes alongside the aggregate dimension, the researcher created a data structure. The data structure graphically represents the processes of the transformation of the data from raw elements into terms, themes, concepts and the subsequent interrelationships among the concepts and hence the development of a model. In this study, these procedures were rigorously followed in developing the corruption investigation model that reflects the Nigerian situation.

3.4.2 Methods of Data Collection

Multiple sources of data abound in qualitative research. Of worth noting, these sources of data collection in qualitative research are often considered under the classification of interviewing, observation and documents (Creswell, 2014; 2013, 2012; Denzin & Lincoln, 2011; Merriam, 2009; Yin, 2011). In accordance with the present research, these sources were employed to elucidate the data for the study as in the tradition of qualitative study. However, in addressing the research questions (chapter 1), the GIM was used to source data from interview to answer question 1 using interview and documentation, the case study method was employed to source data from interviewing, observation and documentation for answering research questions 2-3. While for the Gioia method, interviewing was used in answering the research question 4 as depicted in figure 3.1.

3.4.2.1 Interview

A substantial part of the qualitative research data is collected from the interview. Therefore, interview relates to a process whereby both the researcher and the participants are involved in a conversations having to do with questions bordering the study (Creswell, 2012; King & Horrocks, 2010; Merriam, 2009). In qualitative interviewing, participants are asked generally on open-ended questions basis and their responses and answers are recorded by the researcher. Then these answers are transcribed, stored and then subjected into either manual or computer analysis or both. In pursuing the goal of this study, the researcher has conducted a face to face interview with participants for the three methods or approaches (the GIM, the case study and the Gioia methods).

Similarly, qualitative interviewing is a prominent method of conducting research within the qualitative methodology which allows for a face to face conversation between the researcher and the participant (King & Horrocks, 2010; Merriam, 2009). Essentially, the use of qualitative interview in this research was to gain an in-depth knowledge and understanding of participants' conceptualization of PSC in Nigeria, the process of forensic accounting investigation of public sector corruption in Nigeria by EFCC and to develop appropriate corruption investigation model based on such expertise and experiences. Relying on the interpretation and worldview of the participants, the interview technique serves as a very suitable method for collecting the data for this research.

More so, interviewing is a necessary tool of investigation when the feelings, the behaviour, people experiences and how the participants can interpret their world

cannot be observed directly (King & Horrocks, 2010; Merriam, 2009). Arguably, the phenomenon under investigation is complex, universal and very secretive (corruption investigation) and thus requiring the use of interview to uncover the meanings and understanding from the experiences and worldviews of the participants.

Exposing the participants to open-ended questions (Appendix G) uncovered much voices from their experiences and understanding (Creswell, 2012) of forensic accounting corruption investigation for the case study approach and an insight for developing corruption model for the Gioia methodology. Expectedly, useful information has emerged from the responses of the participants to address the research questions. Flexibility in qualitative interviewing is key element to accommodating emerging issues during the interview sessions (King & Horrocks, 2010). The researcher in this study as the interviewer was very much prepared to respond to emerging issues in the course of the face to face interview with the participants to explore more from the worldview of the participants. Similarly, the interview session was recorded with the permission of the participants. Upon granting the permission for the interview, the authorities of EFCC had insisted that the interview sessions were to be conducted without recording as they could not allow for such for security purposes. However, the authorities had assured the researcher a comprehensive note taking of all the information to be related during the interview sessions. Few of the first interview sessions were conducted without recording but comprehensive note taking was ensured. The interviewees had cooperated in the process, so much so that at certain times they had to repeat what they had communicated earlier, in addition to word-to-word dictation of the interview so that the researcher could record all what that was being said. Even though, there was an initial apprehension on the part of the authorities

of EFCC on recording the earlier interviewing sessions for security reasons, this obstacle was later cleared when the researcher properly explained his position in relation to the confidentiality and other ethical considerations as a researcher.

Various types of questions such as the devil's advocate and hypothetical questions were used (Appendix G). Where appropriate and necessary the participants' responses were appropriately followed up with probes in order to clarify issues and then elicit more understanding of the participants' experiences. Notwithstanding the flexibility requirement in the interview, the researcher had developed an interview guide. The interview guide was to offer support in outlining the broad research questions to be covered and at the same time maintaining the flexibility with regards to phrasing the questions as well as the order of asking. The essence was to allow participants to continue with the conversation without being directed (King & Horrocks, 2010).

3.4.2.2 Observation

Observation stands for a first-hand encounter with the research phenomenon in its natural environment (Merriam, 2009; Yin, 2011). It therefore affords a researcher the opportunity of studying and recording phenomena the way they are occurring in their natural setting without any form of human manipulation. Being alive put us in a position of natural observers in our everyday world and the behaviour we exhibit therein (Merriam, 2009). However, observation in research transcends beyond the casual witnessing of the routine events which are largely characterized as unsystematic and unconscious (King & Horrocks, 2010). In research, observation is a tool which systematically addresses a particular research question in a manner that the trustworthy of results can be enhanced from the procedural established checks and balances.

Unlike the interviewing method where the interview procedure can be arranged at any place, in observation behaviour and individuals are studied in their natural environment. In this research, going out for data collection at EFCC and of course after gaining the permission of access to both the office and research participants, the researcher had observed certain activities of the commission (EFCC). Despite the highly sensitive and the security nature of EFCC's operation, the researcher having officially gained access to the premises and to the research participants was able to observe certain processes and procedures related to the study's objectives such as understanding the procedures of investigation and prosecution of PSC using FA techniques in EFCC. Some of these observations covered in this study are reported in the analysis section.

In this study, observation serves as a complimentary evidence to the data collected from the interview source. Observation is essential because evidence to the findings on observation triangulate the interview source. Corrupt cases are routinely investigated and perpetrators are brought to book accordingly. EFCC's role is more glaringly evidenced every day. Hence, reaching out to EFCC for data collection for this study would earnestly require systematic observation of processes and procedures for investigating public sector corruption using forensic accounting. This is in addition to systematically observing and tracking down daily occurrences regarding corruption investigation by EFCC. Therefore, this study justifiably makes a case for observation as a complimentary method for data collection and analysis. In this regard, the non-participatory type of observation fitted the study due to the complexity of the

phenomenon under investigation and sensitive nature of the operations of the anti-corruption agencies.

The researcher hereby believes that careful and systematic observation of events while in the field is a value additive to the rich data that emerged from the qualitative interview. Not only then as part of the activities EFCC does is to initiate the prosecution and subsequent conviction of alleged corrupt cases at competent courts throughout the country. Hence, tracking and observing the processes of forensic accounting investigation in the courts or elsewhere in a guided and systematic manner also added to the wealth of data for this study. Accordingly, the researcher was able to observe few court high profile cases on PSC where forensic experts served as expert witnesses. The observations on all the cases attended were duly recorded in the form of field notes. Additionally, more observation was carried out while at the premises of EFCC during the routine visits at the time of data collection spanning for more than a period of nine months. However, the sensitivity of the operations of the activities of EFCC and the phenomenon under investigation did not warrant the researcher to assume the role of a participant observer.

3.4.2.3 Documentation

Documentation is another method adding the strength of the qualitative research data (Othman, 2011). Document sources are employed in qualitative research as complimentary evidences to the data obtained from interviewing and observation. Documents cover an array of materials ranging from visual, written, digital and physical which are relevant to the research under consideration (Merriam, 2009).

Document in qualitative research is an umbrella term denoting the use of other sources of data other than interviewing and observation (Merriam, 2009). In qualitative research documents account for rich and factual data. Therefore, an array of data sources is often brought together to represent document as a means for data collection in qualitative research. Included in documents are both the public as well as the private documents available for the qualitative researcher about the participants or sites of the study (Creswell, 2012). Public documents comprise of official memos, minutes of meetings, public domain records, police records, association manuals, court transcript, newspapers and magazines, and the libraries' archival materials.

Private or personal documents on the other hand relate to records such as letter, diaries, calendars, autobiographies, personal notes, jottings and journals, photo albums and home videos (Creswell, 2012; Merriam, 2009). Whereas the public document relates to organization's official records, the private documents relate to individual's narrative. Private documents also speak of an individual's experiences, beliefs and actions. The use of documents was very much relevant to this study as documents abound on the phenomenon (corruption) and the case (EFCC) under study. Much is being written and reported daily on corruption locally and internationally.

Unlike interviewing and observations, documents are ready-made means of obtaining research data that is independent of the researcher's manipulations for its existence. Newspaper accounts, magazines, official bulletin and records, letters, government records, historical accounts, diaries, poems, songs, films, video, photographs and autobiographies form part of documents in qualitative research (Creswell, 2013; Merriam, 2009). The topical, complex and the universal nature of the phenomenon

studied (corruption) leave much documents to be available for examination to compliment the other sources for data collection. Records abound on the issue of corruption from both national and international angles. The EFCC's quarterly magazine "The Zero Tolerance" and the annual reports provide updates for the commission's activities in its war against corruption and the successes being recorded. International organizations such as the Transparency international publish periodic report on corruption perception globally.

Of worth noting, is the Transparency International's corruption perception index which ranks countries based on the perceived level of corruption or otherwise. Similarly, both local international newspapers and magazines on daily routine carry news and headlines bordering the diverse issues of corruption. Other document sources also cover the broad spectrum of corruption. The researcher was therefore poised towards properly harnessing all these sources in strengthening the data generated as enshrined by the general principle of "triangulation" in the qualitative research.

3.5 Choice of the Research Participants

The identification of participants is among the major steps in the collection of qualitative data. Qualitative research seeks to uncover how participants make sense of their world. There is the need of relating the social world with what the research phenomenon seeks to shed light on (King & Horrocks, 2010). As such choosing the right participants for qualitative research is essentially pertinent for achieving the validity of the study. As Patton (1985 p.1 cited in Merriam, 2009) puts it:

(Qualitative research) is an effort to understand situations in their uniqueness as part of the particular context and the interactions there. This understanding is an end in itself, so that it is not attempting to predict what may happen in the future necessarily but to understand the nature of that setting-what it means for

participants to be in that setting, what their lives are like, what's going on for them, what their meanings are, what the world looks like in that particular setting-and in the analysis to be able to communicate that faithfully to others who are interested in that setting. The analysis strives for depth of understanding.

In view of the forgoing, the participants to this study were carefully and purposefully selected based on their information richness relevant to the study.

3.5.1 Purposive Sampling

Purposive sampling entails that researchers deliberately select and identify the sites as well as the individuals that can best offer explanation of the central phenomenon (Creswell, 2012). Thus, unlike the systematic identification of participants through random sampling in quantitative research, in qualitative research the participants are purposefully selected (Creswell, 2012). The interest here is to understand the phenomenon under study from the insiders' perspective (emic perspective) who are the participants and not the outsiders' (etic) perspective as represented by the researcher (Merriam, 2009). Most importantly these participants are seen as specialists or experts (Othman, 2011) having the requisite knowledge and experience to share and as such are in a better position to interpret those knowledge and experiences. Therefore, qualitative research paradigm believes that participants to a study are to emerge on the basis of purposeful sampling technique. Apparently, this entails the selection procedures of places or people in accordance with the desirability or the suitability to offer the best understanding or explanation of the research's central phenomenon (Creswell, 2012).

In view of this, the present study believes that to best understand forensic accounting investigation of public sector corruption by EFCC, the participants should be

purposefully and intentionally selected from EFCC (the right case site) and equally to be individuals in the units responsible for the investigation (the right individuals). The study at the point of proposal did not have to identify and itemize these rich information individuals from EFCC who were to serve as the participants to the study. However, the plan to begin the interview with the heads of the investigation and forensic accounting units was conceived. Then, through these two units and subsequently getting referral to others up to the point of saturation, the study was conceived of progressing. Upon entering the field, the need to expand the coverage of the study to other units in EFCC who equally have bearings with the intent of the study was necessitated. In line with this, the units studied were increased from two to four with the incorporation of the forensic and legal and prosecution units. Accordingly, the number of the participants interviewed from the various units totalled to twenty-four and with this the saturation level was observed in the data.

3.5.2 Snowballing Technique

The proposal for the study was to apply the snowballing sampling strategy within wider purposeful sampling technique. Snowballing sampling is a variant of a purposive sampling whereby in the course of the study the researcher requires (after the identification of the first participants often considered the best), the research participants to recommend other eligible participants for the interview (Creswell, 2012). This is often necessitated by the complexity and the unfamiliarity of the phenomenon under study as the case of the present study (corruption investigation). Through the identification of the best participant to be interviewed on the research phenomenon, other participants are to emerge in a chain of referral consideration. It is therefore expected that once the first interviewee or the initial few interviewees (often

the best) is (are) identified as did the pre study interview (2015), other participants could simply emerge through recommendation. This process ensures the building up of the sample size to a desired level (King & Horrocks, 2010) by including potential participants who best fit the criteria for inclusion into the study. However, concerted efforts were made to ensure that the process of further recommendation of participants did not introduce biases in the selection criteria.

King and Horrocks (2010) suggest that at the outset clear instructions on the characteristics of the participants to be included in the study is to be sought. A researcher can ask the first identified participant to recommend other participants of special attributes, experiences and knowledge appropriate to satisfying the intent of the study. In this study, the heads from the forensic analysis, forensic accounting, legal and prosecutions and investigation units of EFCC were purposefully identified after meeting the selection requirement and they were requested to recommend other participants from their respective units who are considered the best and capable of answering the interview questions. The recommendation was based on expertise in forensic accounting skills and participation in corruption investigations and prosecution in the various units identified. The target for this study to commence the interview with the heads of the forensic accounting and the forensic unit was realized. While for the legal and prosecution units and the investigation units the heads made references to some senior staff in the units as they complaint about being tightly engaged. Expectedly, other participants were subsequently identified in the course of the study through chain of referral by the interviewees. Other qualities looked into for the recommendation was the level and years of experience with EFCC.

3.5.3 Access to Participants

The nature of the statutory responsibility and the sensitivity as well as complexities of the operations of EFCC require duly gaining access to the participants before commencing the interaction. This access to the participant could be gained through working with gate keepers or insiders' assistance (King & Horrocks, 2010). Gatekeepers are those in a position of authority capable of granting or denying permission of access to the potential research participants.

EFCC is a very sensitive institution in Nigeria because of its statutory responsibility as financial intelligent unit with the mandate to act and coordinate the fight against all forms of financial and economic crimes (EFCC Establishment Act, 2004). Adequate permission was formally and officially obtained for gaining access to the research participants (see appendix A& B for the request and the subsequent approval minuted thereof). The researcher ensured gaining good knowledge of the working of the organization to allow cordial relationship while in the field. Similarly, the researcher provided all the necessary information that will enable the authorities to grant such permission and access. The information provided by the researcher included an overview of the thesis, summarizing its objectives and methods as well as time commitment for the interaction with the participants.

Where there is the requirement for anonymity and confidentiality in respect of the organization or the participants in regard to other organization that should be clearly stated (King & Horrocks, 2010; Merriam, 2009). Figure 3.2 provides an insight for the procedure the researcher used for accessing EFCC office through gatekeepers and insider assistants.

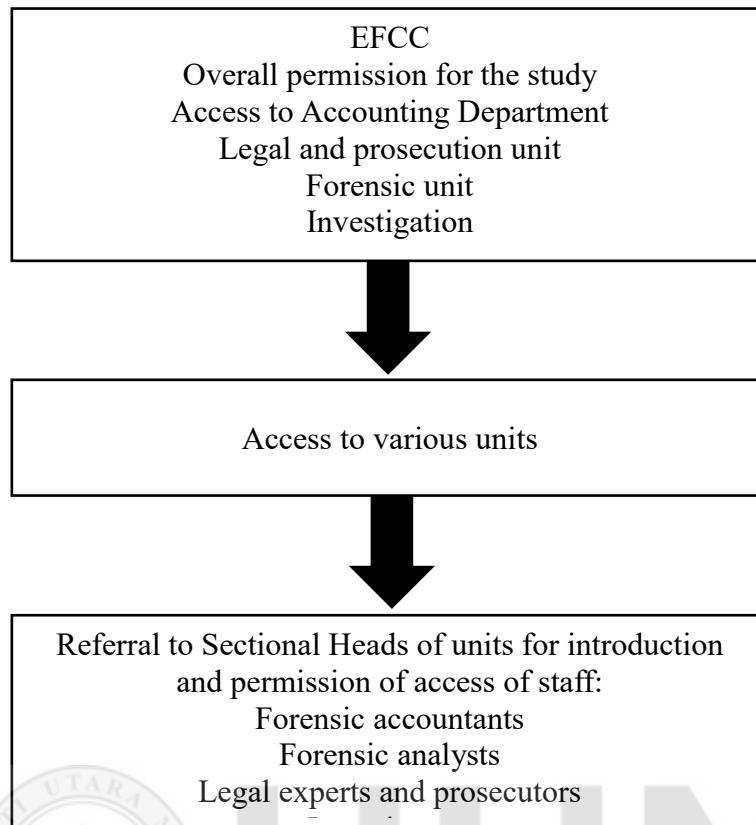


Figure 3.2
Process of gaining access to EFCC through gatekeepers and insider assistants

To compliment gatekeepers' permission for accessing the participants, researchers often get insiders' assistance to accomplishing their mission. Insiders render assistance in identifying and getting the consent of the participants to participate in the research. Obviously, this has worked positively well for this researcher. Through the assistance of some members of staff of EFCC the researcher was able to penetrate into the commission (EFCC), to establish a link (rapport) with some of its members and consequently to conduct interview as scheduled.

3.5.4 Demographic Data of the Study Participants

As indicated above, the participants to this study who happened to be experts in different fields of professionalism working with EFCC were purposefully selected for

the interview. These participants were believed by this study to have the knowledge and experiences to share in answering the research questions to the study. Furthermore, the participants have covered the diverse fields of expertise needed in the investigation of PSC by EFCC. Table 3.2 provides detailed description of the twenty-four participants considered for the study.



Table 3. 2
Demographic data of the research participants

| Participants | Name (Pseudonym) | Gender | Section | Qualification | Rank | Experience | Professional Affiliation |
|---------------------|-----------------------------|---------------|--------------------------------|--|--|-------------------|--------------------------------------|
| Participant 001 | Okechukwu Chukuma | Male | Legal and Prosecution | LLB, PG (Corruption Studies) | Assistant Director (Legal & Prosecution) | 12 years | NBA, IAP, ABA, IBA, APA |
| Participant 002 | Bolanle Ojo | Male | Forensic unit | BSc. Maths and Statistics MSc. Information Technology | Principal Superintendent of Investigation | 10 years | Computer Society of Nigeria (CSN) |
| Participant 003 | Augustine Joseph | Male | Forensic unit | BSc. Computer Science MSc. Computer Science | Digital forensic examiner | 12 years | Computer Society of Nigeria |
| Participant 004 | Yakubu Gyang | Male | Forensic unit | BSc Information Technology | Forensic document examiner | 12 years | Nil |
| Participant 005 | Bulus Giwa | Male | Legal and Prosecution | LLB, BL | Assistant Director (Legal & Prosecution) | 11 years | NBA |
| Participant 006 | Tukur Tanko | Male | Forensic Accounting | PhD (Accounting and Finance), Anti-money laundry, compliance and regulation | Acting head; Forensic Accounting and Financial investigation (FAFI) | 8 years | ACCA, CFE, ACAMS |
| Participant 007 | Bello Bala | Male | Forensic unit | BSc Accounting MSc. Accounting Information | Digital forensic investigator | 10 years | CCE, FCE, CEH, CHFI, CICFN, FPP |
| Participant 008 | Barnabas Auta | Male | Forensic accounting unit | BSc Accounting | 2 ND in command FAFI | 10 years | Nil |

| Participants | Name (Pseudonym) | Gender | Section | Qualification | Rank | Experience | Professional Affiliation |
|-----------------|-----------------------|--------|--------------------------|-------------------------|---------------------------------|------------|---|
| Participant 009 | Abdullahi Usman Bello | Male | Forensic accounting unit | PhD | Team leader FAFI | 10 years | CFE |
| Participant 010 | Barira Bungudu | Female | Forensic accounting unit | BL, LLB | Senior Detective Superintendent | 9 years | NBA |
| Participant 011 | Hajara Nazeer | Female | Forensic unit | BSc. Sociology | Mobile phone forensic analyst | 8 years | NIM, Computer Forensics of Nigeria |
| Participant 012 | Isiah | Male | Forensic accounting | BSc Accounting | Detective/Investigator | 9 years | ICAN (Student member) |
| Participant 013 | Sani Abdulkarim | Male | Forensic unit | BSc. | Head-Digital forensic | 11 years | CSN, Computer Forensic Institute of Nigeria, HITESIA, CCE, AL |
| Participant 014 | Kefas Rudu | Male | Legal & Prosecution | LLB, BL | Assistant Detective Commander | 12 years | NBA |
| Participant 015 | Timothy Bruce Jacob | Male | Forensic unit | BSc. Geology | Head forensic unit | 12 years | Association of Forensic Investigators of Canada, Nigerian Forensic Institute, Association of Forensic Professional in Nigeria, Society for Forensic and Analytic Scientists in Nigeria. |
| Participant 016 | Ngozi Nkiru Madukwe | Female | Forensic unit | HND, Computer Science | Mobile phone forensic examiner | 7 years | CFE, CCLO, CPA |
| Participant 017 | Betty Michael | Female | Forensic unit | BSc. Computer Forensics | Forensic Document Examiner | 10 years | Network Plus, Security Plus, |

| Participants | Name (Pseudonym) | Gender | Section | Qualification | Rank | Experience | Professional Affiliation |
|-----------------|---------------------|--------|-----------------------|--|--|------------|--|
| | | | | | | | Certified Ethical Hacking, Certified Hacking Investigator, Access Data Certified Examiner. |
| Participant 018 | Jibrin Abdulmalik | Male | Investigation | BSc. Estate Management | DSI | 4 years | Nil |
| Participant 019 | Josephine Mathew | Female | Investigation | BSc. Agricultural Sciences | ASI | 5 years | Nil |
| Participant 020 | Olakonipekun Bayo | Male | Investigation | Bachelor degree in Administration | Assistant Superintendent Investigation | 5 years | Institute of Fraud Examiner in Nigeria |
| Participant 021 | Bamidele Lasisi | Female | Legal and Prosecution | LLB, BL, LLM | Deputy Superintendent (Legal) | 10 years | NBA, ABA |
| Participant 022 | Abdulhamidu Babi | Male | Investigation | BSc Physics, PGD Computer Science | Senior Detective Superintendent | 11 years | Certified Information System Security Professional, CFE |
| Participant 023 | Kasimu Umar | Male | Investigation | Master's degree in Law enforcement and Criminal Justice | Superintendent of Police (Team leader) | 15 years | International Association of Chiefs of Police (IACP) |
| Participant 024 | Habibullah Suleiman | Male | Investigation | BSc Accounting, Masters Law Enforcement and Criminal Justice, Master Disaster Risk management and Developmental Studies, Masters Forensic Accounting | Senior Detective Superintendent | 11 years | ICAN, NIM, IACP |

Implied in Table 3.2 is the knowledge base and the wealth of experience of the research participants. The demographic data indicates a threshold of the minimum educational qualification of the participants to stand at college degree or its equivalent. Quite a number of the research participants have higher degrees in addition to professional affiliations. Similarly, the data have revealed the vast experiences of the participants working with EFCC as investigators and in the fight against PSC in Nigeria. This has better placed them in a position of information rich informants to satisfy the objectives of the study. Essentially, the data have indicated a handful of the participants have been working with EFCC from its inception (for 12 years' period). Equally, highlighted in the demographic data is the professional affiliation of the participants which indicates being conversant with the latest trend in their respective fields through the professional membership.

3.6 The Procedures for Data Analysis

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 goal 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 software was used to corroborate the manual analysis.

3.6.1 Data Management

The first step towards analysing a qualitative data is organizing the data into manageable units. Often in qualitative research large volume of data is collected and thus without properly reducing the quantum into manageable level analysing such data will be very difficult (Creswell, 2013). Managing the data signifies coding some identified segment of the data for ease of analysis. In coding, appropriate texts or symbols are designated to represent the data (Creswell, 2013; Merriam, 2009) for hand or computer analysis. These notations representing the data may include words and

phrases, letters, colours, numbers or even any combinations of these symbols. Conforming to the data management requirement in the qualitative research, this research had prepared for the procedure at an early stage of the collection and analysis phase. At the commencement of the data collection procedure, the analysis was simultaneously being conducted. Hence, the analysis of the data began with a first set of interview transcripts and this has afforded the researcher more insights into the study. For example, the first interview revealed all the units that have bearing with the investigation of PSC in EFCC. From then, the study saw the necessity of the inclusion of other units not previously planned to be part of the study. Accordingly, two more units precisely, the forensic unit and the legal and prosecution unit were identified in addition to the already purposefully selected units, as equally potential for elucidating the needed information to address the research questions. Furthermore, other issues kept on emerging as the interview progressed and more documents were consulted for the study which constantly required the revisiting of the earlier questions. Some of the questions, were being modified based on the reality being revealed by the study participants.

Considering the topical nature of the phenomenon under investigation (corruption) and increasing involvement of EFCC in fighting the scourge in Nigeria large volume of data was expected to emerge. Particularly with the advent of new government in Nigeria and the fact that EFCC has adopted forensic accounting investigation techniques for fighting corruption much was expected to be revealed from the experiences of the participants. Therefore, the data management has helped to properly set the pace of this study for the subsequent analysis of the data consistent with the qualitative research paradigm.

3.6.2 Data Transcription

The first step to data management and consequently the analysis in qualitative data analysis is data transcription. Obviously, the most effective way of recording an interview is tape recording (Merriam, 2009). Tape recording of interview provides a means of preserving everything said by the research participants for accurate data analysis. More so, it gives the researcher as the interviewer the opportunity to listen and review his or her questioning techniques for improvement in the subsequent interviews (Merriam, 2009). The recorded data or interview is then transcribed for further analysis.

Transcription of data therefore is the process of rendering the data recorded from interview into text (King & Horrocks, 2010). Inevitably, transcription serves as a precursor to the analysis of the interview data. Verbatim transcription is often considered the best means for analysing the recorded interview (Merriam, 2009). However, transcribing data from interviews is a very tedious exercise and a time consuming undertaking (Matheson, 2007; Merriam, 2009). Large volume of text usually emanate from qualitative research and this makes the process of data transcription tiresome, challenging and lengthy (Matheson, 2007). In response to this, many researchers employ the services of external transcribers or other research assistants in transcribing the interview data (Matheson, 2007; Merriam, 2009). Still others tend to explore modern technological based means of transcribing interview data in the form of automated transcription by employing voice recording software and digital recording appliances.

In this study, the researcher used the digital recording tool to record the interview sessions and to personally transcribe verbatim the recorded interview. This was to enable the researcher gain more familiarity (Merriam, 2009) and closeness with the data as well as for accurate transcription. This researcher-transcriber position had further enable the researcher to reflect deeply on the voices and the context of the interview (Matheson, 2007) and to maintain the confidentiality of the information obtained (King & Horrocks, 2010). The process allows for critiquing ones' own work as well as giving room for improvement in the interviewing technique during the subsequent interviews. There may also be the ease of writing memos regarding the researcher's feelings, thoughts, analytical assumptions and reactions at the transcription stage than during the data collection phase (Matheson, 2007). This study explored all these benefits through the researcher-transcriber status the research assumed.

The entire transcription of the interview was full including the noting of body language and other non-verbal expressions expressed by the interviewees. However, as indicated above, there was initial restriction placed on the interviewer (researcher) by the authorities of EFCC on recording the interview sessions due to the security and sensitive nature of the operations of EFCC. Even then, the researcher was assured of taking a comprehensive note of all that was said by the participants. As the participants, have been used to giving expert testimonies in courts, there was full records of all the interview sessions even the few interviews that recording was not allowed. In six out of the twenty-four interviews conducted, recording was not allowed but as stated comprehensive recording of the sessions was ensured. Further to this, note taking had formed an integral part of all the interviews including those that recording was

allowed. The aim was to compliment the recording and to serve as a back up to mechanical malfunctioning of the recording devices (King & Horrocks, 2010; Merriam, 2009; Saldana, 2009). Essentially, this approach had worked well for the current research as notes taking were used to verify and support the recorded transcripts particularly where the recorded audio seemed to be unclear when listening. The full verbatim transcription of the interview and the comprehensive note-taking of the interviews not recorded have produced a large volume of an interview transcript in this study covering about 120 pages. A sample of the interview transcript is presented in Appendix D.

3.6.3 Ethical Considerations Relating to Confidentiality and Anonymity

The ethical conduct of a qualitative researcher has a direct bearing to the validity and reliability of the study. Ethics generally have bearings with the moral conducts of humans (Miller, Birch, Mauthner, & Jessop, 2012). Within the context of social research, ethics relates to the deliberations in moral sense, accountability and the choice by the researcher to guide the entire research process. One of such ethical considerations in qualitative research borders around the issues of confidentiality and anonymity. Often taken together, confidentiality and anonymity are related ethical issues but do not imply the same thing. While confidentiality suggests maintaining privacy and not repeating what the participants reveal, anonymity signifies protecting the identity of the participants (King & Horrocks, 2010). Qualitative research interview seeks to uncover and interpret the worldviews and experiences of the participants and hence assuming strict confidentiality may negate the basic assumptions of the social constructionism paradigm. Therefore, the ideal thing to do

when reporting qualitative data is to observe the principles of anonymity by concealing the identity of the participants (King & Horrocks, 2010).

The quest for the present research to gain an in-depth understanding of the research participants on the process of forensic accounting investigation of public sector corruption requires allowing participants to socially construct their world view. Thus, the study therefore did not assure the confidentiality of all the data obtained from the participants because by so doing the validity and reliability of the entire research may be impaired. However, this does mean that the sanctity of certain secret information obtained should not be maintained. The issue of corruption is very complex and sensitive and the researcher needs to exercise caution in reporting the findings. Similarly, EFCC is a very sensitive institution in Nigeria operating with a lot of statutory and legal backings that require the respect of all and sundry. Furthermore, the right of the participants is to be respected and research acts ethically to handle the data with much respect. As the goal of qualitative research is interpreting and understanding the worldviews of the participants, utmost confidentiality implies certain vital aspects of the participants' understanding and experiences regarding the phenomenon may be concealed.

Rather than assuming confidentiality (particularly on issues having direct bearing with answering the research questions), the current research assumes the anonymity of the participants thereby protecting their identity. This entails keeping all personal information relating the research participants private and confidential. Another means the researcher observed the anonymity of the research participants is through the use of pseudonyms (King & Horrocks, 2010) as captured in Table 3.2 on the demographic

data of the participants. Alternative names were used to represent the participants instead of using their original names while reporting. Additionally, other means to anonymise the participants were devised as the research progressed. Discussion were centred on the research participants on the level of anonymity they may require regarding the sensitive nature of their responsibilities and office requirements.

3.6.4 Thematic Analysis and Coding of Data

Data do not speak for themselves and as such they have to be analysed and interpreted. Obviously qualitative data analysis works essentially from the data (Richards, 2015). Analysing qualitative data entails making sense of the data. The process is often a complex undertaking involving moving forth and backward among concrete pieces of data, abstract concepts, deductive and inductive reasoning and description as well as interpretation (Creswell, 2013; Guest, MacQueen, & Namey, 2012; King & Horrocks, 2010; Merriam, 2009; Richards, 2015; Yin, 2011; Saldana, 2009). Through this process of making sense of the data, the research questions are answered. Thus, qualitative research lays emphasis on the significance of context and in making senses of the data, the analysis must take cognizance of the experiences, understandings and interpretations of the participants' accounts (King & Horrocks, 2010; Merriam, 2009). The emerging meanings, insights or the understandings from making sense of the data constitute the findings (Merriam, 2009). Furthermore, the findings are reported as themes, descriptive accounts or categories cutting across the entire data. In qualitative research, there are no hard and fast rules in the identification of themes as in the thematic analysis. However, general guidelines are discernible in the literature for the determination of themes. First, the identification of a theme involves a concerted effort on the part of the researcher to find the theme in the data. It is not simply an issue of

just picking it in the data as a ready-made found issue. Conversely, it involves the researcher making choices of what to include and what to discard as well as how the participants' accounts are to be interpreted (King & Horrocks, 2010). Second, in thematic analysis, the degree of repetition is of paramount importance. Raising an issue once in a single interview may not constitute a theme however powerful it might be. There is always the need to balance within a case and across cases analyses covering one and multiple interviews respectively. Thirdly, themes have to be responsive to the research's purposes for addressing the research questions. Fourthly, the categorization of themes has to be exhaustive (Merriam, 2009). This implies that the study should be able to place all the relevant data in a theme (Saldana, 2009). Fifthly, themes must be mutually exclusive (Merriam, 2009), such that the emerging themes are distinct of one another (King & Horrocks, 2010). However, it is sometime inevitable for an overlap to occur among the themes. Lastly, themes should be presented in conceptual congruence which implies the same level of abstraction stance.

The entire process of the thematic analysis presented above begins with coding the data. Coding in qualitative research entails the identifications of the data segments that address the research questions. A code is as description in text from the data depicting a component or the semantic borders of the theme (Guest et al., 2012). A code can range from the participant's word which communicates feeling, perception or explains a phenomenon to as large as pages of observation field notes describing an incident observed (Merriam, 2009) Further to this, a code can emerge from the participants' words (*in vivo* codes) or from external source (*en vivo*) which comprises terms from the literature or the researcher.

In this study, the general guidelines of the thematic analysis have been adhered to strictly. Specifically, the three stages of coding as captured in the literature in accordance with (Creswell, 2013; Guest et al., 2012; King & Horrocks, 2010; Merriam, 2009; Richards, 2015; Saldana, 2009). At the start of the analysis, the researcher ensured reading the interview transcript thoroughly before attempting to code any portion of it. This was with a view to familiarizing oneself with the whole of the content of the transcript. Obviously, this was done with the realization that analysing qualitative data requires going forth and back. Similarly, the analysis of a portion of a transcript requires taking into consideration, the whole transcript. After reading each interview transcript at least twice, the study then identified portion of the transcript as well as other documents responsive to the research question. Those portions or segments of the data were highlighted and marginal comments or notes were written against each (see Appendix E for a sample). After assigning the marginal notes for the whole of the transcript, the study went back to those notes and regrouped those that seemed to go together (Merriam, 2009). The emphasis at that point was to describe the data from the participants' accounts of what is of interest to the study. Several descriptive codes (open codes) (Creswell, 2013; King & Horrocks, 2010; Merriam, 2009; Richards, 2015) were then developed and were subsequently defined and redefined as the study progressed.

The next stage followed by the study was to group the descriptive codes based on the interpretation of the meaning attached to the data (Appendix E&F). At this point the study went beyond mere description of the data to interpret their meaning. This was done by grouping the descriptive codes that appear to have common meaning and attributes by creating an interpretive code (axial, topic or analytical code) to such

groupings (King & Horrocks, 2010; Merriam, 2009; Richards, 2015). As a step towards making meaning of the data, the interpretive codes developed at this reduced the number of the descriptive codes developed at the previous stage. However, the process was never an easy-going procedure, in developing the interpretive codes the study constantly looked at the descriptive codes and often referred to the transcript for referencing. The entire process was inductive, iterative and comparative.

At the final stage, the interpretive codes were transformed into overarching themes (King & Horrocks, 2010), categories (Merriam, 2009), themes (Creswell, 2013) or analytical codes (Richards, 2015). Through abstraction at higher level, a number of themes characterizing key concepts were developed. Several of the interpretive codes (second level) were aggregated in forming the themes. These themes provided the ideas or the findings to the study as supported in the analysis. As stated above, the process was never easy, it involved moving forth and back and through comparisons. On many occasions the study while at the process of developing the themes had to go back to redefine the interpretive codes (Appendix F).

3.7 Validity and Reliability

The quality in qualitative research is enhanced when the end product of the research endeavour produces knowledge that is valid and reliable which is ethically presented (Creswell, 2013; King & Horrocks, 2010; Merriam, 2009; Othman, 2011; Richards, 2015). The end users of any research undertaking would want to lay their hands on research findings and conclusions that are trustworthy. Qualitative researches have often being questioned as suffering a great limitation of subjectivity. The detractors claim that new puzzles emerge more frequently than solving old problems (Stake,

1995). However, subjectivity in itself is an element fostering an understanding of a phenomenon. Notwithstanding, qualitative research methodology has strong concern for the validation and the reliability of the entire research process.

Validity and reliability entail conducting the qualitative research in an ethical manner and in such a way that the outcome can be trusted by all having interest in the research. Conducting the research rigorously and systematically would ensure not only the validity and reliability of the research's findings and conclusions but also enhance the confidence of others. Merriam (2009) notes that issues relating to validity and reliability are considered from the conceptualization of the study through data collection, analysis and interpretation up the point of the presentation of the findings.

In the present study, the research so much believes in observing the validity and reliability of the study at every stage of the research process. Every necessary step to ensure the reliability and validity requirements to guide the entire process of this study was strictly adhered to. The topical, complex and the sensitive nature of the phenomenon under study call much to be done to ensure the validity and reliability in the research process and the findings can be trusted. The essence is to ensure that the researcher gets the understanding, experience and worldview of the participants right (Stake, 1995). In qualitative research, there are varieties of strategies based on the philosophical assumptions which are premised on the worldviews of the participants for enhancing the trustworthiness and the authenticity of a study (Merriam, 2009).

Thus, the qualitative research community has provided several strategies and perspectives for enhancing the validity and reliability of study (Creswell, 2013; Merriam, 2009; Stake, 1995). Of worth noting, the strategies often employed for the

validity and reliability in qualitative research as revealed in the literature fundamentally boils down to relate to issues such as internal validity, external validity, reliability, objectivity and ethics of the researcher. Other variant terms are used to depict the same meaning depending on the perspective of the qualitative research scholar. Creswell (2013) and Merriam (2009) identify the usage of other inscriptions within the qualitative research literature to denote strategies for reliability and validity. Accordingly, this study employed these strategies for ensuring the validity and reliability of the research. This includes but not limited to; credibility, transferability, consistency, confirmability, dependability, authenticity and sensitivity.

3.7.1 Validity

Validity in research relates to how accurate and truth the findings of a study are. Essentially, a valid study should reflect the nature of reality and a valid instrument should demonstrate standard for accurate measurement (Brink, 1993). Validity in qualitative research entails a procedure of observing rigour and at the same time maintaining the quality of the study. It is however considered as a paradigm bound to a large extent (Morrow, 2005). A wide range of criteria is used to judge the validity requirement in qualitative research (Brink, 1993; Merriam, 1995). In this study, triangulation and trustworthiness were considered in observing the quality of the research under the validity requirement.

3.7.1.1 Triangulation

The use of multiple sources and methods of data collection and analysis in a research facilitates the process of triangulation in qualitative research. Triangulation entails a means of corroborating evidences from multiple sources to compare and cross-check

the data collected for the study (Creswell, 2013; Merriam, 2009). As earlier discussed, the present study employs interviewing, observation and documents as the sources of data collection. Besides, the case study method and the Gioia methodology for answering research questions 2-3 and 4 respectively guided this study. Obviously, all these are meant to strengthen the study and as a means of confirming the findings that emerged from the study (Merriam, 1988).

Triangulation is a strategy in qualitative research for increasing the credibility of the research findings by using multiple methods and sources of data collection. Through the process of triangulation, data obtained from interview can be checked against the insight gained from observation and the knowledge acquired from documents on the phenomenon under investigation. By so doing the validity and reliability of the research is thus enhanced (King & Horrocks, 2010; Merriam, 2009). Different means of triangulation providing corroborating evidence on the validity and reliability are available in the literature. Researchers make use of methods, sources of data, investigators and theory triangulations for enhancing the validity of their studies (Creswell, 2013; King & Horrocks, 2010; Merriam, 2009; 1988; Stake, 1995; Yin, 1994).

However, as indicated earlier the present study employs multiple sources and method to triangulate the research findings. The justifications for the use of methods of qualitative interviewing, observations and documents as corroborative evidences have been provided. The observation and documents offer support to the data that emerged from the interview. Furthermore, the interview with the research participants covered strata of different experts in EFCC having direct link with the phenomenon of study.

These experts as indicated in 3.5.4 involve forensic accountants, forensic analysts/experts, legal prosecutors and other investigators. Capturing, comparing and cross-checking the views of these diverse experts offers another strength to the findings of this study. Another form of triangulation employed in this study was to repeat the interview with some of the participants at different times to validate the earlier responses. Two of the research participants were re-interviewed to confirm the earlier interviews and the outcome was substantially similar with earlier one. Lastly, in one of the interview sessions with a participant, two of his colleagues listening to the conversation with the interviewer picked interest and decided to join the session. Upon asked by the author to have their separate interview sessions, they insisted in taking part in the group discussion. Their contributions were equally noted in the interview transcript and had further corroborated the data obtained.

3.7.1.2 Trustworthiness

The present study follows the tradition of qualitative research methodology in observing the trustworthiness of the findings and conclusions. The aim of a social research is to provide insights and conclusions which can have effect in theory or practice or both of a particular field. In order for a research to have effect on either theory or practice, its insights, findings and conclusions must appear trustworthy to the practitioners, readers and other researchers (Merriam, 2009). Trustworthiness in research entails convincing the reader or consumer of a research that the conclusions reached make sense and that adequate procedures have been faithfully followed. Different research methods employ different criteria in observing rigour or trustworthiness in research (Merriam, 2009; Morrow, 2005).

In qualitative research, strategies have been identified for establishing the trustworthiness in a study. These strategies are in part based on the philosophical assumptions shaping the research perspective and on the other relating to the worldviews (Creswell, 2013; Merriam, 2009; 1995). Qualities used to measure trustworthiness in qualitative research are credibility, transferability, dependability and confirmability (Creswell, 2013; Lietz, Langer, & Furman, 2006; Merriam, 2009; 1995; Othman 2009; Sandelowski, 1993). These qualities in the quantitative methodology are represented by measures of internal validity, external validity, reliability and objectivity (Creswell, 2013; Merriam, 2009; Othman, 2009).

In this study, these qualitative strategies involving credibility, transferability, dependability and confirmability were adopted in ensuring the trustworthiness and the rigour of the study as recommended by (Creswell, 2013; Merriam, 2009; Sandelowski, 1993). Specifically, in addition to the triangulation of data explained above, the study employed peer briefing, members checking and adequate engagement as well as prolonged engagement in the field in ensuring the trustworthiness of the findings of the study and consequently in achieving the validity. Earlier, the researcher's reflexivity and the audit trail in the data collection and analysis have been presented. Similarly, rich and thick description have been ensured in the data presentation, analysis and discussion. Table 3.3 summarizes the validation strategies followed by the current study.

Table 3. 3

Validation strategies of the current study

| S/N | Validation strategy | Description of the procedure followed in this study |
|------------|---|---|
| 1 | Triangulation | Employing multiple sources of data in the form of interview, observation and document. Multi methods; case study and Gioia method as well as repeating interview at different time intervals (see 3.4.2). |
| 2 | Member checking | Referring to the research participants to confirm the tentative findings based on their submission in the interview encounter with the researcher. |
| 3 | Peer review | Two peer reviews carried by the researcher's PhD colleagues who compared the data and the emergent categories. The major supervisor also peer reviewed in addition to the colleagues. |
| 4 | Researcher's reflexivity | The researcher cleared his position on corruption having had previous experience as a former employee of one of the public utilities in Nigeria which collapsed as a result of corruption among other things. |
| 5 | Adequate and Prolonged Engagement with the data | The researcher was very much involved in the entire research process. Adequate time spent on data collection to the point of saturation. The period of data collection took the researcher approximately 9 months to accomplish. |
| 6 | Rich and Thick description | Rich and thick description have been provided through out. Ranging from the introductory aspect through the methodology section, data analysis, interpretation and discussion of result (see chapters 3 to 6). |
| 7 | Audit trail | The entire procedures, methods and stages in the data collection, analysis and interpretations have been presented in the study. Verbatim and personal transcription of data, manual analysis has been well captured (Appendices D to H). |
| 8 | Maximum variation | Variation was ensured among the research participants comprising different experts in the PSC investigation. Occasionally, negative case analysis were provided and reported thereof in the findings. |

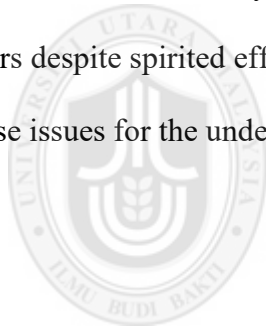
Source: Organized by the Author

CHAPTER FOUR

ANALYSIS OF FINDINGS ON THE UNDERSTANDING OF PUBLIC SECTOR CORRUPTION (PSC) IN NIGERIA

4.1 Introduction

This chapter is about the presentation of the data obtained from the participants' accounts of the phenomenon and their analyses thereof. In chapter three, the detailed description about the research participants was provided. The chapter is divided into three sections. The first section covers the understanding of the meaning of PSC. Next section provides an insight on the views of PSC based on the reality of the participants. Section three and the last covers the persistence. In these sections participants' voices provide the reasons why corruption, particularly PSC is occurring in Nigeria over the years despite spirited efforts to curtail it by various government. Figure 4.1 visualizes these issues for the understanding of PSC in Nigeria.



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Universiti Utara Malaysia

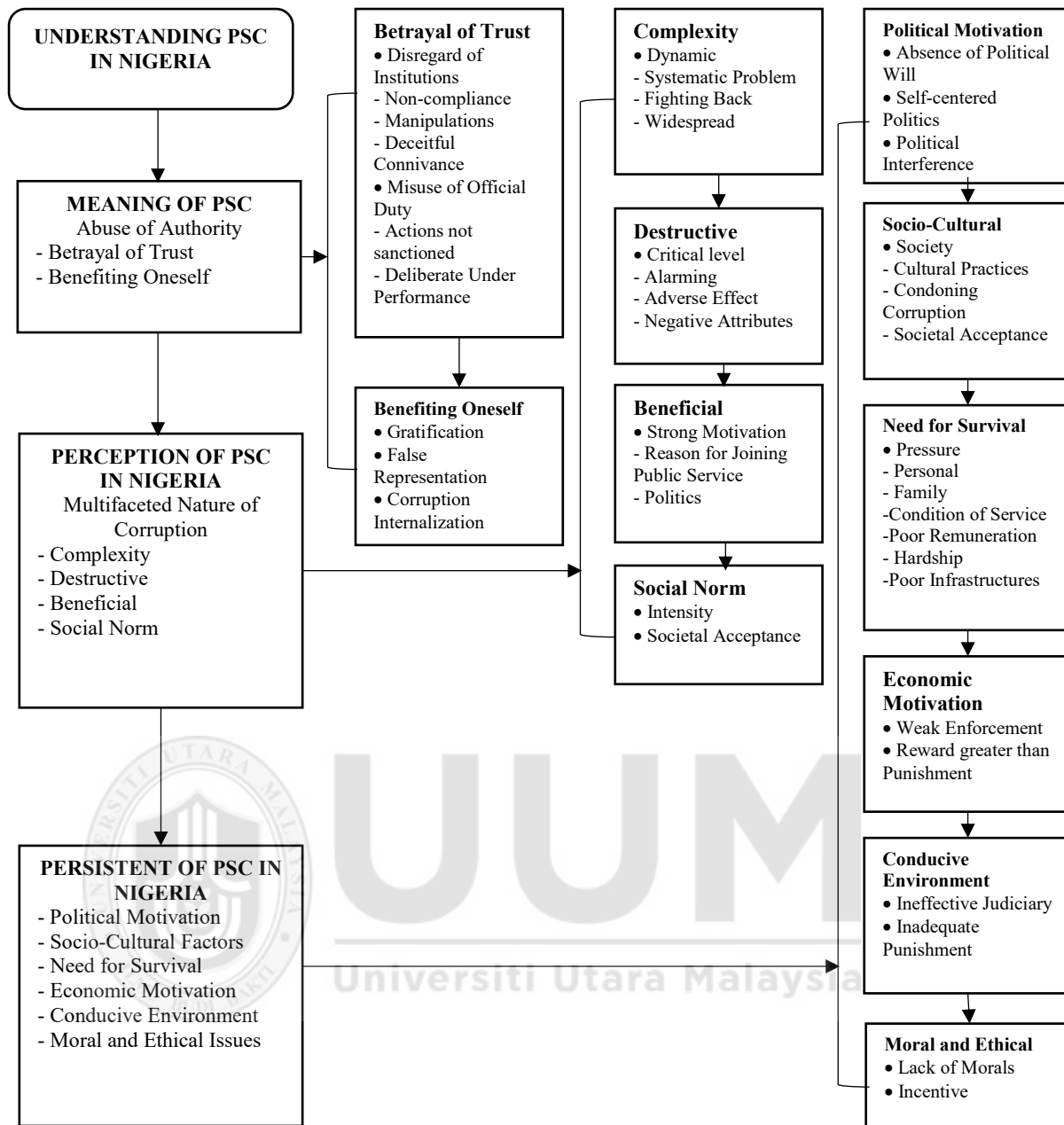


Figure 4.1
Understanding PSC in Nigeria

4.2 Meaning of Corruption

This section covers the research participants' perspective on what constitute corruption and particularly PSC. This section addresses an aspect of objective number 1 (understanding of public sector corruption). Based on the symbolic interactionism perspective, the meaning of corruption has been explored from the participants' understanding, worldviews and experiences in relation to the phenomenon.

Based on the data, corruption means violating one's official engagement while discharging his/her responsibilities. Violation of one's engagement in the context of the study relates to the abuse of entrusted authority. Authority entrusted is interpreted to be abused when public office holders seek to benefit themselves and to betray the trust in the discharge of their responsibilities. Majority of the participants highlight the two dimensions of benefiting oneself and betrayal of trust to refer to corruption. A significant view indicating the meaning of corruption is revealed in the voice of Participant 10 in which he describes corruption as an outright disobedience to the civil service regulations. These regulations, the participants believe are the basis for the contractual arrangement subsisting between the public servant and the state. Thus, in this context the meaning of corruption as interpreted from the participants' account relates to the central theme developed which revolves around the abuse of entrusted authority. Table 4.1 (Appendix K) presents the theme and the sub-themes as well as the dimensions covered in the meaning of PSC.

4.2.1 Abuse of Entrusted Authority

From the context of the study, abuse of entrusted authority theme has emerged as the main direction that describe corruption. Abuse of entrusted authority is generally construed in this study to indicate corruption in its entirety. The data obtained in this study revealed that failure to respect the official statutory requirements of the official engagements amounts to corrupt practices by the public servants. The data found that abuse of entrusted authority takes the forms of betrayal of public trust and benefiting oneself while performing official assignment (refer to figure 4.2).

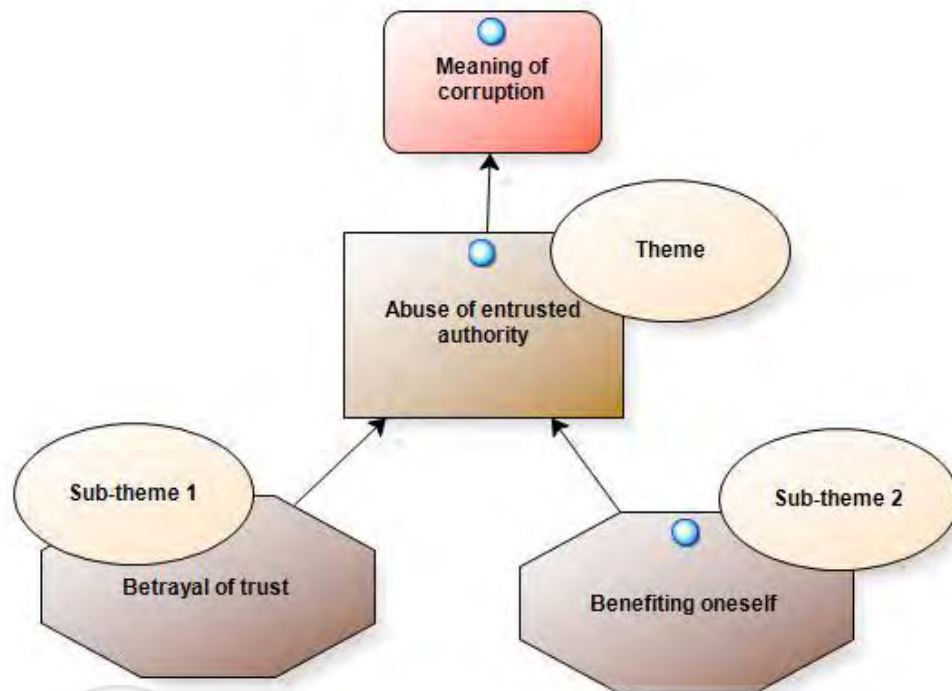


Figure 4.2
Theme and Sub Themes on Meaning of Corruption

4.2.1.1 Betrayal of Trust

Betrayal of trust as interpreted from the data signifies unfaithfulness in the discharge of official duties by the public servants. By performing official duty outside the scope of the provisions of the condition of services, the official trust bestowed upon the public servant is being betrayed. The condition of service according to Participant 5, spells out in clear terms all the requirements of the conduct of an official engagement. Thus, by accepting the terms of the condition of service, the public servant is into an arrangement with the state in the form of an agent acting on the instructions of the principal.

This association that is subsisting between the principal and the agent is based on personal trust. Failure to observe the agreement by either party amounts to betrayal of

trust bestowed. In sharing their experiences, Participants indicate the non-observance of the agreement entered, by the public servant who is an agent of the state, such an officer has betrayed the trust and confidence reposed in him or her. Carrying out official responsibilities in a manner not approved by the state is betrayal of trust and hence recognized as PSC. This is explicitly captured in the submission of Participant 2, for example:

...the public office holders do betray their trusts and engage in all forms of nefarious acts, accruing the benefits to themselves at the expense of the state who employs them. (Participant 2)

In this regard, betrayal of trust as revealed in the data is portrayed in the disregard of public institution and misuse of official responsibility. Hence, disregard of public institution and misuse of official responsibility have invariably emerged in the data to explain corruption in the public sector. Disregard of public institution in the context of the data means becoming indifferent to the constituted authority and provisions governing the conduct of the public service engagements. It therefore implies the failure on the part of the public servants to live up to the requirement put forward by the public institutions.

The participants to the study explained that when a public servant does not comply with the basic requirements of the office, one is considered to have committed an act amounting to disregard of public institution. Participants share their experiences on how public institutions are not being respected to the extent that corruption has been institutionalized. Non-compliance of provisions and rules, deliberate “manipulation of the institutional provisions” and “active connivance to exploit the weaknesses in the system” are some of the acts of disregards of institutions commonly identified. The submission attributing disregard of public institutions to non-compliance to

established laws and procedures is evident in the voices of the participants as presented below:

...inability to operate within the boundary of those official provisions. I assure you hardly you see any public servant strictly operating within the confines of the law...(Participant 10)

... these provisions are in most instances not being complied with. You see, this is what constitute corruption within the government sector... (Participant 5)

...public servants, no longer have regard for public institutions in the country... (Participant 2)

Conversely, other participants view the disregard of public institution to emanate not from the individual public servants' violations of established procedures. Such view sees the disregard of public institution as inherent in the inefficiencies in the system. Therefore, it is the loophole in the system that is responsible for corruption and which make public servants exploit that weaknesses. Participant 9 confidently asserts:

When you have a system that is not working and lopsided do you expect people to do the right thing? So, in discussing corruption, there is the need of taking the inefficiencies in the public system. When you don't have the structures on ground how do you expect people to comply? (Participant 9)

Also, the above position has the support of the voices of many other Participants such as Participant 8 as he observes:

One's responsibility or schedules in some instances provide avenues for corruption to prevail. Apart from this, the system [has] opened up a lot of gaps for processes to be either abused or overlooked. Most chief executives are the accounting officers in the organizations they head and this often lead to abuse of power. (Participant 8)

The above quotations delineate situations that support the divergent opinions among the participants on what constitute disregard of public institution. Whereas the majority are of the view that failure to comply with the basic official requirements accounts for

disregard of public institution, still others consider the inefficiencies in the system as prompting the disregard in public institution. Furthermore, there are quite others that construct the meaning of corruption in relation to the abuse of public trust as indicated in the next section.

The second element that appeared in the data obtained for this study to explain betrayal of trust is the misuse of official responsibility. PSC is considered by the participants as an outright misuse of official responsibility. The public servant, is into contractual relation with the public as represented by the state. When the public servant in his or her official capacity has acted in a way not sanctioned by the state is akin to abusing the public trust bestowed with. Similarly, using one's official capacity in a way contrary to that official requirement amounts to corruption. This means, the participants' worldview portrays PSC to stand for conducts contrary to the general interest of the public. The public servant is into a kind of agency relationship with the public (represented by the state). The public servant (being the agent) is duty bound to act in accordance in the interest of the state (being the principal). In this case, the agent who is the public servant may not be acting in the interest of the principal indicating PSC is a misuse of official assignment.

An example gathered from the data that explained abuse of public trust is when public servants abuse or misuse their official trust. This is evident in the submission of Participant 12 pertaining to the example:

PSC is the misuse or abuse of public trust. Corruption in our public sector can be felt in virtually every sphere of our economy. (Participant 12)

4.2.1.2 Benefiting Oneself

The other sub-theme connected with betrayal of trust that appeared to link the act of PSC to the main theme of the abuse of entrusted authority is the benefiting of oneself. The data obtained reveals that corruption covers public servants benefiting themselves from their official engagements. Most of the PSC is motivated with the intent of deriving personal benefits at the expense of the state. When a public servant compromises his official obligation for his selfish gains, this is considered as public-sector corruption. Access to public office is normally regarded by the participants as the opportunity to maximizing one's benefit. One participant is so direct on this as she mentioned.

I see it that, people see it if I get into that particular position, if I can, can hold this particular office that is the way of getting wealth, as is so easy. So, I see it as something that is so quite terrible that needs to be dealt with as soon as possible, because it really affects Nigeria. (Participant 17)

The data further revealed three categories that associate PSC with the elements that explain deriving personal benefits. Analysis of the texts provided by the participants indicate gratification, false representation and corruption internalization as corrupt practices in which an individual derives personal benefit at the peril of the public.

One of the aspects identified from the data in which benefiting one constitutes PSC is through gratification. Demanding personal gratification upon the discharge of official assignment, is a common ground of PSC in Nigeria as captured by the data. It is obvious that some sections of the public servants have taken it upon themselves that receiving gratification is a pre-requisite for the performance of their duties which means corruption is a product of personal gratification. Several participants revealed in the interview that either one succumbs to offering something or be preferred to forfeit to receiving the public services meant for the benefit of all. Gratification is

identified in the data with various names and labels such as “kickback”, “kick front”, “PR”, “scratch your back”, “office blessing” and many others. As said by one participant, “this is one aspect of PSC that is very prominent in Nigeria” and when you talk of PSC, “it is the meaning that comes to mind”. In relation to this, Participant 17 and 20 eloquently put it in the following words:

Public servants are [have] taken it upon themselves, they won't promote you on time, sometimes you have to bribe them for that in most of the organization. (Participant 17)

All these constitute corruption, do you understand, bribery. (Participant 20)

In fact, participant 17 who is an investigator and a forensic analyst with EFCC, further confidently asserts this while recounting an incidence just happened to her husband a day to this interview encounter.

When you are looking at the kick back, when you are looking at the bribery, like yesterday, my husband wanted to look at, wanted to, as in process his late mum's gratuity and they have to ask him and that he has to come and give them a little money before they can give him a written note and that's, that's bribery, that's corruption. This is his entitlement; this is his mum's entitlement. So, this thing has gotten into the root of everything.

This is rather an unfortunate incidence occurring as revealed by the data and invariably that is what corruption in Nigeria entails. However, receiving gratification is not the only form in which the meaning of corruption is constructed as is further explained in the next paragraph.

The data has also identified false representation as next to gratification by which PSC can mean benefiting oneself from an official capacity. The participants revealed that deriving personal benefits through ingenious means is equally a common place within the Nigerian public service practice. Cases abound of manipulations and intentional

deceit within the public sector for personal gain. “PSC occurs when a public servant falsely represents an information to any member of the public while discharging his or her official duties. It is intentionally misleading others in an official capacity. As one participant succinctly asserts, false representation is done with the intent of misleading others into accepting something that is not true.

Yeah, PSC is a menace and unfortunately is growing by the day and it has to do with insincerity, fraud and every other means by which people try to enrich themselves at the detriment of the public or the state. (Participant 20)

Quite a number of public servants, especially the politicians have internalized corrupt values and thus survive on corruption and as such the meaning of corruption is socially constructed by the participants along that premise. Surviving on the proceeds of corruption confers benefit to the corrupt officer at the expense of the state. Not only surviving on corruption, these proceeds of corruption are in most instances what push many into politics and taking up other public responsibilities as stressed by Participant 2.

There are people in politics who feed in corruption and survive on corruption. In fact, corruption is the prime pusher or rather mover of people to go politics. (Participant 2)

4.3 PSC in Perspective

In this section, the study describes the understanding of the participants’ perception on PSC in Nigeria. The general perception on PSC in Nigeria as indicated in the perspective of the participants is that PSC is a social reality. The social reality of the PSC in Nigeria is revealed in the views expressed on the perception PSC. In interpreting the data obtained on the perception of PSC, four themes emerged to explain the social reality of corruption. The general awareness of the complexity of corruption in Nigeria is one of the perceptions identified on PSC in Nigeria. Other

themes that emerged from the analysis, are the multifaceted and destructive nature of PSC. Lastly, PSC is beneficial to the perpetrators as they engage in the reprehensible act. Figure 4.3 visualizes the themes and the subthemes on the perception on PSC in Nigeria.

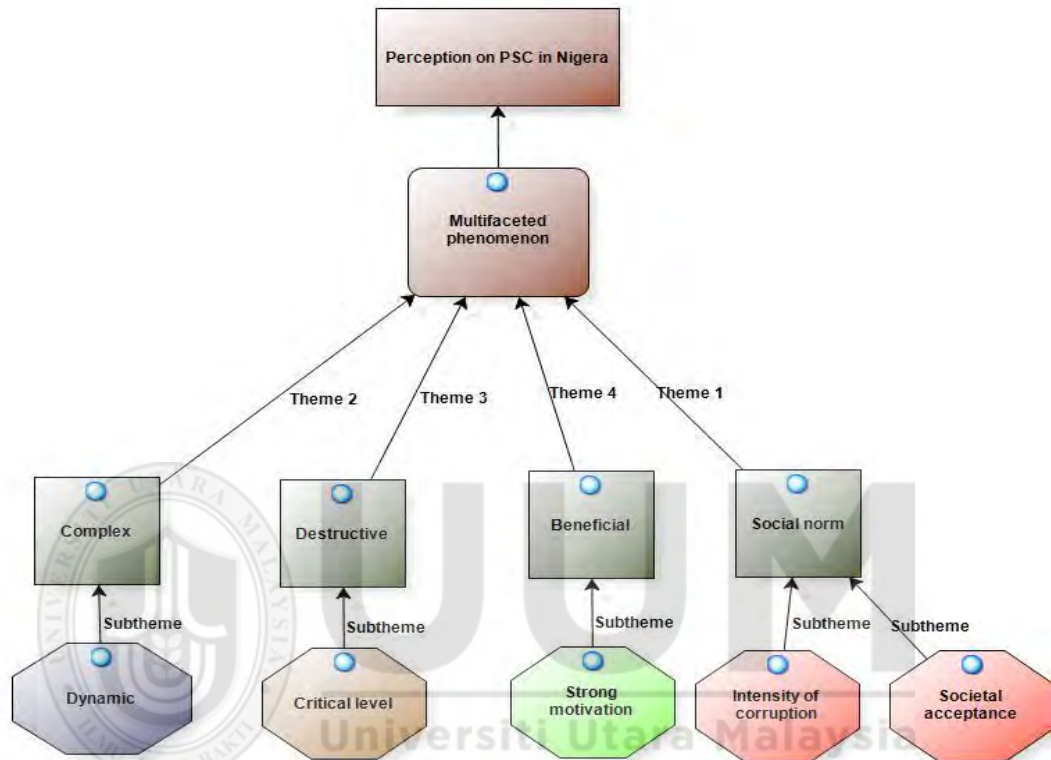


Figure 4.3
Theme and Subthemes on the Perception of PSC in Nigeria

4.3.1 Theme One: Corruption as a Social Norm

The social reality of PSC is interpreted in its public presence in Nigeria. Data revealed corruption is perceived as a social norm. Social norm in the context of this study relates to the prevalence and the gradual recognition of corruption generally. The perspective of participants based on the nature of social reality indicates the presence PSC in Nigeria. The data stipulates that there is intensity of corruption and that corruption now, more or less appears to be a social norm in the country. Thus, the presence of PSC in Nigeria creates the general awareness among the public of its existence. Having

been involved with the phenomenon, the participants' interpretation of this social reality indicates the public presence of corruption in Nigeria.

Analysis of the data revealed the presence of PSC is attributable to it becoming an institutionalized system in Nigeria. In this sense, institutionalization of PSC means corrupt practices are becoming part of public service delivery in Nigeria. Impliedly, corruption is so much engrained within the public-sector service practice in Nigeria. Thus, the PSC is considered as an institution shaping the public-sector practices in Nigeria. Several experts (Participants 2, 13, 15 and 24) argued that "corruption is deeply rooted in Nigeria" and the "public sector service is affected by corruption". Even though "PSC cannot be eradicated completely", it needs to be "checkmated". The institutionalization of PSC is very much stressed as is evidenced by the following submissions by the participants:

".....corruption breeds in the public sector"

"Corruption is an institutionalized system"

"There is huge public-sector corruption"

"PSC is largely practiced"

"PSC is historical"

The visible nature of PSC has also been identified by participants to also indicate its intensity. Despite being a very secretive phenomenon, PSC in Nigeria in many instances is visible to the eyes of the public. Not to talk of reports emanating from the media, evidences of corrupt living are very glaring among the public servants.

...it is very glaring; it is rampant found in almost all public establishments including the private as well. (Participant 2)

Corruption in our public sector can be felt in virtually every sphere of our economy. (Participant 12)

In addition, prevalence of PSC is interpreted in line with the occurrences. Data obtained delineate the prevalence of PSC as reflected: “It is prevalent”, “PSC is everywhere in the economy”, “PSC is very much pronounced”, “stories indicate the intensity of corruption in the public sector”, “corruption dominate the public sector”. Views expressed on the prevalence of PSC in Nigeria are so direct and invariably indicating intensity of PSC. The examples from the data obtained as presented below further highlight how prevalent PSC is:

As a matter of common knowledge PSC is prevalent, a common in Nigeria. The issue of PSC has predominated the public service sector of the three tiers of government in Nigeria. (Participant 5)

...going by every report in the media, every listening Nigeria is aware that there is pervasive PSC in Nigeria. (Participant 15)

There is high index of corruption in Nigeria and particularly within the public-sector service practice. One participant stresses this position; “PSC accounts for the highest index of corruption in Nigeria” (Participant 1). The general views regarding the high incidence of PSC revolve around categories such as; “PSC is rampant”, “there is huge corruption in Nigeria”, “PSC is largely practice”, “there is much corruption in the public sector”. Comments made by participants concerning the high index of PSC include:

PSC in Nigeria is pervasive primarily considering where we are coming from. (Participant 3)

Much of the corruption in Nigeria is taking place in monetary terms (Participant 4)

There were a lot of corruption in the government ministries, department and agencies (Participant 9)

To be honest PSC is largely practiced in Nigeria. Despite the effort that EFCC has done and what ICPC has done and what other agencies of government have been doing in trying to tame its growth and it is still pervasive. (Participant 22)

Similarly, the analysis from the participants' accounts indicates the non-static nature of PSC in Nigeria. Essentially, the menace of corruption is seen as a growing trend in Nigeria as the data portrays. Failure to properly address the menace causes it to be on the increase. This has been observed by some of the participants when they note: "Corruption is thriving". "It is growing". "It is increasing". This growing trend in the PSC is as such interpreted to account for the intensity of PSC and then of course, the presence of such. In particular, Participants 6 and 20 noted this trend in their accounts of the phenomenon.

PSC in Nigeria is thriving because there are a lot of instances whereby you have corruption in both the federal government, States and the Local government. (Participant 6)

PSC is a menace and unfortunately is growing by the day (Participant 20)

In interpreting the data on the intensity of corruption as examined above, the researcher summed up the elements identified by the participants. These elements covered the institutionalization of corruption, visible, prevalence, high incidence and thriving nature of corruption in Nigeria. Intensity of corruption is one of the aspects that this study interprets from the data to represent the presence of PSC in Nigeria. It is apparent that this intensity of corruption has made it to appear more of a social norm than a taboo in the society. The following section explains the other aspect on the multifaceted nature depicting the presence of PSC in Nigeria.

The second aspect identified in the data denoting corruption as a social norm in Nigeria, is that the phenomenon is informally gaining the status of a recognized social norm. By a recognized social norm, the data indicate that corrupt practices are now being considered normal practices in the society. Going by the general attitudes of the

people toward corruption, participants lament that Corruption is gradually becoming a social norm. The way in which known corrupt public figures interact within the public and always being accorded much recognition calls for alarm. Two categories identified relate to PSC becoming part of life and, also, gaining societal acceptance.

Some of the views expressed in this study link corruption to being part of life in Nigeria. “corruption is like part of us”. As said by Participants 16 and 17, PSC is gradually internalized.

I said if I should talk on corruption in Nigeria, it has been like part of us.
(Participant 16)

I see corruption in Nigeria as something that has rooted into our blood stream.
(Participant 17)

Part of the means in which corruption is becoming a social norm is through societal acceptance of the act. One thing that is obvious about PSC in Nigeria, the society is directly or indirectly promoting it. PSC is now being adored and revered unlike in the past when corruption was treated with contempt and was considered unholy behaviour. Analysis of the text provided by the experts indicate the society is now promoting corruption.

The way corruption is in the past perceived as evil is reducing every day.
Such that people are beginning to see it as a normal behaviour. (Participant 2)

...whereas people accused of corruption or those involve in corrupt acts amounting to billions of money are living freely everywhere in the country without being looked down upon. (Participant 10)

Not only that, but to the extent of encouraging public servants to be corrupt. The society now celebrates corruption and just focus on people that can share money as evidenced in the following accounts:

The society itself is in a way encouraging corruption through certain activities.
(Participant 2)

...and the other parties celebrate those that have gotten illegal wealth at the detriment of government so from that point. I think there is something that need to be controlled and checked. (Participant 24)

All what people are after is someone that can just be distributing money without bothering on how such persons acquire such money. (Participant 2)

In the forgoing, two categories explaining PSC as a social norm were presented. Participants revealed that becoming part of the people and gaining societal acceptance corruption is construed as a social norm. Intensity of corruption and societal acceptance are the subthemes reflecting the theme denoting corruption as a social norm in Nigeria which subsequently explains the multifaceted nature of corruption among other themes identified. Next section captures the second theme covering the complexity of corruption,

4.3.2 Theme Two: Complex Nature of Corruption

Ancillary analysis of the exploration of the data indicates different forms and complex nature of corruption as a clandestine phenomenon. Figure 4.4 shows this theme, the subtheme and the categories linking the participants' interpretation of the social reality.

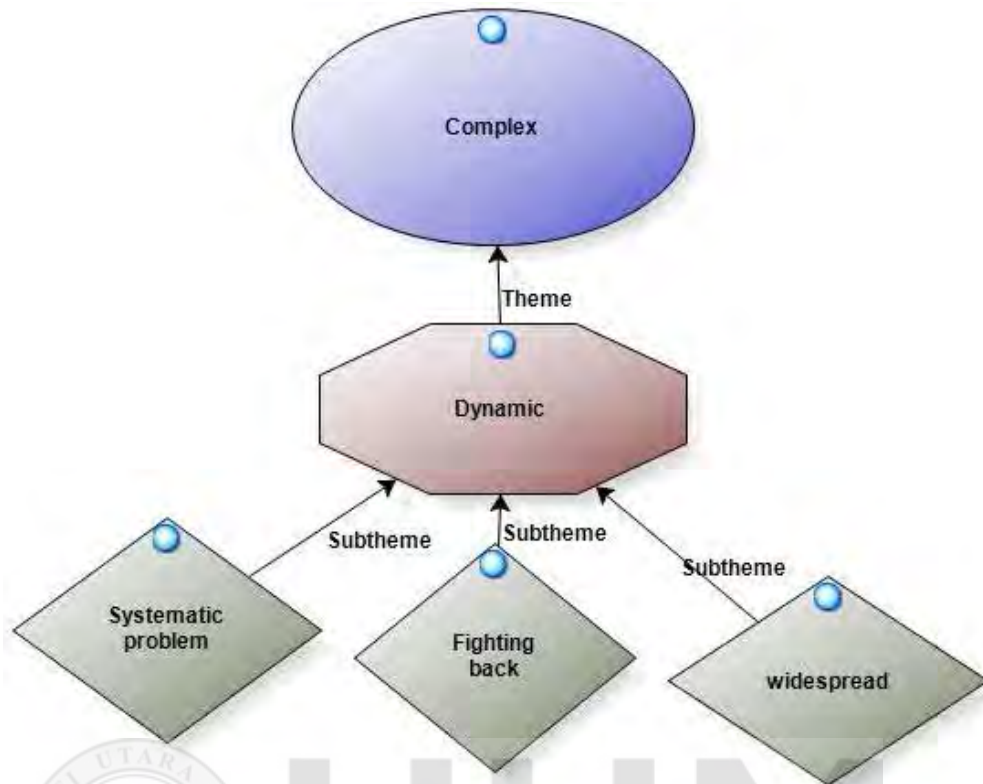


Figure 4.4
Theme Two; Complex Nature of Corruption

The participants believe that as a complex phenomenon, corruption is a systematic problem in the Nigerian public sector service. By systematic problem, corruption schemes are well organized and are deeply rooted into the Nigerian public sector service practice. More so, it has become so ingrained in the system as so many cunning ways are being devised for beating the system. For example, Participant 4 perceives PSC to include other non-monetary aspects:

.....it is very glaring, it is rampant found in almost all public establishments including the private as well. (Participant 2)

As a matter of common knowledge PSC is prevalent, a common in Nigeria. (Participant 5)

The issue of PSC has predominated the public service sector of the three tiers of government in Nigeria. (Participant 5)

These statements imply that the public-sector service in Nigeria has been penetrated so much to accommodate varieties of corrupt practices. Evidently captured in the voices of the participants, PSC presents a systematic problem to the performances of the public-sector service practices. Inferred from the analysis of the texts emerged from the understandings of participant 6 revealed the existence of a problem in the Nigerian public sector service.

There is problem within the public-sector system in Nigeria. (Participant 6)

However, other participants such as participant 8 have recognized certain indices that contributed to PSC becoming a systematic problem. He states thus:

Hence, there is abuse of process and improper checks and balances. Internal control system is missing. Good internal control system entails segregation of duties within an organization. (Participant 8)

Another complexity of corruption further revealed in the data, is that it is a crime the fights back. The participants perceive corruption as the only financial crime that bounces back on someone when it is being fought. Specifically, as it is evident in the voice of Participant 7 for example, corruption as envisaged through corrupt officers who are always ready for a big fight to keep on with the corrupt practices.

...but you should know that corruption is the only crime that fights back when you're fighting it and that corruption is like a cancer in the Nigerian system. (Participant 7)

Now, the biggest challenge is that even those who do not partake in it are afraid of the consequences of corruption fighting back. So, when they see it, they just pretend as if it doesn't happen or that it doesn't concern them. (Participant 22)

These views expressed on corruption fighting back have further complicated the already complex nature of corruption. It therefore follows that those members of the public not in support of the behaviour are in one way or the other compelled to condone

it. Thus, the participants see that people are afraid to speak on corruption in order to avoid the repercussion that may come for such involvement with speaking against the corrupt public servants. Pathetically, the Nigerian state seems not to be doing enough in protecting the ordinary citizens who may fall the victims for speaking against PSC. The complexity of PSC and of course, the multifaceted nature of the phenomenon is in fact the outcome of it defying one's imagination which emanates from its widespread. The many forms and schemes being employed in the perpetration of PSC and other corrupt practices are such the one cannot easily imagine it with precision. According to Participant 8, PSC in Nigeria has attained an unimaginable level in Nigeria and it is very disturbing and devastating.

4.3.3 Theme Three: Corruption is Destructive

PSC in Nigerian has been identified in the data as destructive. Destructive as interpreted in relation to this study relates to the deprivation of benefiting from the natural, moral, social and economic potentials that the country is richly endowed with. The participants have stated that corruption has denied the country many of its God's giving potentials. The effects are very devastating as ordinary citizens cannot boast of enjoying the basic life amenities. The destructive nature of PSC has very much echoed in the submissions of the participants sharing their perception on the phenomenon. Deduced from their explanation, PSC has reached a critical level in Nigeria. Figure 4.5 visualizes this theme, the subtheme and the associated categories as indicated by the participants.

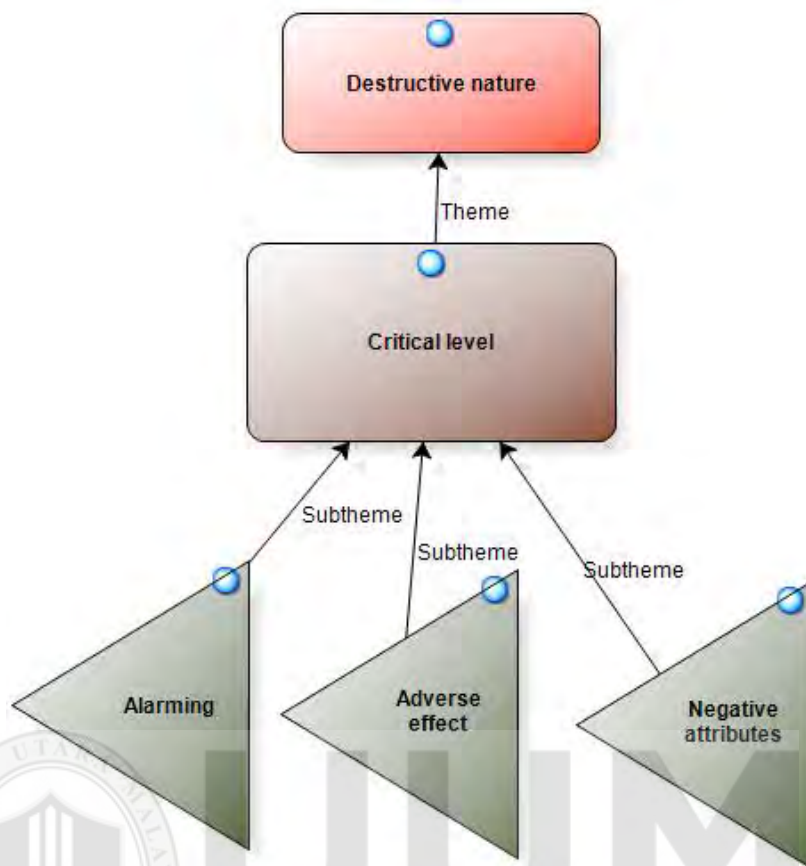


Figure 4.5
 Theme Three; *Corruption is Destructive*

Corruption has reached a critical level as the interpretation of the data reveals. Participants believe that PSC in Nigeria has gone so bad and this was what prompted the setting up of the various anti-corruption agencies in the country. Corruption has reached such a critical level that even the president of the federal republic of Nigeria commented; “if we don’t kill corruption, corruption will kill us”, as expressed in the views of the participants, PSC has reached a critical in the sense that it is alarming and has adverse effects. Further to this, PSC is associated with negative attributes.

Responses obtained from the participants’ perspective have identified PSC as a cause for concern. The extent to which PSC has reached has been recognized as critical.

Several voices indicate that PSC is “alarming”, “a threat to the survival of Nigeria” and “requiring serious attention”.

Corruption is a systematic problem which requires serious attention.
(Participant 6)

It is beyond the imagination of everyone and has reached an alarming stage, very alarming indeed (Participant 2)

A significant view expressed relative to the critical level that PSC has assumed in Nigeria is its association with adverse effects. These effects as noted in the language of the participants cover descriptions such as “it is affecting the entire economy”, “it is affecting everything” and “corruption is affecting the government”. For example, evident in the voice of participant 1 who eloquently captured these multiple adverse effects of corruption. He submitted as follows:

It impacts negatively on development which includes human, development in infrastructure, public health system, educational system, energy supply and host of others. (Participant 1)

In explaining corruption and particularly in the developing world, negative attributes are used to describe it. Imminent from the voices of the participants, corruption is tagged as a “menace” “cancer”, “evil” and a “monster”. While several others, used negative descriptors to indicate how they view the concept. The following are some of the descriptions identified from the data: “corruption is terrible”, “PSC is horrible” and repeatedly echoed in the responses is “corruption is endemic”. For examples the following excerpts of the participant 7’s point of view, vindicate this position:

...but you should know that corruption is the only crime that fights back when you’re fighting it and that corruption is like a cancer in the Nigerian system.
(Participant 7)

...when a disease has entered into endemic, the doctors might not be enough to take care of them, you understand! So, no matter how well, effort was put

by the doctors, people would still see that they are not doing well, that they are not performing because it's so endemic and overwhelming. (Participant 7)

The above quotations on the various perceptions of the participants highlight the critical level reached by corruption which is interpreted under the theme embodying the destructive nature of corruption. Analysis of the data describes the destructive nature of corruption to indicate the social reality of corruption in Nigeria. Despite, the critical level which describes the destructive nature of corruption developed as theme, still another theme has equally emerged indicating corruption as beneficial to the perpetrators. This theme is explained in the next section as the last theme that emerged from the analysis on the social reality of PSC in Nigeria.

4.3.4 Theme Four: Beneficial

Theme four and the last theme emergent in this study to explain the reality of corruption in Nigeria relates to corruption being beneficial to the perpetrators as the data revealed. Those who are involved in corruption and other corrupt practices in their own ways see the behaviour as beneficial to them. In their unique ways, they consider themselves deriving some benefits from the act. Even though not sanctioned by the state, this offers them the strong motivation to get indulged into corrupt activities as narrated by the participants. Figure 4.6 captures this theme and the subtheme as represented through the participants' narrations.

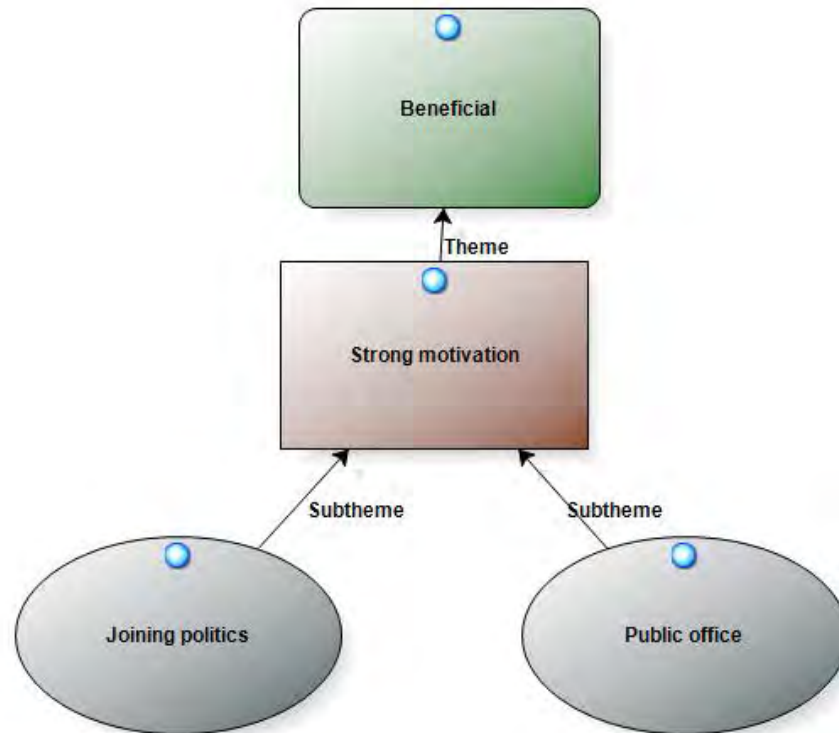


Figure 4.6
Theme Four: Corruption is Beneficial

An aspect of corruption as established from the data obtained is deemed beneficial to the perpetrators and this offers them strong motivation to partake in the act. In the context of this study, strong motivation is portrayed in the urge and desire to assume official duties for the sake of the apparent benefits associated with such responsibilities. This strong motivation as interpreted from the data is manifested in the motives behind joining politics and the use of public office to amass wealth. Data obtained from the participants' accounts indicate that politics in Nigeria is increasingly being regarded as a money-making venture due to the presumed benefits accruing there from. Corrupt means of enriching oneself through politics is one of the views expressed on PSC in Nigeria.

PSC in Nigeria from my understanding it is an institutionalized system starting with the British colonial masters and as a result nobody sees it as a something, as a crime, as a bad system but people see it as going into the government. (Participant 13)

Engagement into public official responsibility based on the interpretation of the data obtained, equally provides the means to getting rich through corruption. Revelations from the participants suggest that securing public office is in some instances equated with getting rich. Therefore, as the first stage into assumption of official responsibility, the public officer is often greeted with a rosy welcome as means to an end. The end is, of course, the proceeds of corruption that would emanate consequent of holding public office. In this regard, the participants believe that public office is a strong motivation for PSC. Participant 17, opened up on this; thus, sharing her experiences and understanding:

I see it that, people see it if I get into that particular position, if I can, can hold this particular office that is the way of getting wealth, as is so easy. (Participant 17)

Concluding this section relating to the perception on corruption, the researcher summed up the views of the participants to that effect. Interpretation of the data on the general perception on corruption reveals the social reality of PSC in Nigeria.

4.4 Persistence of Corruption in Nigeria

In this section, the study finds out from the perspective of the participants the causes and persistence of corruption in Nigeria. Persistence of corruption in the context of this study relates to the occurrences and increasing dimension of PSC in Nigeria since independence. Six themes have been developed from the analysis of the interviews indicating why corruption occurs in the first place and why the persistence. Figure 4.7 shows these themes developed depicting the persistence of corruption in Nigeria.

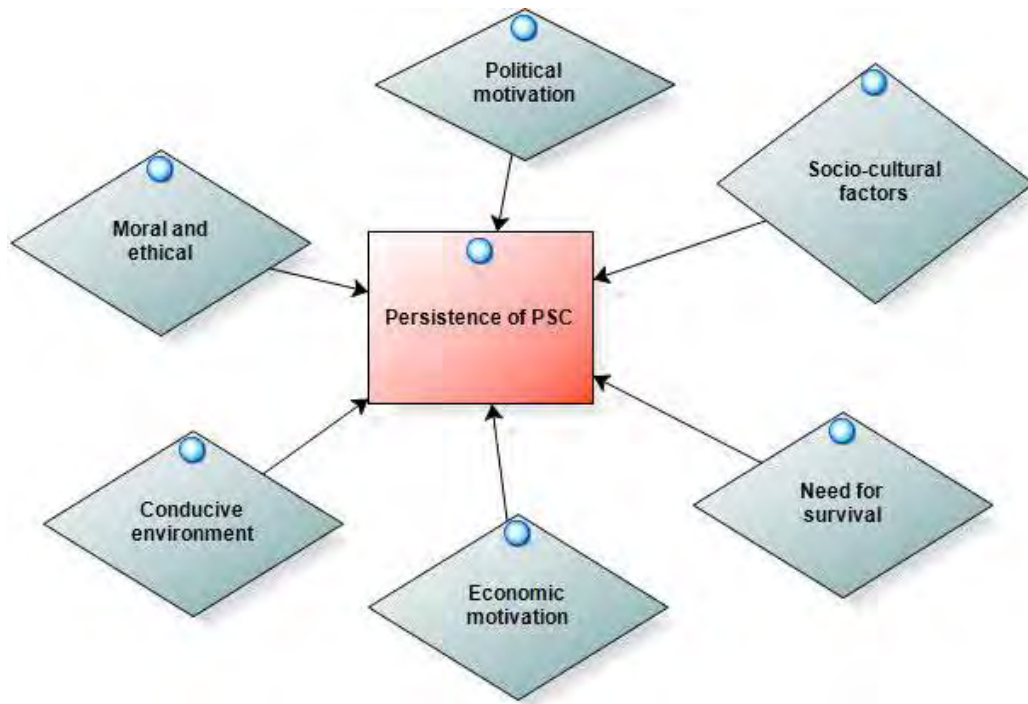


Figure 4.7
Persistence of PSC in Nigeria

4.4.1 Theme One: Political Motivation

As mentioned above, six themes have emerged to explain the persistence of corruption in Nigeria. One of the emerged themes responsible for the persistence of corruption in Nigeria is political motivation. Implied from the data, political motivation means using political instruments in advancing corrupt practices. Political instruments often mean political influence, office or power and its manipulation to engage in corrupt practices. Emerging from the analysis of the participants' narrations, political motivation is one of the impetus to PSC in Nigeria. People are corrupt because they are politically motivated or are not properly exploiting politics to benefit the state and the public. Commonly identified subthemes constituting political motivation include lack of political will, self-centred politics and political interference. Figure 4.8 identifies these subthemes.

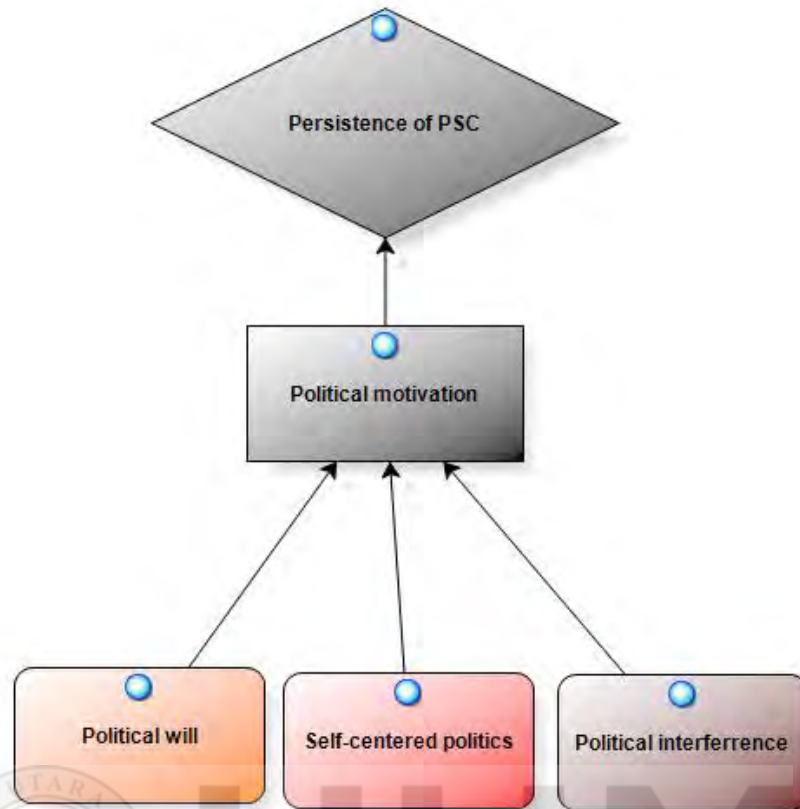


Figure 4.8
Subthemes Depicting Political Motivation

Explicitly revealed in the data, political will is one of the means tipped to provide political motivation to the persistence of corruption. Political will, within the context of this study indicates the readiness and preparedness on the part of the political actors to address the problem of corruption in the country. These actors as identified in the data involve both the political office holders and other public office holders representing the government. Lack of political will was identified in the participants' interpretation among the causes of the persistence of PSC in Nigeria. Several issues embedded in lack of political will as indicated in the views, are lack of capacity, funding and national strategy.

It has been identified by the participants that there is lack of capacity on the part of the anti-corruption agencies to curb corruption in Nigeria. There are instances whereby laudable efforts of the anti-corruption agencies to bring corrupt public officers to book are being scuttled by the authority due to one reason or the other. Explicitly revealed by Participant 15:

... lack of capacity on the side of the government and the agencies that are established to fight corruption...(Participant 15)

Further analysis of the participants' account on the persistence of corruption in Nigeria has in part attributed inadequate funding among the great concerns. Politicians and other public servants accused of corruption often cart away huge sums of public funds. Therefore, they are ready to use part of the proceeds of the corrupt funds to pursue a legal battle to ensure they go scot-free. With huge sums of money at their disposal they can engage the services of financial experts and get advises on how to launder the ill-gotten funds. When faced with corruption charges, they have the financial might to engage the services of the best lawyers in country. On the other hand, the anti-corruption agencies as revealed by the participants are often cash stripped to appropriately investigate all the corrupt cases and subsequently to sustain the legal battle. According to one participant who is an investigator; this has made corruption in Nigeria to be very attractive. Participant 3 provided an all-inclusive evidence on lack of funding based on his experience and encounter with corrupt politicians. He submitted:

Another problem is lack of funding, recounting my experience as an investigator and a prosecutor. On a certain case, I was away from Abuja to a state of the federation for expert testimony and I was not adequately funded. After the case, the accused a former governor and now a serving senator of the federation came and passed me at the airport with his team of lawyers going back to Abuja on a chartered private jet, while I was waiting for my flight (Participant 3)

In addition, participants from the anti-corruption body (EFCC) have noted the lack of national strategy in the fight against corruption. Participant 15 puts it very succinct in his interview account:

What is happening is more or less like discordant tune, am, because there is no national strategy. So, if there is no national strategy, am that will not encourage synergy amongst all of the agencies that are responsible for combating corruption. (Participant 15)

From the various accounts presented above lack of political will in fighting corruption offers the political motivation for the persistence of corruption. Another element of the political motivation indicated in the data is self-centred politics and it is presented in the next section.

The second element of the political motivation to the persistence of corruption emerged in the data is self-centred politics. Participants noted that politics in Nigeria have been identified as highly self-centred. Self-centred politics is considered to be politics of pursuing personal benefits at the expense of the state. The politicians are devoid of national values and the general cause to better the lots of the electorates. Issues identified in the data that bordered on self-centeredness of the political class revolve around lack of patriotism, tribalism, bad governance and the attitudes of the politician in themselves. In the following paragraphs, these issues are presented from the understanding of the participants.

Nigerian politicians are considered by the research participants, not patriotic enough in protecting the country's national values and goals. This has endangered the country into a lot of corrupt practices as indicated in the responses of experts from the anti-corruption body. As represented in the views expressed by Participant 21, lack of

patriotism considered among the determinants of political motivation that leads to corruption.

Everybody is like on their own, so there is no commitment to the course called Nigeria, there is no patriotism... (Participant 21)

One of the greatest causes often being attributable to the persistence of corruption in Nigeria is tribalism. Accordingly, participants have identified tribalism among the causes of the persistence of Nigeria. A country that is made up of approximately 360 different ethnic and tribal affiliations whereby politicians and public servants try to serve the interest of their tribes at the expense of the state.

That's is the question one should ask and essentially one of the major reasons is of course tribal sentiment. (Participant 13)

The way the country is being governed over the years has greatly contributed to the persistence of corruption. Evidently revealed in the various texts of the participants' accounts of the in-depth interviews have attested to this. Evidenced in the opinion of participant 12:

Causes of corruption include but not limited to high level of poverty, corrupt judiciary, lack of political will in fighting corruption, greed poor funding of anti-corruption agencies, bad leadership, and poor reward system etc. (Participant 12)

Politicians have been mentioned in the data to play an important role in the persistence of corruption in Nigeria. In most instances people join politics not with the intention of serving the public. Contrary to that, the prime motive is "self-aggrandizement".

Participant 1 is very clear on this when he mentioned:

The role of politicians themselves has contributed to the persistence of corruption in Nigeria. Our politicians are selfish who... (Participant 1)

Political motivation as evidenced in the data is not only caused by the lack of political will and self-centred politics, another factor contributes as well. Based on the data obtained corruption is equally caused by political interference as explained in the next paragraph.

Another aspect of political motivation to the persistence of corruption captured in the interpretation of the worldviews of the participants is political interference. Political interference occurs when normal procedures are not allowed to take their course. Three categories involving military participation into politics, government factor and the culture of impunity have been singled out in this regard.

Nigeria has had a long military rule and this is observed by a section of the participants to spring up corruption into the public service and the country at large. As stated by Participant 1, the military is undoubtedly being the genesis of corruption in Nigeria.

The most important factor responsible for corruption is the introduction or the entrance of the military into the Nigerian politics. (Participant 1)

We had a long military dictatorship before the advent of current democracy in 1999. (Participant 3)

The various governments in Nigeria have been seen in most cases to epitomize corruption in its entirety. There are certain government policies and practices that are considered laudable in promoting corruption and corrupt practices in Nigeria.

...whereby looking at how people in authority squander the public treasury without proper accountability. (Participant 2)

When persons that have been found committing offences such as corruption are allowed to go unpunished, invariably the state is encouraging the commission of such

an offence. In Nigeria, it is very common for politicians and public servants known to have committed corruption to escape being punished. Example of this is Participant 22's account as presented below:

And one of the biggest challenges, one of the reasons to corruption is the culture of impunity. (Participant 22)

The multifaceted nature and complexity of corruption have caused it to defy a single explanation. In Nigeria, as found by this study many factors are responsible for the persistence of corruption. One of the factors unveiled by this study to explain the occurrences and persistence of corruption in Nigeria is the socio-cultural factor which is presented next.

4.4.2 Theme Two: Socio-Cultural Factors

Social and cultural factors are also recognized in the data among the causes of the persistence of corruption in Nigeria. Certain social and cultural practices are identified by the experts as prime movers to corruption in Nigeria. In this regard the society as hub of the social and cultural practices, is the avenue for perpetrating corruption.

The society functions as the embodiment of people's culture and social interactions. Societies across civilizations differ in their approval of certain practices or otherwise. Some practices are explicitly approved while others have the tacit approval of the society. Participant 2 stressed this point.

The society itself is in a way encouraging corruption through certain activities

He further highlighted on how the society encourage corruption in his words:

All what people are after is someone that can just be distributing money without bothering on how such persons acquire such money.

Three categories were discovered reflecting the society's role in the persistence of PSC in Nigeria. These categories as revealed in the interview are cultural practices, condoning corruption and the societal acceptance. Participants highlight certain cultural practices responsible for the persistence of corruption in Nigeria. In exploring the connection of cultural practices to persistence of corruption, participants explained how the people's culture influences the commission of corruption. Some of these cultural practices as evident in the voices of Participants 22 and 16, are cultures of dependence, extended family, respect for money only, and not being able to speak the truth and keeping silent on issues that do not presumably directly concern one.

...and with our culture of dependence, extended family, it is really, really takes a toll order of someone who has integrity. (Participant 22)

We have a culture that, am, kind, am, respect people who have made money, no matter how they did it. (Participant 22)

That's one thing I find lacking in our society, we are not bold enough or courageous. (Participant 16).

The data equally revealed that even people who do not accept corruption tend to condone it in one way or another. People in the society keep silent over issues of societal concern simply because they are not involved. Others simply chose not to speak of corruption and corrupt practices for fear of the repercussions of such acts. "Corruption fights back" and people are afraid of it fighting back against them, so invariably they decide to condone it, even though not in full support. The following interview excerpts with the experts buttress this position:

Also, people are condoning the act of corruption and consider it as a viable venture. (Participant 10)

Because even if we don't actively participate in it, we have learnt to live with it, you understand. Seeing corruption, condoning corruption, that too is part of corruption. (Participant 22)

Majority of the participants believe that corruption persists in Nigeria because it has the society's recognition and acceptance. The society directly or indirectly has come to accept corruption. Corrupt public servants and politicians are not looked at with disdain. On the contrary, they are being "revered" and consequently "celebrated" as having achieved greatness in life. Example of views expressed indicating societal acceptance of corruption include situations whereby corruption and corrupt public servants are not looked with contempt in the society. Evident in the voices of participants 10 and 18, the following submissions are presented:

...whereas people accused of corruption or those involved in corrupt acts amounting to billions of money are living freely everywhere in the country without being looked down upon. (Participant 10)

How hard does the society frown at corruption? (Participant 18)

Elements of the socio-cultural factors identified to be responsible for the persistence of corruption are embodied in the society. There are certain cultural practices that in themselves promote corruption. More to that, the society condones and in most instances, accepts corruption and corrupt practices. However, the persistence of corruption in Nigeria cannot be restricted to single cause explanation, so the socio-cultural factor only contributes a portion of the understanding. The following section present another theme which emerged from the data to explain the persistence of corruption in Nigeria.

4.4.3 Theme Three: Need for Survival

Emerging from the data is the participants' opinions that part of the causes of the persistence of corruption and especially within the public sector is attributable to survival issues. Based on their experiences and interaction with the corrupt public

servants, the experts believe that pressures push some people into corruption in order to comfortably survive the challenges of life.

Several participants have argued that corruption persists in Nigeria because of pressures coming from many angles. As is evidenced in the revelation of Participant 2, for example pressure is multi-dimensional.

We also have pressure coming from all angles. The pressure for oneself living above his means or the inadequacy of the income being received as salaries and wages. Also, pressures emanating from the family Members. (Participant 2)

In exploring the data, it was discovered that pressure influences the commission of corrupt practices particularly within the low ranking public servants. 6 categories specifically were highlighted in the analysis of the text from the interview as giving rise to pressure. Personal pressure, family pressures and others, condition of service, hardship, poor remuneration and infrastructural challenges are what the participants believe to constitute pressure in the system. The next sections explain these categories as presented in the participants' accounts of the phenomenon.

Many of participants identified personal pressure as one of the numerous pressures motivating the commission of corruption in Nigeria. Participant 14 identified wanting to copy others as one of the ways in which personal pressure is mounted on an individual.

...people want to be like others so they indulge in various activities to make sure that they get money whether legally or illegally. (Participant 14)

Pressure providing everything for yourself and others. (Participant 4)

Family and other pressures are among the causes of the persistence of corruption identified in Nigeria. Participants believe that some people get into corruption in order to meet up with the requirements imposed on them by others particularly their family members. By holding public offices, public servants are normally expected to fulfil certain obligations by the society irrespective of their capacity. Hence, this requirement forces many into corrupt practices. The following are the description of the participants' contribution on the discourse.

Everybody in the public sector is looked at as somebody who has money and should satisfy the yearning of his family either the villagers I mean his village people or relevant example. (Participant 14)

Poor condition of service also constitutes pressures in the persistence corruption. Public servants feel unsecured with the present condition of service, when serving and on retirement. So, they believe the best way to alleviate that fear is to get corrupted so as to provide a buffer for themselves in time of need. Experts' opinions generated indicate the persistence of corruption is in part due to the hardship being experienced. Some public servants get involved into corrupt practices by necessity.

Further to the above, opinions expressed by Participants 20, 1, 22 and 17 emphasize pressure as responsible for the persistence of corruption. Proxied in poor remuneration, pressure is strongly believed to be the reason why many public servants get corrupted. Participant 1 further explained how low income pushes one to look for the slightest opportunity into corruption.

As workers are grossly under paid, whatever comes, one grabs it".
(Participant 1)

Further corroborating the above position, Participant 5 noted:

Also, civil servants are poorly remunerated and this lead to utilizing the opportunity to commit corruption. (Participant 5)

When social amenities are lacking in an environment, life becomes unbearable to the residents. In attempt to salvage themselves, people device means of improving their lots. Part of the solution to cover up under such pretence is to indulge in corrupt practices.

Hardship, lack of infrastructure, in the sense that when there is no NEPA, no light, may be people may want to look elsewhere to get money to buy EGO, fuel for their generators, and as well for battery too. So, these are the factors. (Participant 24)

Analysis of the data indicate that pressure emanating from diverse angles pushes some public servants into corrupt practices. These pressures create the need to survive and ultimately the persistence of corruption. Although, the need for survival emanating through pressures has been identified to be among the factors amounting to corrupt practices, many other corrupt practices are economically motivated as explained in the coming section.

4.4.4 Theme Four: Economic Motivation

There is a segment of the public servants that partake in corruption because they believe it is economically worth undertaking. Economic motivation pushes many to corrupt practices. In the light of the current study, economic motivation is interpreted as the urge by individual to achieve or derive personal gain from the performance or non-performance of certain activities. The views of participants expressed indicate the beneficial aspect supposedly accruing to those involved in corruption.

Corruption is deemed a beneficial undertaking by those who partake in the act as interpreted from the participants' perspective. This motive of benefiting oneself at the expense of the state or the public in some instances pushes people into corruption. As stressed by the participants, corruption becomes beneficial to the perpetrators because of lack of enforcement mechanisms for due process and the respect of the rule of law. There is also the problem of punishment that is lacking or grossly inadequate, which also makes the commission of the act profitable when you compare the benefit and the punishment thereof. Equally observed by the participants is the lack of deterrents to prevent and to dissuade public servants from commission of corrupt practices. These categories as identified by the participants are presented in the following sections. Analysis of the text provided by experts indicate the near absence and weak enforcement mechanisms within the public-sector practice in Nigeria.

Implied from the views expressed by the participants is the rationality of human beings. People tend to weigh the benefits and costs of a given action. They opt for the performance of such act if they perceive the benefit to outweigh the cost. Deduced from the submissions of the participants, corruption is considered highly profitable in Nigeria, simply because of the associated punishments. Example is the quotation from Participant 19, who more or less ridicules the whole thing.

I think may be some laws are not strict enough like penalties and the enforcement of the laws are not very strict and then a times the judiciary is in the delay of case. Penalties for crimes are not strict enough (pause). Someone steal billions of naira and he is supposed to pay back 700,000 naira that is a joke (laughed and then paused). (Participant 19)

Another category established in the data is the inadequacy of the preventive measures to arrest the commission of corruption in the first instance.

Deterrent not enough to deter the commission of corrupt practices. (Participant 6)

The defect in the system: no proper preventive measure in the system exposing those corrupt public officers. (Participant 4)

The forgoing section establishes the economic motivation for the persistence of corruption. The rationality endowment of human entails the choice of action when the expected benefits outweigh the cost. In this regard, corruption thrives in Nigeria because of the benefits accruing to the act consequent of inadequate punishment and lack of enough deterrents to forestall the occurrences and the persistence. Next is the presentation of the fifth theme explaining the persistence of corruption in Nigeria based on the conducive environment existing in the country.

4.4.5 Theme Five: Conducive Environment

Conducive environment is another theme that emerged which explains the persistence of corruption in Nigeria. Referring to conducive within the domain of this study covers situations in the country that tend to encourage the commission of corrupt practices.

The data obtained revealed that enabling environment allows corruption to flourish in the country. The participants believe that the Nigerian public sector service has provided the much conducive environment for corruption to thrive. They identified opportunity to corruption located in the system as one of the issues. Furthermore, the ineffectiveness of the judiciary is also highlighted among the causes for the persistence of corruption. Figure 4.9 captures in pictorial presentation this theme and the two subthemes.

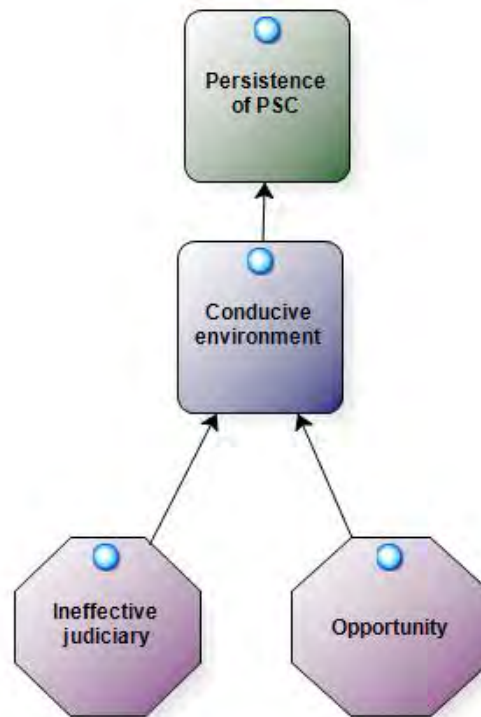


Figure 4.9
Conducive Environment Triggering Corruption

One of the means in which conducive environment for corruption is created is the ineffectiveness in the judiciary. Ineffective judiciary as interpreted from the participants' accounts revolve around issues having to do with legal practitioners, the laws, the judges and the judicial system itself. Participant 13 observed these components as part of the reasons for the persistence of corruption in Nigeria.

Then the second major problem is the legal system; system, the lawyers that's the legal practitioners and the law. (Participant 13)

These components of the judiciary are expected to facilitate the effectiveness of the judiciary or otherwise. Ineffective judiciary is therefore deemed to pave way for conducive environment for corruption to thrive. This is because as observed by the participants, majority of corruption cases end up with legal processes.

Legal practitioners are considered among the elements contributing to the inefficiency of the judiciary. Ineffective judiciary as interpreted in the language of the participants stand to impede the fight against corruption and consequently leading to the persistence of corruption. For example, the views of Participant 13 support the interpretation.

So, the legal practitioners also because of the system conducted by the British legal system which (Participant13)

The existing laws in the country as identified in the data have been faulted in the fight against corruption. Several participants have identified the fault to relate to inconsistencies in the current laws. The inconsistencies of the law in bringing corrupt officers to justice was expressed by Participants 3 and 4.

Hence the law is not fast enough to guarantee sanctioning the offenders. (Participant 3)

The law of forfeiture of assets/properties pending the investigation to be established". (Participant 4)

Ineffective prosecution/judiciary; normally corruption take years before judgment is delivered. (Participant 4)

The above quotations indicate an inconsistency in the judicial system. The data revealed the judicial system ineffectiveness is caused by inconsistency in the law and this has allowed corruption to persist through enabling environment devoid of functional judiciary.

Judges are also, construed to be part of the ineffectiveness of the judiciary. Judges are believed by the participants to partly contribute to the persistence of corruption through inconsistent judgment made. Evident in the voice of participant 14, the role of the judges is identified.

... the problem of Nigeria to some extent has to do with the laws, the laws in which we implement and then some of them, we have constitutional impediments. And then we have a judiciary that sometimes issues order, you understand! They issue orders that don't arrest this person, don't do this, don't do that, to preserve the dignity of human right, we have problem with the judges who do not appreciate the laws in terms of fighting corruption. (Participant 14)

The second element identified in the theme conducive environment cause of the persistence of corruption relates to opportunity. In the context of this study, opportunity relates to openings existing in the system to warrant the commission of corrupt practices. Participants are unanimous to the fact that most of the corruption occurring is because of the opportunity in the system. A very succinct account was presented by Participant 5 in the following words:

Most of those involved in corruption are just opportune, it's just a question of opportunity. Normally, those in strategic government position that enables them to put into their personal pockets what belongs to the government. (Participant 5)

Opportunity to corruption is created, as interpreted from the perspective of the participants when there are lapses in the system. These, according to the analysis of the text obtained from the interview encounter with experts cover issues on lack of transparency, absence of accountability, system defect and enforcement mechanisms.

In most instances, public sector organizations have not been managed with transparency for example people approving fund out of budget. (Participant 9)

This view shared by Participant 9 relates to the transparency in the management of public sector affairs in Nigeria. Lack of transparency as perceived by many participants provides the much opportunity for corruption within the system and consequently the persistence. Participants believe that absence of checks and balances in the public service system symbolizes transparency issue and then giving rise to the

persistence of corruption. In most instances, there is no openness in the discharge of public responsibility. The following evidences from the interview excerpts suffice that conclusion.

You should have check and balances. You should have people who would help him check the activities and the system to ensure that corruption is reduced to the barest level in the public sector. (Participant 21)

Since if there is no proper checks and balances and there is no sanction for someone doing a wrong and the other parties celebrate those that have gotten illegal wealth at the detriment of government. (Participant 24)

Corruption is a systematic problem which requires serious attention. There is problem within the public-sector system in Nigeria. There are not enough checks and balances within the system. (Participant 6)

The interview excerpts also indicate the problem of accountability within the public-sector service in Nigeria. Participants believe that people are not accountable to their stewardship and this has created the opportunity for corruption as explained by Participants 18 and 20 below:

That, make corruption to be very, very attractive or that make corruption to be very, very, for instance, the opportunity that is there. Because most of the officials that are adjudged to be corrupt in this country were found to be corrupt, most of them ran into it because of opportunity. That is one aspect, the opportunity (Participant 18)

Without the good opportunity, the corrupt to a very good extent. (Participant 20)

The participants in expressing their views, never minced words in admitting that there are loopholes in the public-sector service. As categorically stated by participant 1, “The federal system is not working and it is lopsided, whereby everyone is trying to get or grab something for their region therefore breeding a lot of competition.” This position has repeatedly echoed through the perception of many participants interviewed. For example, the following views as presented reflected the stance:

Honestly, if the institution in place is working Nigeria will be a better place. (Participant 16)

Then the final, is the loophole that is still in the system. The loophole that is, what areas of the system.we have the issue of the enforcement mechanism as a whole need to be strengthened. (Participant 18)

Participants have perceived the absence of enforcement mechanisms to create a veritable opportunity for corruption. When there are no enforcement mechanisms or they are inadequate, the opportunity of corruption therefore abounds. The opportunity to corruption alongside ineffective judiciary stand for conducive environment as a theme developed from the data to explain the persistence of corruption in Nigeria. The last theme which covers the moral and ethical issues is presented in the next section.

4.4.6 Theme Six: Moral Decay and Lack of Ethics

Based on the analysis of the data, moral decay and lack of ethics is another theme that explains the persistence of corruption in Nigeria. In exploring the data, it is found that moral decay and lack of ethics are among the considerations leading to the persistence of corruption. There are two themes that appeared from the analysis of the findings to indicate moral decay and lack of ethics. The interpretation of the participants' worldviews on the persistence of corruption indicate defective moral values and other incentives accounted for the moral and ethical factors. There are several ways in which moral values are depicted in the society. The experts have identified avenues whereby the issue of moral values used to be a panacea to corruption and corrupt practices. Categories that emerged include lack of adherence to the religious values, absence of moral values and self-interest.

Religion as interpreted from the words of the Participants is considered among the strong forces in shaping one's moral values. Presumably, the more committed one is to the religion the more expectedly that such person would conform to moral principles. In this sense, corruption is viewed as an erosion of moral values and principles stemming from the failure to adhere to the teachings of the religion. In the opinion of the participants, even though there is claim to adhering to one religion or the other, there are no commitment to the values. Participants 21 and 22 summarized this position when they submitted:

But in Nigeria we don't have true religion, we don't have issue with religion, (Participant 21)

Corruption is like our second, first religion. (Participant 22)

It is in the opinions of some of the participants that people indulge in corrupt practices because of lack of moral values.

Collapse of social and moral decadence, failure of the system, some people are not doing their job. The followers don't checkmate their leaders. (Participant 11)

Yeah, PSC is a menace and unfortunately is growing by the day and it has to do with insincerity, fraud and every other means by which people try to enrich themselves at the detriment of the public or the state. (Participant 20)

Thus, the failure to comply in most instances with the religious instructions have invariably led the people to become self-centred. Public servants are just after satisfying the personal interests without minding the ethical and moral stances of those acts. Some of the participants speak on this:

Nothing has been straight forward, money laundry, laundered the money, looting, the first thing they will think about is myself, myself. They are not, they are not thinking, public holders are not thinking about how to put their best in their jobs, how to ensure that what they were assigned to do they have done accordingly and everything is being done, am, accordingly. (Participant 17)

The leaders don't know what they are doing. They are on their own, it is just a circle everybody is just trying to enrich himself. (Participant 21)

...use of office, you see a lot of things like that. People using their position to confer advantage to either themselves or their family members. (Participant 19)

The above statements of the participants suggested the role of self-interest in pushing people into corruption. Interpreted from the words of the participants, if one is devoid of moral values and principles, such a person tends to follow his or her selfish interest. Upholding to moral principles often puts a check on one's excesses and therefore makes one to act in a socially and morally acceptable manners. In this sense, erosion of moral values as manifested in the pursuit of one's self desire to the detriment of the state and wider public is viewed among the moral and ethical causes of the persistence of corruption in Nigeria.

Other incentives to corruption identified based on the moral basis bordered on greed and attachment of significance to wealth in the pursuit of the public responsibility. As stressed by the participants, corruption and corrupt practices are normally accompanied by some forms of motivations. Part of these motivations revolve around compromising some moral standards within an individual.

So, I see it as a greed, greed really contributes to that. I see it that, people see it if I get into that particular position, if I can, can hold this particular office that is the way of getting wealth, as is so easy. (Participant 17)

People have different reasons, but if you ask me I will say greed, you know. When someone is greedy, someone say there is something to meet our needs but there is nothing to satisfy our greed. Greed is one. (Participant 22)

So, I think for the second question saying what you think is responsible for it, I say number one greed, and number one is completely greed. We are not satisfied; we are not contented with what we have. (Participant 17)

Analysis of the text provided by the experts, indicate greed is a strong cause for the

persistence of corruption in Nigeria. Impliedly not all incidences of corruption are considered petty or survival corruption. Quite several corruption issues are premised within the moral incentive to commit such act nurtured by greed.

Moral conscience is often got lost when so much significance is attached to wealth irrespective of the sources of its acquisition. As revealed by the participants, so much respect is accorded to wealth in the society and by implication, other standards such as moral values are least considered. What people are just interested is how much one has amassed wealth? And not bothering on how such wealth has been accumulated. This is stressed by participant 18 as a strong motivation for corruption to occur and to persist.

And then the next thing, is that you see that the system does not celebrate, that does not celebrate merit, but attaches the, ah, ah, significance to just wealth, not giving or taking into consideration how the wealth in question is amassed, you understand, is the system that upholds corruption. (Participant 18)

4.5 Summary

In this chapter, the analysis and the interpretation of the participants' understanding of public sector corruption were presented. Specifically, the interpretations of the findings presented relate to how the participants, who are experts in the Nigerian anti-corruption bodies construed the meaning of corruption as it relates to the public-sector service. Other aspects on the understanding of PSC covered in the chapter dwelled on the perception or views as well as the persistence of PSC in Nigeria. The emerging themes and the subthemes as well as the categories giving the impetus to the themes and the subtheme were all explained in a coordinated manner. The analysis and the interpretation of data covered in the chapter provided justification for the emerging themes that explained the context of why corruption occurred in Nigeria.

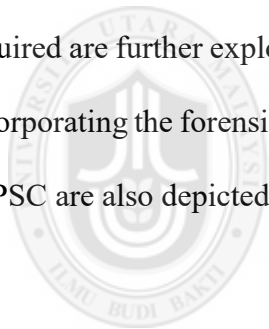
CHAPTER FIVE

ANALYSIS OF CASE STUDY FINDINGS

5.1 Introduction

This chapter presents the analysis of the findings on the forensic accounting technique for investigating PSC by EFCC. The data is based on the information obtained from triangulation of sources of interviews, documents and observation. The data further delineates procedure for investigation and prosecution of PSC in Nigeria using forensic accounting techniques by EFCC, which answers research questions 2 & 3.

Figure 5.1 provides an overview of the nature of forensic accounting investigation by EFCC. Forensic accounting techniques used by EFCC and the types of evidence required are further explored. General procedure of the investigation of PSC by EFCC incorporating the forensic accounting techniques and the procedure for the prosecution of PSC are also depicted.



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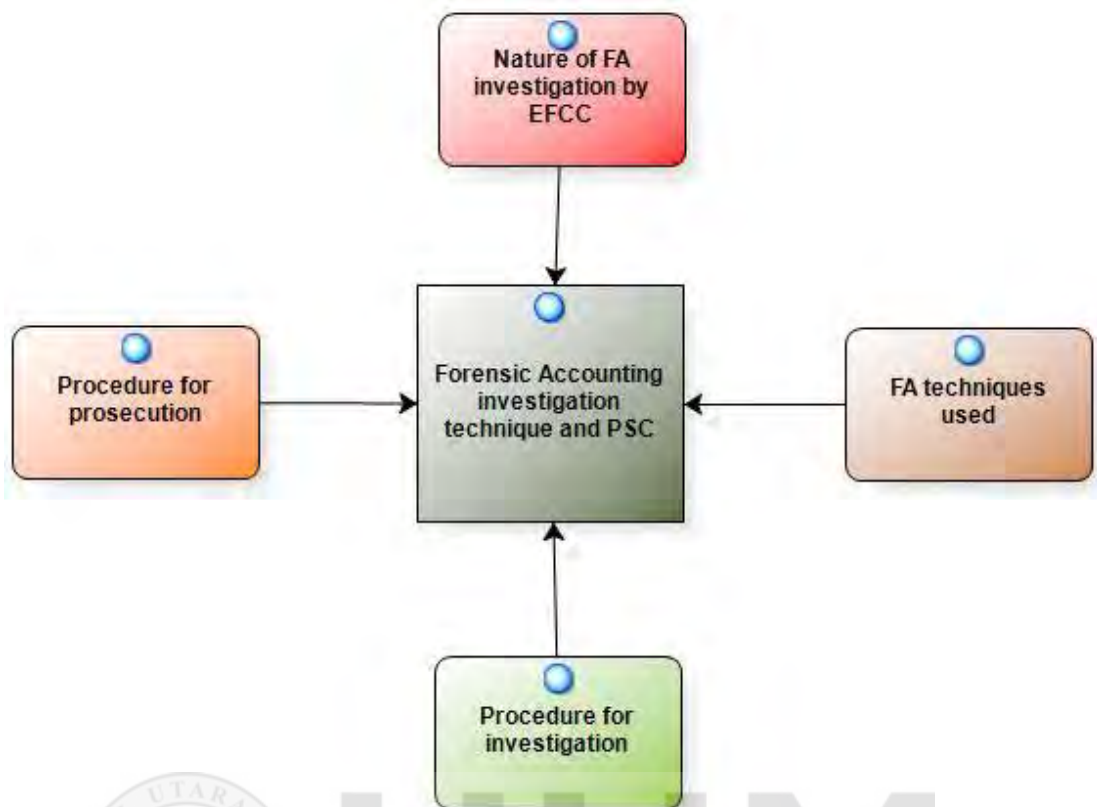


Figure 5.1
Forensic Accounting Investigation Technique and PSC by EFCC

5.2 Nature of Forensic Accounting Investigation by EFCC

Forensic accounting investigation was introduced in EFCC in the late 2013. The aim for the establishment was to provide scientific support in the investigation of PSC by EFCC as well as other agencies in the criminal justice system. However, based on the documents of the commission, it was found that aspects of forensic investigations had already existed prior to 2013. These areas cover the digital forensic, forensic document examination, forensic photography and crime scene preservation forensics. Together with the forensic accounting section, these sections operate in EFCC under the auspices of the forensic unit. Even though, their work is complimentary to one another, each section has some designated staff with particular expertise in that specific aspects of the forensic.

Based on the analysis and the triangulation of data from observation, interview and document, it was found that there were two types of techniques in investigating PSC. Analysis of the data led to the interpretation of the types of the investigations into two major groupings involving reactive and proactive investigations, while the other classes were subsumed under them. Figure 5.1 captures these themes and sub themes presented on the nature of the forensic accounting investigation techniques being carried out by EFCC for PSC.

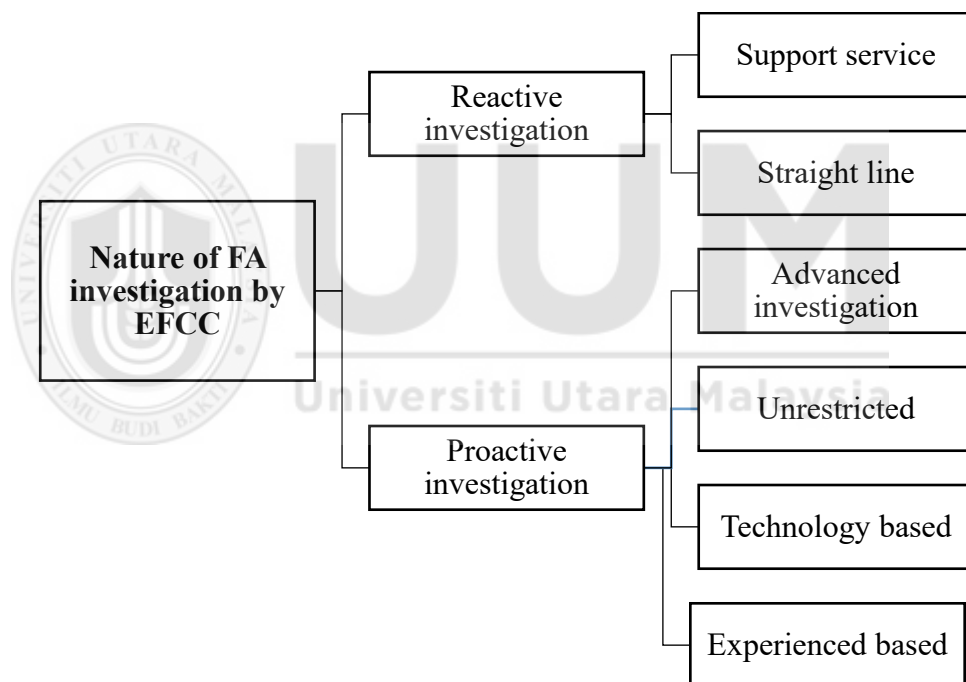


Figure 5.2
Nature of Forensic Accounting Investigation in EFCC

5.2.1 Reactive Investigation

Analysis of the texts that emerged from the interviews conducted and documents gathered, revealed that the type of the investigation mostly conducted by EFCC is a reactive one. Reactive in this case means carrying out the investigation when there is a reported case of corruption in the public sector. From the words of the participants,

reactive investigation occurs as a result of external notification to the commission of financial crimes. External notification means a report coming to EFCC from outside parties that corruption has been committed. These external notifications can be in the form of complaints or petitions. More than 80% (20 out of 24) of the participants interviewed attested to the fact the investigation commences with petition either from known or anonymous individuals. Appendix I visualizes the participants that indicated the commencement of investigation with a petition. To triangulate the data gathered from the interview a document analysis was conducted. Table 5.1 depicts the data gathered to show the number of petitions received and the number investigated yearly as a result of external notification.

Table 5.1
Reactive Investigation

| Year | Number of petition received by EFCC | Number of petitions investigated |
|-------------|--|---|
| 2011 | 6782 | 2399 |
| 2011 | 7737 | 2606 |
| 2012 | 4914 | 2062 |
| 2013 | 6089 | 2883 |
| 2014 | 4941 | 2512 |

Source: EFCC Annual Reports 2011 to 2014

The high number of petitions received yearly reveals that the investigation is to a large extent, a reactive one. In describing, the reactive FA investigation in EFCC, participants believe that it is both a support service and straight line investigation.

The reactive forensic investigation is adjudged by the participants, to be offering a kind of support services in discharging the commission's mandate. Support service

means that forensic investigation in EFCC is not conducted purposely for its own sake but to compliment the criminal investigation. Through the conduct of forensic investigation accurate and reliable evidences is generated which is then administered at the competent court of law when required. Participants believe that it supports the work of the investigators. One thing observed by the researcher is the demarcation of line between the investigators and the forensic accountants and other forensic experts. Forensic accountants as well as other forensic experts are consulted when the need arises for the relative forensic analysis required. The following views clarify this position:

Obviously, the work we do supports the work of investigators which is embedded in what we call 4 plus or support services including:

- (1) Digital forensic involving computer forensic, mobile phone analysis and life forensic.
- (2) Forensic document analysis comprising the analysis of handwriting, printing, security.
- (3) Finger print identification having to do with demographics and finger prints.
- (4) Forensic photography.

The plus one (+1) refers to the financial forensic analysis. (Participant 3)

Forensic investigation provides scientific support in terms of the evidence to be obtained e.g. procurement evidence (Participant 4)

The other aspect identified in the data describing the reactive investigation in EFCC, is the consideration of the investigation as straight line. Straight line investigation means the investigation follows direct sequence which commences with the receipt of petition. In this sense, investigation is being triggered by petitions. As said by one Participant forensic accounting investigation in EFCC is just normal straight line investigation. He further revealed how it is being done in the following words:

The procedure (pause), it's the perfect one in the whole world you understand, because that's only perfect way you either trace the money or you trace the asset back that is even everywhere in the world, that's asset based or financial based. (Participant 13)

Although the reactive investigation based on the analysis of the data constitutes the majority of the investigation conducted by EFCC, closely looking at the data also indicate the existence of the proactive investigation. In fact, based on the analysis of the data, the proactive investigation is now gaining more prominence with the EFCC. Figure 5.3 captures the Reactive investigation as practiced by EFCC.

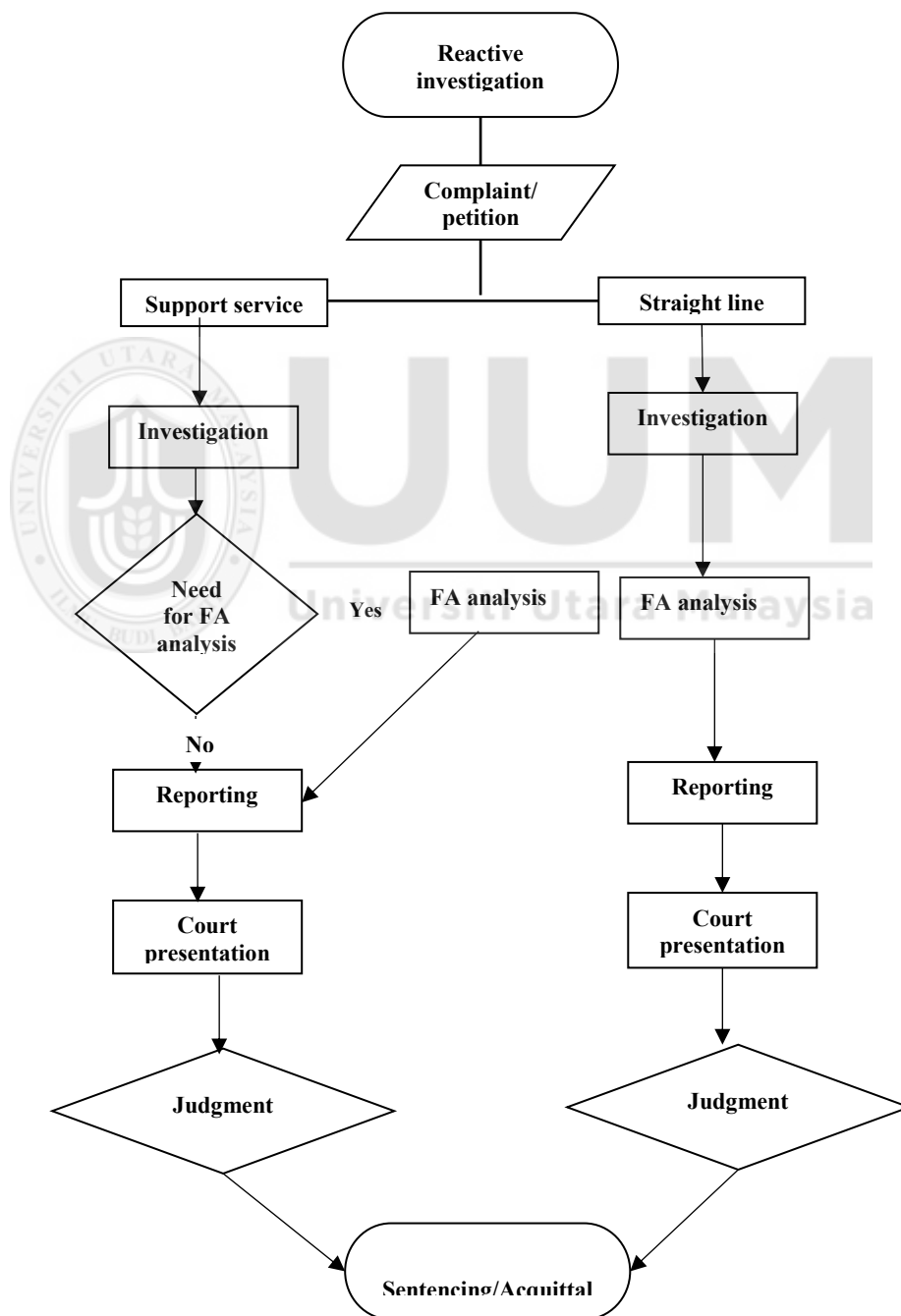


Figure 5.3
Reactive Investigation

5.2.2 Proactive Investigation

In addition to being a reactive investigation, several participants have admitted that the investigation of PSC based on FA techniques by EFCC is a proactive one. Proactive means that the investigation is internally motivated. In this case, EFCC initiates the investigation on its own. Based on intelligences gathered on the commission of corrupt practices, investigations can be instituted independent of external notifications. Participants believe that instances abound whereby investigations in EFCC are proactive. For example, echoed in the view of participant 1, the investigation is largely proactive.

Generally, the investigation procedure within the commission is mostly a proactive one ...” (Participant 1)

Proactive investigation unlike the reactive occurs at the instance of the investigators independent of external reports. The striking difference in proactive investigation as revealed in the data is that it does not have to wait for petition or complaint to be sent before it can be initiated. Essentially, proactive investigation relies on intelligence gathering. The following interview excerpts support this submission:

But there are instances, even petitions are not received, intelligence can be gathered. (Participant 23)

We’ve every right, every right to ask questions of your wellbeing of how your income. If you’re living above your means, we have every right, every right to question you to invite you and question for you. (Participant 16)

...petitions are sent in or we invoke section 7 of the EFCC establishment Act which says that if it appears to the executive secretary, he can cause investigation. (Participant 15)

Participants interviewed have considered the proactive investigation in EFCC as an advanced investigation comprising the traditional criminal investigation and modern

investigation. Advance investigation implies that the investigation goes beyond the traditional confessional type of investigation to an evidence type of investigation. Having been previously exposed to the traditional and criminal investigations, the advent of forensic accounting would undoubtedly be seen as sophisticated method.

Participant 12 is very particular and his position is:

The forensic accounting techniques for investigating public sector corruption in Nigeria by EFCC is based on advance investigation. This includes the normal investigative skills combined with analytic tools. (Participant 12)

Another aspect of the proactive investigation revealed in the data is being an experienced based. Experience relates to special traits that are developed over the years through involvement with the phenomenon. These traits and expertise are employed in gathering an intelligence on the activities of individuals or groups suspected of corrupt practices. Hence, an investigation can be initiated at the instances of the investigators not waiting for petition to be sent in. Participants believe that experiences count a lot in the investigation of PSC. You see the, am, our approach the years over does not conform with [to] what you have in the academic field. Most of it is based on experience you know. (Participant 22)

The above quotation from Participant 22 who is an investigator with EFCC for more than 10 years, provides an understanding of the nature of the investigation. Experience has largely characterized the modus operandi of the investigation which involves following the money. Based on the experience on the job, he further explained the requirement of the successful investigation.

So, you really have to have the patience and the perseverance, you understand to follow financial statements from the, the source of the money down to where whatever it leads. (Participant 22)

A significant aspect of the proactive investigation identified in the data, is the investigation being relied heavily on technology. The forensic unit comprising the digital forensics, forensic photography, finger print forensic and document forensic are stocked with the relevant tools and software for the forensic analyses. Experts consider forensic investigation as a technology based investigation. As a modern means of investigation, it involves the use of technology. As observed, the commission of financial crimes in present times is much of technologically implied.

Further to the above, investigation experts believe that even though they comply to the best practices as presented in the documents available from EFCC, the investigation they carry is not restricted to a particular format. One expert revealed that “what we have does not conform to what you have in the academic” (Participant 21). Not only then, Participant 15 declared that the investigation is determined based on the issue at hand.

5.3 Types of Forensic Accounting Investigation Techniques Used by EFCC

The data reveals that there are several forensic accounting techniques for investigation of PSC by EFCC. Analysis of the interview texts and the documents obtained from EFCC, four techniques of forensic accounting were discerned. These techniques were found to be in conformity with those established in conceptual framework presented in chapter two based on Albrecht’s model. Figure 5.4 presents these methods.

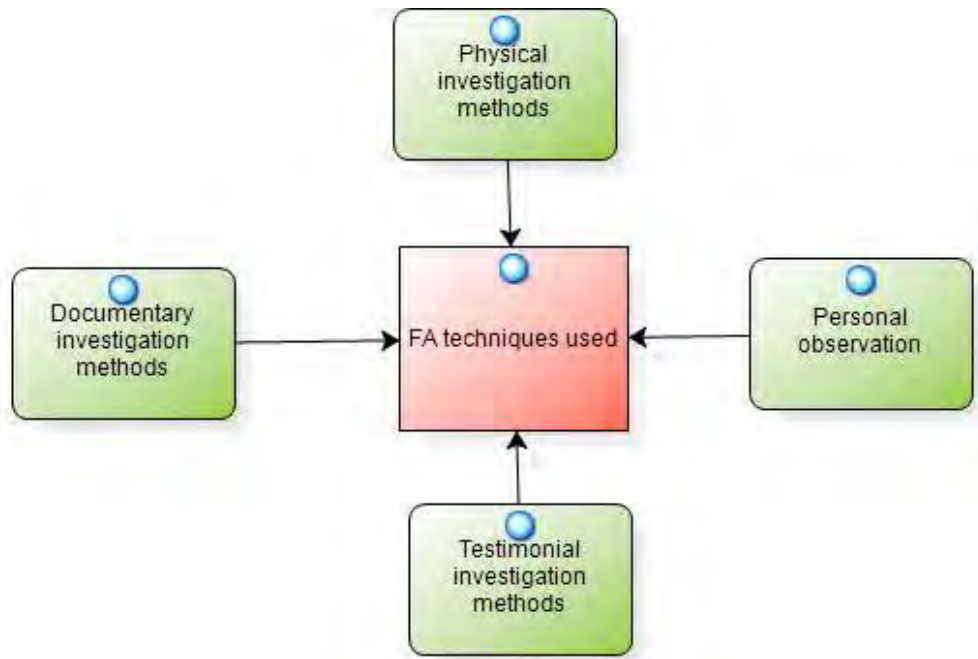


Figure 5.4
Forensic Accounting Techniques Used in EFCC

5.3.1 Physical Investigation

In the context of this study physical investigation is interpreted to mean the generation of scientific evidence from the forensic investigation. It involves the use of modern tools and software to extract evidence that are presentable in the court of competent jurisdiction. The data reveals that the forensic unit is the hub of the physical investigation techniques of EFCC. The forensic investigation is heavily technology based relying on some equipment and software as stressed by Participant 15.

Corruption is not like your average street crime, a lot of reliance have allowed technology to be able to commit these crimes and then the anti-corruption agencies must also have the capacity to leverage on technology, you know to be able to get the needed evidence and so for us in the EFCC, one things we recognize early in the life of the agency is to set up a forensic unit and with the right equipment and with well trained personnel to be able to provide support to the work of the investigators. (Participant 15)

The findings from the interviews are triangulated with the information obtained from the documents. Figure 5.5 visualizes the physical investigation of the forensic accounting technique.

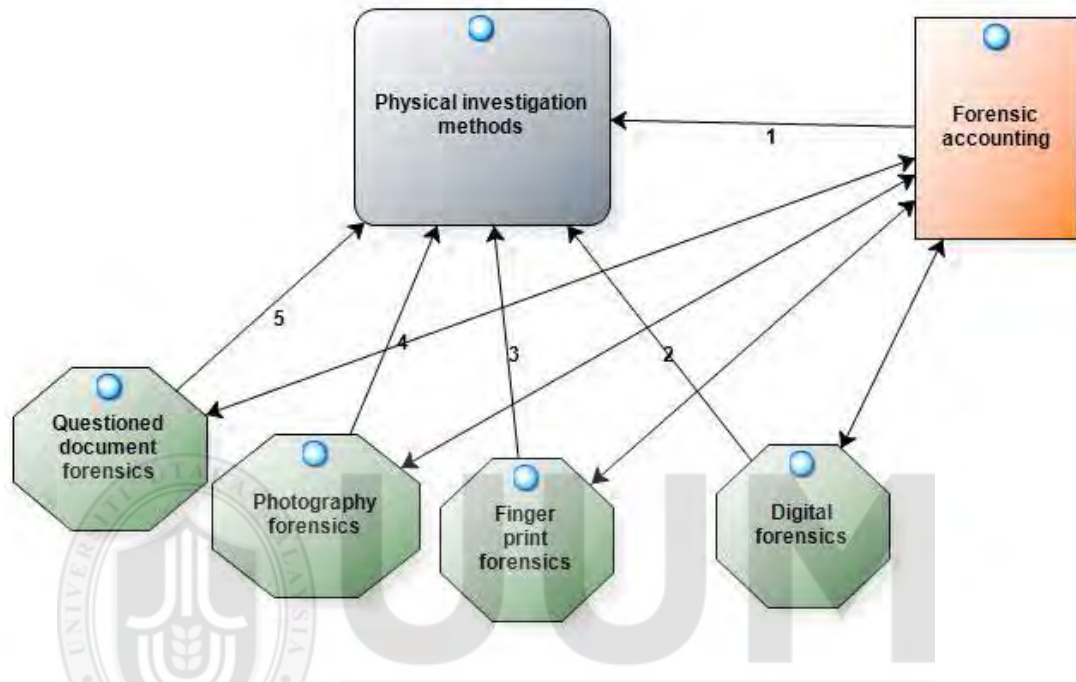


Figure 5.5
Physical Investigation Methods of Forensic Accounting Technique

There are several components of physical investigation revealed in the data that indicate the methods of the investigation. There is a synergy between forensic accounting and the other forensics as indicated in the diagram. Complex financial transactions are analysed by the forensic accounting section while areas requiring the special expertise of the other forensics are appropriately referred to the sections concerned and feedback received thereof as indicated by the two head arrows in figure 5.4. In 2014, a total number of 14 forensic accounting cases were received and all were treated.

Forensic accounting in fight against corruption in EFCC is the central key figure because the analysis we made is that in every case you go through the

financial statement. You've to analyse the statement, you've to review the structure and sometimes some of the expenditures. (Participant 7)

Question document forensics also referred by the participants as document examination is an aspect of forensic investigation in EFCC. Analysis of documents (specifically EFCC's annual reports) revealed that this aspect of forensic investigation covers the areas of handwriting and signatures, counterfeiting, rubber stamp impressions, printing press identification, physical matching, facsimile identification, development of indented writing, restoration of obliterated information and decipherment. As observed by the researcher (appendix J) and triangulation of the data from interview encounter with the experts as well as the review of documents, the analysts give expert testimony on the evidences generated from the physical investigation in court when required. For example, as it was discernible from the voice of participant 17, the role of questioned document forensic was explained as follows:

They will show beyond reasonable doubt that the signature was his own. So, in terms of the document analysis, that really helped in terms of investigation. (Participant 17)

Observation was also made by the researcher of some of the court sessions where the head of the forensic unit provided an expert witness on a corruption case. Field notes from the observation were written (appendix J) and further triangulated with interview findings. Table 5.2 presents summaries of activities carried out by the section over the years.

Table 5.2
Questioned Document Forensics Activities between 2011 To 2014

| Year | Requests received | Treated cases | Backlog from previous year | Court appearances |
|-------------|--------------------------|----------------------|-----------------------------------|--------------------------|
| 2011 | 79 cases | 55 | 31 | 15 times |
| 2012 | 120 cases | 129 | 9 | 9 times |
| 2013 | 121 cases | 121 | - | 18 times |
| 2014 | 119 cases | 109 | - | 13 times |

Source: EFCC's Annual Reports (2011-2014)

Analysis of documents (i.e. EFCC's annual reports) provide details on the functions of photography forensics. Preserving the crime scene through photography enhances the integrity of the evidence generated. According to the document and experts accounts, in particular participant 3, forensic photography provides the following:

- Crime scene photography through visitation and documentation
- Keeping record and preserving physical evidences at crime scene using photography
- Image analysis
- Taking suspect's photographs

In support of the above, the views of participants 17 and 4 are presented below:

We also have a photography, where their pictures are being taken and stored in the data base. (Participant 17)

It also functions in the preservation of the crime scene through photography. (Participant 4)

Between 2011 and 2012 over 300 photographs were taken, while 34 crime scenes were visited across Nigeria. Similarly, between 2013 and 2014 more than 800 of suspects' photographs were taken and 25 crime scenes were visited in 2013.

Finger print identification having to do with demographics and finger prints. (Participant 3)

So, when they bring the suspect, every suspect here, the finger print of such a person will be taken and it will be kept. We have a data base where those, the

name of every suspect that their finger print has been taken are being stored. (Participant 17)

Crime scene investigation and fingerprint identification is an aspect of forensic investigation as emerged in the data. This aspect of forensic investigation in EFCC performs the role of collection, handling and managing, preservation and processing of suspect's finger print (graphic) and other information of demographic nature. It does so, using "Automated Fingerprint Identification System" (AFIS) as stated in one of the documents. "It is a system for the building and managing of criminal data base". The document revealed that AFIS, first became operational in May, 2010 and the database has an annual carrying capacity of 2 million and with room for an upgrade when required. Table 5.3 summarizes the activities for four years' period between 2011 and 2014.

Table 5.3
Activities of Finger Print Forensics from 2011 to 2014

| Year | Carrying capacity | Captured data | Cases received | Cases treated |
|-------------|--------------------------|----------------------|-----------------------|----------------------|
| 2011 | 2,000,000 | Over 3,000 suspects | 5 | 3 |
| 2012 | 2,000,000 | Over 3,000 suspects | 6 | 3 |
| 2013 | 2,000,000 | Over 4,000 suspects | 3 | 3 |
| 2014 | 2,000,000 | Over 4,000 suspects | 1700 | 561 |

Source: EFCC's Annual Reports (2011-2014)

Document analysis indicates that rapid innovations and development affecting the digital technology has had a remarkable influence on the pattern and dimension of financial crimes. Aspects of physical investigation identified in the data cover the digital forensics. Digital forensic as revealed by some of the participants and the

documents reviewed provides a scientific investigation into digital devices such as laptops, cell phones, computers and flash drives. “There is hardly any financial crime and especially PSC without the involvement of digital electronic devices”. Participant 15 noted:

...it is very difficult to investigate economic and financial crimes as it is today am, without analysing information in one of these digital media, so the EFCC has responded to that and by setting up the digital forensic unit and of course, investigating complex economic and financial crimes. (Participant 15)

Records of cases received and treated over the years are presented in table 5.4. Additionally, personal observation by the researcher while visiting the section indicated the presence of such devices collected for analysis.

Table 5.4
Digital Forensics Activities in EFCC

| Year | Devices Received for Analysis | Number of Cases Treated |
|------|-------------------------------|-------------------------|
| 2011 | 101 | 93 |
| 2012 | 316 | - |
| 2013 | 205 | 181 |
| 2014 | 174 | 150 |

Source: EFCC Annual Reports 2011-2014

Even though, the physical investigation techniques are more aligned to the scientific and technological aspects of the forensic investigation, other techniques such as the personal observations are equally important. Next section covers the personal observation as interpreted from the data.

5.3.2 Personal Observation Techniques

Personal observation techniques as described by the participants is putting the suspects under watch. It also covers planning to nab the corrupt public servants in the act.

Several participants who are investigators have explained how these methods operate. Personal observation cover both visible and invisible observation. They do not always warrant the physical presence of the investigators at the crime scene. Hidden camera such as the CCTV can be used to uncover the commission of a financial crime while the perpetrators are unaware. Similarly, certain other situations may warrant the physical presence of the investigators. Principally these wide range of the personal observation investigation methods as used by EFCC cover surveillances, undercover operations scene operations and intelligent gathering among others. Figure 5.6 present the various methods constituting personal observations within the EFCC net.

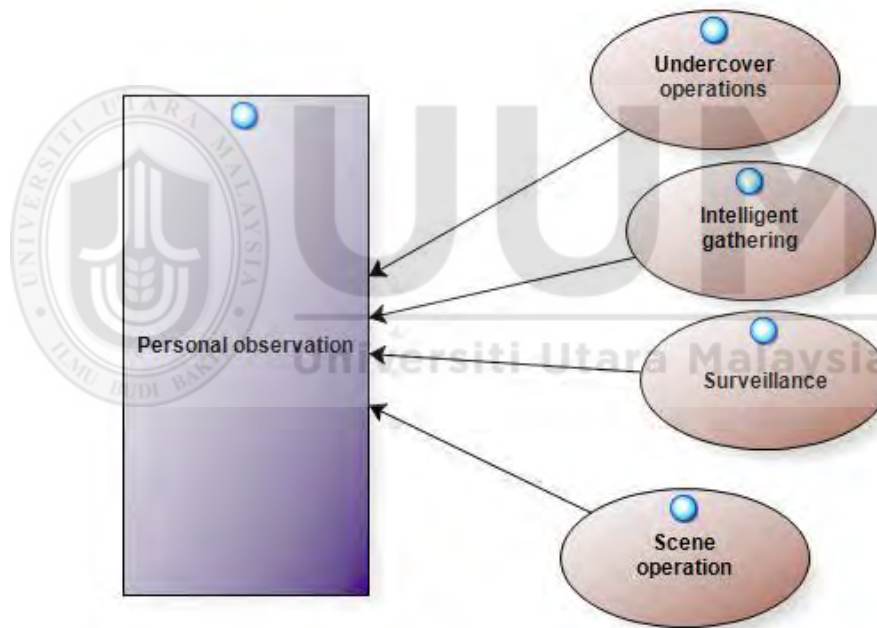


Figure 5.6
Personal Observation Methods

Figure 5.6 depicts the personal observation methods used in investigating PSC. Participants (example 11, 13 and 14) indicate that this technique obtains information particularly, confidential information from the persons or entity they are investigating. The commission infrequently employ this technique in special circumstances which includes cases whereby certain individuals are to be put under watch.

Participants shared how the use of surveillance as one of the techniques of investigation of PSC in EFCC. Specifically, participant 18 mentioned the use of scene operation. In an attempt to get the culprits, get caught in the corrupt practices, EFCC engages in on-site operations referred to as “Scene operation”. The purpose of scene operation as explained by Participant 18 is to nab the perpetrators while performing the corrupt act.

There is what we called “raid”. The essence of conducting raid is, and is usually conducted to apprehend the suspect in the act. It is called scene operation. (Participant18)

As stressed by Participant 18, the essence of scene operation is to get evidence on the commission of corrupt practices. He further said:

If you want to know the kind of technique that you will use, you understand to prove that in court is to get the person actually involved in the act, that is where the issue of sting operation comes in. you arrange for what is called ”sting operation”. It is a technique used to get a person that is perpetrating a particular corrupt act in the process of carrying out the act. (Participant18)

Essentially, the personal observation techniques of the forensic investigation cover the involvement of the investigators at the crime scene. As explained above, this involves the physical presence as in raid or sting operation or it can be impersonal through surveillance for example. However, investigation of financial crimes does not always require the presence of the investigators at the crime scene. Evidence can equally be sourced through other means such as the testimonies of various parties knowledgeable about the crime. The testimonial investigation technique is presented in the coming section.

5.3.3 Testimonial Investigation Techniques

Another common technique used is the testimonial investigation technique. Confessions from suspects or other third parties such as witnesses are normally sought as evidences. Data indicate there are four (4) testimonial investigation techniques used by EFCC in elucidating the commission of corruption. Figure 5.7 illustrates these methods from the perspective of the participants.

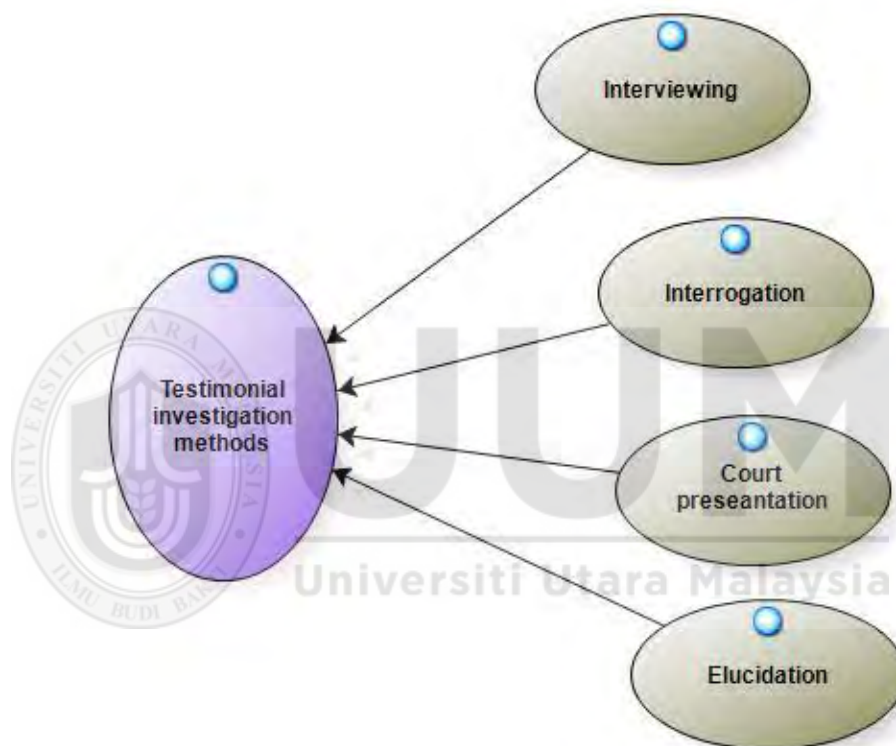


Figure 5.7
Testimonial Investigation Methods

Interviewing is one of the investigation methods commonly acknowledged by several participants. This may not be unconnected with the fact that at the inception EFCC operated more or less, as a criminal investigative outfit as emphasized by Participants 7 and 13. The criminal investigation system heavily relied on confessional statements (Participant 13). However, still interviewing is recognized as method of investigation under the forensic accounting investigation as captured in conceptual framework of

this study in chapter two. Some Participants have identified interviewing as just a technique of investigation, while others tend to contrast it with other techniques such as the interrogation. The following are excerpts of the Participants' accounts:

We use that (interrogation) to get information that should be part of interview technique (Participant 20)

We have an interview and interrogation technique. Interview is when we hear more from the accused just like what we are doing now. The interrogation is when we ask them questions (Participant 24)

Deduced from the above interview extracts, interrogation is another method of investigation based on testimonial evidence. Interrogation is often discussed alongside interviewing as techniques of investigation of PSC in EFCC. However, as it is evident in the voices of the participants, interrogation differs from interview. According to Participant 18, interrogation is when you ask the suspect questions in an unfriendly manner while interviewing refers to normal conversation.

Even though as a process in investigation, interpretation of texts that emerged from the participants' perspective considers it a form of investigation. It stipulates that you carry out investigation to generate evidence (Participant 13). It therefore follows that court presentation is a form of another investigation which establishes the evidence generated at the court of law. The following views of the participants provided a hint for this submission:

That may be to explain more to the court on the conduct of the phone, the mobile phone, the hard drive or the laptop what they have done forensically, and forensically. (Participant 24)

Elucidation as explained by participant 18 is a special form of obtaining an information from the suspect while he is unaware of the investigator's intent. Through conversation or discussion with the suspect you obtain the information that is required.

There is another issue that goes with the interview that is called "elucidation". It is a technique is used to obtain, you obtain information from somebody, and you obtain from somebody, without the person really suspecting you are getting this information from him. (Participant18)

The various technique for investigation in forensic accounting above may not be adequate enough in uncovering corruption cases without the involvement of the documentary evidence. Financial records are often kept in records either hard or soft copies or tracing such documents is very essential in financial investigation. Hence, next section provides an explanation of this vital aspect of the forensic accounting investigation in accordance with the interpretation of the data obtained.

5.3.4 Documentary Investigation Techniques

EFCC relies on documents for evidence of proof. Documents often provide proof of corrupt practices' cases. The trail of activities leading to corruption are normally preserved, where documents are means of recording of official financial dealings. Experts identified the documentary investigation techniques among the forensic accounting techniques used in EFCC. This scenario is summarized by participant 23 in the following words:

...normally we rely on evidences that are documentary. Though, there are instances, where operations, field operations are being conducted. But normally, since this, the public sector, mostly the funds come from the government, so it can easily be traced through the banks, companies that are involved and the accounts of such government agencies and other things. So, you can easily trace the source of the funds and during investigation you can determine how these funds are being utilized. (Participant 23)

In figure 5.8 the documentary investigation techniques are presented as explained by the participants.



Figure 5.8
Documentary Investigation Methods

In EFCC, documents are used to trace corrupt funds. Following the money through documentary means is a popular investigation technique in EFCC as is evident in a number of views on it. The following interview excerpt is very relevant:

In the field of investigating financial crimes, which PSC is, essentially you need to follow the money. You need to follow where the money is, that is where your suspect is, that is, where the property is? (Participant 22)

Analysis of the above texts and the triangulation with the available documents indicate the extensive use of documents in the investigations of PSC in EFCC. Observation analysis indicates instances whereby public servants from various government agencies come to EFCC with relevant documents. For example, while waiting at the reception room during one of the visits to EFCC for data collection, the researcher met with four officers from the federal ministry of commerce. These officers were carrying

many documents at the instance of invitation by EFCC. Essentially, it has become a common sight within the premises of EFCC officers coming from various government ministries, departments and agencies with a lot of documents for inspection. However, the researcher was officially barred from directly observing the investigation processes. In view of this, the researcher had indirectly observed the entry and the exit in and out EFCC with bunch of documents. Hence, the limitation of getting direct insight of the data through observation. Therefore, the finding of this study concludes that use of documents is essentially an integral part of the forensic accounting investigation in EFCC.

Another primary documentary investigation is the reports. Report writing is tipped by the experts as both a process and a form of investigation. Experts revealed that report writing occurs at different stages of the investigation such as on receipt of the petition and after the forensic analysis. Accordingly, report writing is a veritable form of documentary investigation technique as is evidenced from the statements underneath:

The sectional head will minute it down to team leader. So, the team now investigate and report finding to the sectional heads by making his own investigation reports. (Participant.24)

Then, again after your work, reporting in actual reporting you have to write certification, certificate of identification. (Participant 16)

Documents reviewed and insight from the interview further identify analysis of financial data as one of the major areas in which the documentary activities of forensic unit of EFCC concentrates. Participants' views on this, are presented below:

In most instances, it is being restricted to analysing financial records and other documents such as the source documents as well as other important accounting records.....(Participant 10).

Source documents are very important in forensic accounting investigation and it is therefore the number one thing that forensic accounting looks at..... (Participant 7).

Many other document analysis methods are also being put into use this covers the analysis of bank statement and net worth analysis (Participant 6).

The general use of financial analysis by the forensic accounting unit is attributable to the “beginner status” of the section as revealed in the words of Participant 10:

The forensic accounting unit is new in the commission. Normally what it does is financial analysis of documents. (Participant 10)

Furthermore, other participants have discussed the requirements for financial analysis that will lead to successful investigation. Still several others such as Participants 22 and 14 dwelled on how the investigation is being done in EFCC.

So, you really, have to [should] have the patience and the perseverance, you understand to follow financial statements from the, the source of the money down to where whatever it leads. (Participant 22)

5.3.5 Investigation by EFCC

The EFCC’s mandate has given it the powers to investigate all financial and economic crimes as the coordinating Financial Intelligent Unit in Nigeria. PSC is one of the many financial and economic crimes under the purview of EFCC investigation. Analysis of the data in this study indicates yearly records available from EFCC’s annual report on the investigation of major offences. Figure 5.9 classifies the investigation into PSC and other financial and economic crimes as depicted in a diagrammatical form.



Figure 5.9
Investigation by EFCC

Further analysis of the data revealed the investigation of other economic and financial crimes cover other wide range of offences. Review of EFCC documents reveal yearly breakdown of all the major offences being investigated by EFCC. Figure 5.10 captures the other financial and economic crimes under the investigation of EFCC as socially constructed in this study.

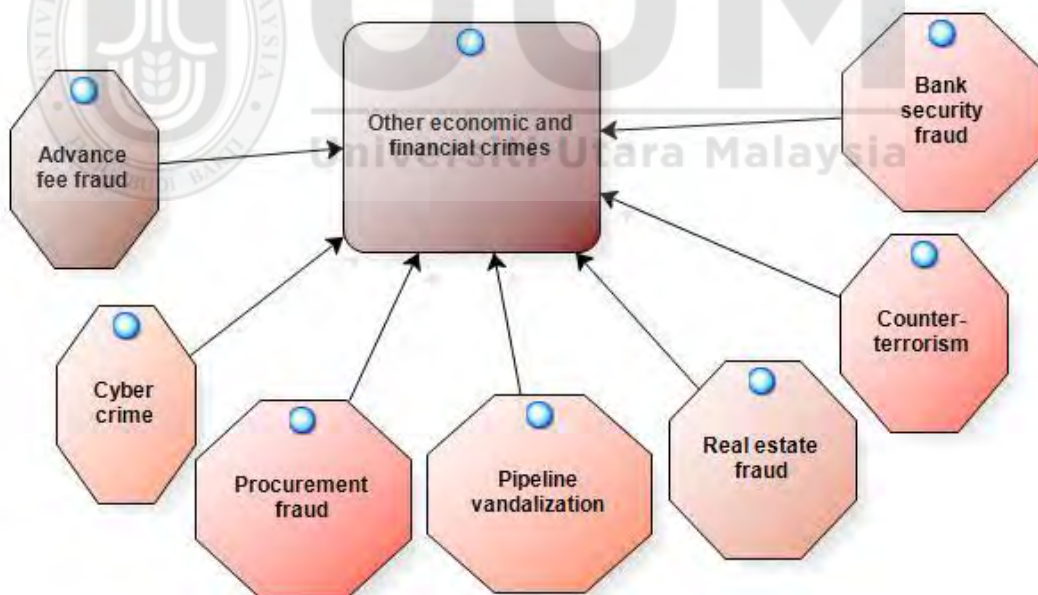


Figure 5.10
Other Economic and Financial Crimes under EFCC's Investigation

Together with the investigation of PSC, the other financial and economic crimes make up the major offences investigated by EFCC in accordance with its jurisdiction. Table

5.5 presents the distribution of the major offences investigation by EFCC from 2011 to 2014.

Table 5.5
Major Offences Investigation by EFCC

| S/N | Offence category | 2011 | 2012 | 2013 | 2014 | Total |
|-----|---|------------|------------|------------|------------|-------------|
| 1 | Advance fee fraud | 1386 | 1585 | 2379 | 1910 | 7260 |
| 2 | Public sector corruption and money laundry | 872 | 700 | 878 | 506 | 2956 |
| 3 | Bank security fraud | 492 | 331 | 621 | 594 | 2038 |
| 4 | Cyber crime | - | - | 96 | 147 | 243 |
| 5 | Procurement fraud | 64 | 20 | 44 | 21 | 149 |
| 6 | Pipeline vandalism and oil bunkering | 45 | 53 | 25 | 21 | 144 |
| 7 | Real estate fraud | - | 13 | 11 | 15 | 39 |

Source: EFCC Annual Reports (2011-2014)

Prior to 2013, cybercrime offences were reported under the advance fee fraud cases and not as a standalone offence. Further revelations from table 5.5 portray the PSC as the second frequent investigated offence by EFCC. Obviously, this speaks of the frequency of its occurrences despite being very secretive in most instances. Although, the PSC is the second investigated offence in number, the monetary weight of the cases puts it the number one. PSC often involves huge amount of money of developmental projects siphoned. Further analysis of the data reveals that PSC in Nigeria has cut across all the tiers of government. For example, in 2014 the federal government arm of government led the list of PSC cases investigated by EFCC with 39% of the total cases as against the record of 27% reported in 2013. PSC in the states and local governments' tiers of the government accounted for 35% and 26% in the year under consideration.

In further analysing the data from the interview and the review of documents, the study unveils various form of PSC being investigated by EFCC. Not minding the key challenge in the investigation of PSC, making it occurring in secret by often consenting parties who are skilful in deceit, certain categories of PSC schemes are identified. Figure 5.11 depicts these categories of PSC schemes under EFCC investigation⁶ as identified in this study.

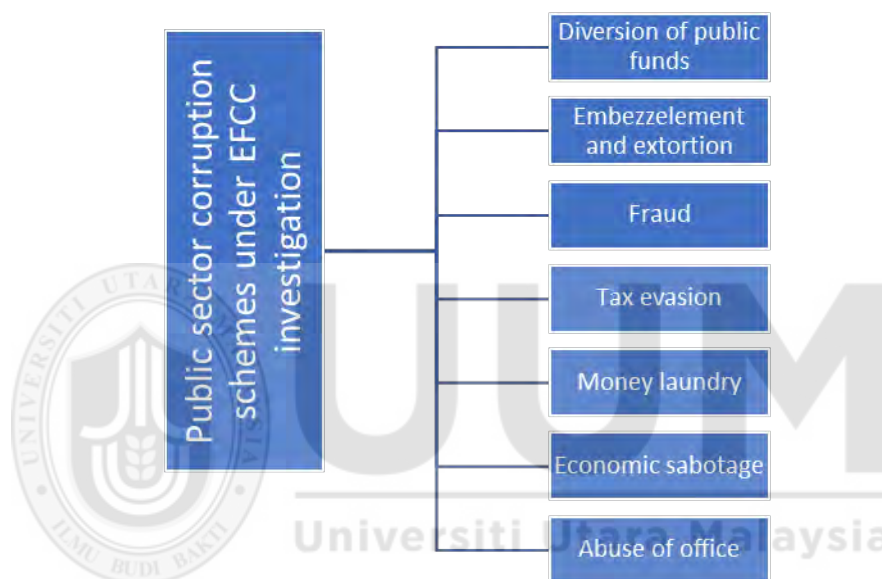


Figure 5.11
Categories of PSC Schemes under EFCC's investigation

Data indicates the various PSC schemes. For instance, participants' narrations are presented several corruption sources below:

The EFCC establishment Act 2002 has specified the nature of corruption being investigated by the commission. This includes but not limited to the following; bribe taking, kickback, contract scam, procurement fraud and corruption generally. (Participant 3)

Corruption instances including misappropriation and diversion of public funds are well pronounced within the public sector. (Participant 5)

Different types of corruption/financial crimes committed by public servants in Nigeria include:

- i. Embezzlement of public funds involving outright stealing of public fund

- ii. Diversion of public fund. It may include transfer to another subhead
- iii. Kickbacks; for example, contract procurement fraud.
- iv. Money laundering which takes different forms. (Participant 8)

A cursory look at the above interview excerpts indicates alignment with the available documentary evidence on the various types of PSC investigated by EFCC. The annual report captures on an annual basis the distribution of PSC investigated. For example, in the year 2014, of the 506 PSC cases investigated, diversion of funds constitutes up to 60% of the offences. Public sector officers in Nigeria through nefarious means perpetrate varied number of PSC schemes.

In further making sense of the data from the findings, the study in consideration of the conceptual framework developed in chapter two integrates the findings on 5.3 to develop the revised version of the framework. The findings on 5.3.1 to 5.3.4 revealed the forensic accounting investigation techniques used by EFCC. On the other hand, the findings on 5.3.5 shows the PSC schemes under the EFCC investigation. Thus, incorporating the two together, the study extends the framework based on the reality of the findings of the study. Figure 5.12 presents the extended framework in pictorial format.

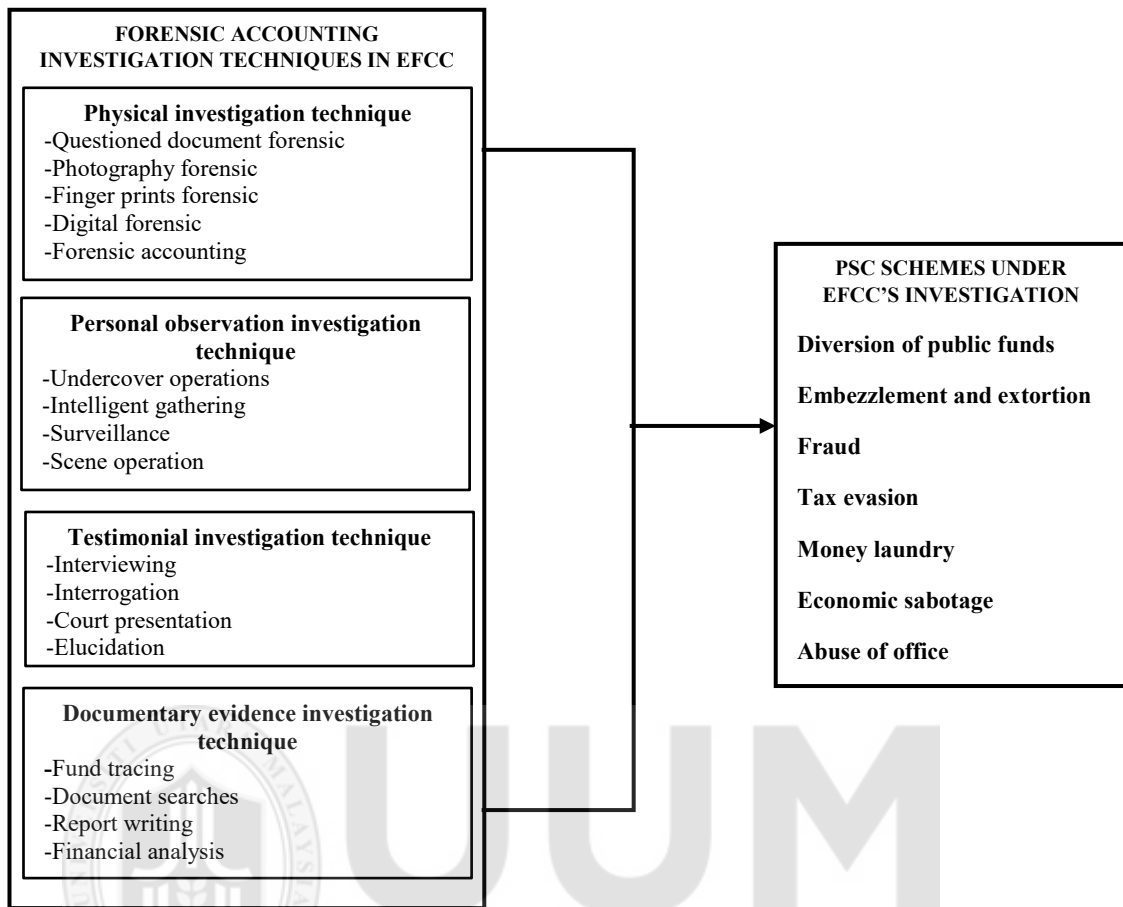


Figure 5.12
Extended Conceptual Framework

5.4 Procedure for Investigation of PSC in EFCC Using Forensic Accounting

This section delineates the procedure of the investigation of public sector corruption by EFCC which concerns research question 2. The participants while sharing their experiences and expertise in the aspects of investigation described in detail the process of the investigation. Interpreted from the data (interview and documents) the procedure for the investigation covers three major processes which are pre-investigation, investigation and post investigation phases. Figure 5.13 shows these themes and the subthemes and categories linked to each of the emerged themes.

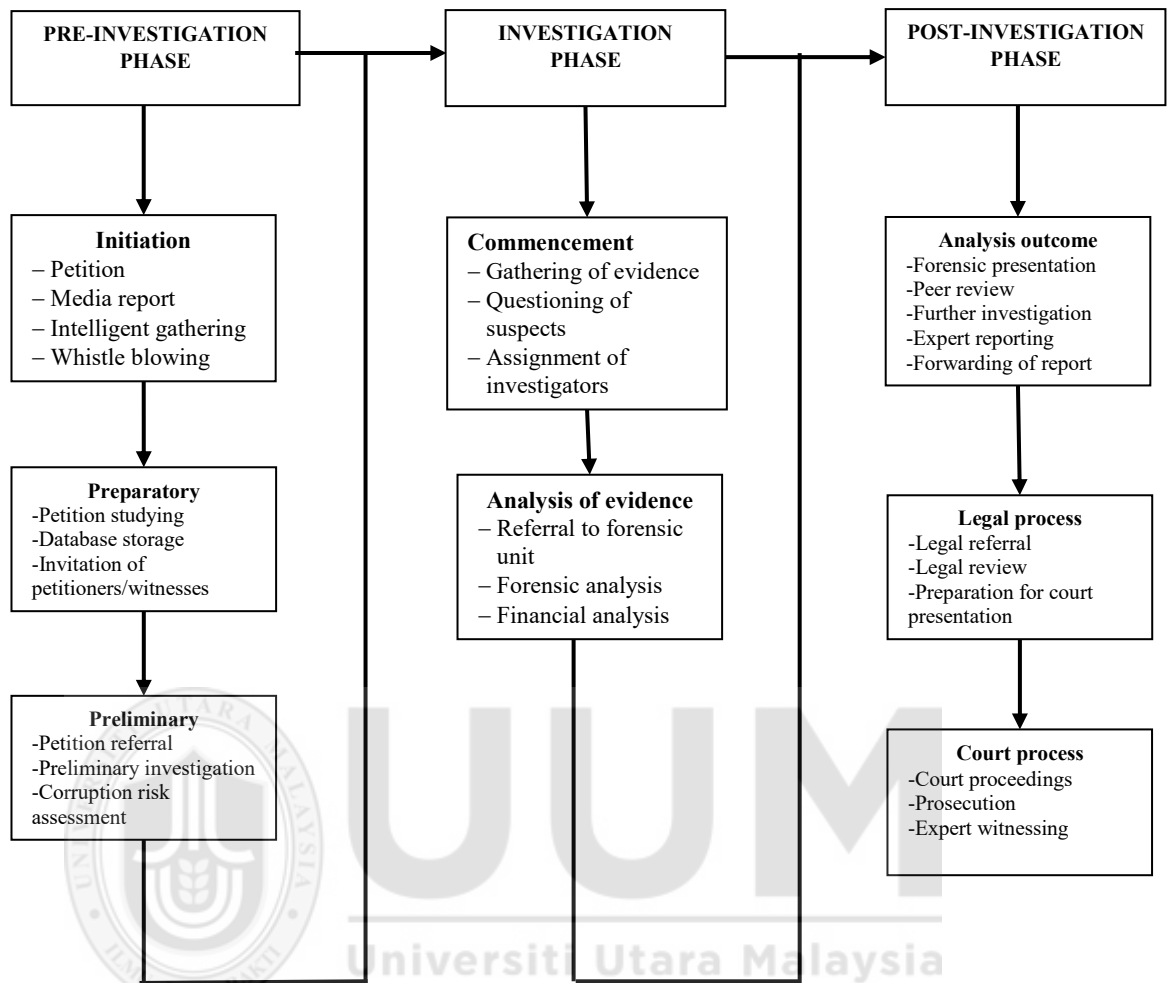


Figure 5.13
Procedure for Investigation

5.4.1 Pre-Investigation Phase

The first process identified in the investigation of PSC by EFCC using FA designated as the pre-investigation phase. In the context of this study, pre-investigation phase refers to processes or series of activities that are conducted before delving into the investigation proper. Certain activities and processes are construed to prompt the commission of the pre-investigation of the investigation. Based on the analysis, activities in the pre-investigation cover several steps which are the initiation of

investigation, the preparation of the investigation and the conduct of preliminary investigation as visualized in figure 5.13.

5.4.1.1 Initiation of Investigation

The pre-investigation phase as mentioned above begins with the initiation of the investigation. In this regard, this study conceives the initiation of investigation as the set of activities triggering up the investigation itself. Triangulation of the data (interview and documents) revealed that EFCC carries out both proactive and reactive investigations as presented in sections 5.3.1 and 5.3.2. In both types (proactive and reactive), investigations are initiated in some ways. Considering both forms of investigations in EFCC, four means in which investigations are initiated have emerged from the narrations of the experts and documents review. The media report, intelligent gathering, whistle blowing and petitions are what are considered to trigger the investigation of PSC. These four categories are visualized in figure 5.14.

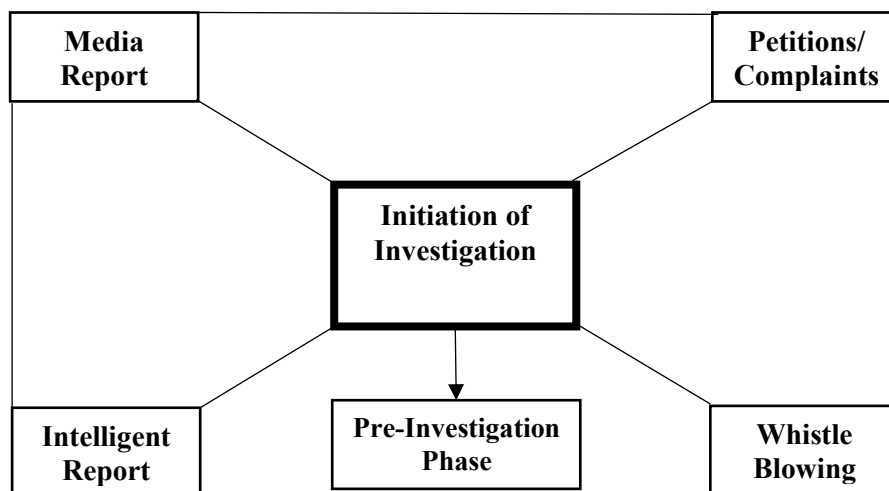


Figure 5.14
Initiation of Investigation

First, data revealed that media is among the pre-investigation processes. Report emanating from both the print and electronic media on corrupt practices trigger the institution of investigation on the suspected organizations or individual. Sharing this, participant 18, who is an investigator claimed that through his experience and revealed how sometimes issues have to be picked from the media and then investigation is initiated. This is explained below in the words of Participant 18.

...sometime you can also pick up issue from the media. You go to newspaper and then somebody, somewhere is writing that the principal of so, so school. Permanent secretary for so, so agency, you understand have done this and that. There you take a lead and then you start your investigation. (Participant 18).

One obvious example of investigation triggered off by media occurred in late September 2017, there is a case of PSC that rocks the Nigerian petroleum company (NNPC) that is widely reported in Nigeria (Ogundipe, 2017). Through unveiling corruption case involving contract scandal that rocks NNPC amounting to \$25 billion (equivalent to ₦9 trillion), the Nigerian senate has directed that investigation be instituted. Media reports on corrupt practices in the public sector raise alarm for EFCC to conduct further investigation.

The second element indicated in the data to initiate investigation is intelligence gathering. Some participants provided insight on the role of intelligence in initiating an investigation. Participants 18 and 13, for example, indicate that the initiation of PSC investigation is based on intelligence gathered as not all the times investigation is caused by complaints or petition. Intelligence gathering on PSC by EFCC refers to sourcing of information internally by the investigators on the activities of certain public figures suspected of corruption. It is therefore, independent of third parties' report or complaints of corruption and the suspects' knowledge. After gathering

sufficient information to confirm the commission of corruption, then a full blown investigation is initiated. In triangulating the findings from the interviews the annual reports of EFCC were reviewed. Functioning as a financial intelligent organization, the EFCC is hosting the Nigerian Financial Intelligent Unit (NFIU). Despite the NFIU is independent of EFCC, it is strategically domiciled within the EFCC for easier performances of its operations. The NFIU disseminate both proactive and reactive intelligence reports to Law enforcement and regulatory agencies in Nigeria. Available annual reports obtained from EFCC for six-year period from 2009 to 2014 indicate use of intelligent report. Table 5.6 shows the breakdown of intelligence reports disseminated to EFCC.

Table 5.6
Breakdown of Yearly Intelligence Reports Disseminated to EFCC by NFIU

| Year | Proactive intelligent report | Reactive intelligent report | Total for the year |
|-------------|---|--|-------------------------------|
| 2009 | 20 | 08 | 28 |
| 2010 | 35 | 37 | 72 |
| 2011 | 57 | 23 | 80 |
| 2012 | 32 | 74 | 106 |
| 2013 | 44 | 76 | 120 |
| 2014 | 47 | 80 | 127 |

Source: EFCC Annual Reports 2011-2014

Table 5.6 shows the yearly total of the intelligent report disseminated to EFCC by NFIU. The receipt of the report prompt investigations into PSC cases identified. However, the number presented does not include the intelligent report internally generated by EFCC as stated by participants above.

Whistle blowing appeared as the third element in the initiation of investigation as revealed in the data. Cases in which the initiation of investigation is as a result of a

complaint by a whistle blower abound. There is the time when it is becoming ugly (those involved in the PSC are noticed either by colleagues or other members of the public) or the company that is a victim of the financial crime that reports. So, basically these are like, so at that point as soon as the complaint is received and so the investigation is initiated. (Participant 22)

But there are instances, even petitions are not received, intelligence can be gathered or people that we call this *whistle blowers* can bring in information that will lead to investigation of certain cases. (Participant 23)

Participants 22 and 23 are both investigators and have had vast experiences and the expertise in the field of investigation. They identified whistle blowing in the initiation of investigation in EFCC. Recently whistle blowing is gaining momentum in Nigeria due to new policy introduced by EFCC. Under the new policy, whistle blowers will be rewarded with a certain percentage of the recovered loot from corrupt practices. For the first one billion naira (Nigerian currency) recovered through whistle blowing, there is an incentive of 5% to the whistle blower. 4% is awarded for any amount more than the first one billion naira up to the first five billion naira. As at the time of writing this report, during the first and the second quarters of the year 2017, there was an unprecedented rise in whistle blowing in Nigeria. The discoveries made were huge and very alarming. For example, on February 3, 2017 officials of EFCC raided a building belonging to one Yakubu Andrew, the former Group Managing Director of the Nigerian National Petroleum Corporation (NNPC) and discovered the sum of \$9.8m and £74,000. One officer of EFCC present at the scene narrated:

When the safe was opened, it was discovered that it contained the sum of \$9,772,800 (Nine Million, Seven Hundred and Seventy-Two Thousand, Eight Hundred United States Dollars) and another sum of £74,000 (Seventy-Four Thousand Pound Sterling)

Similarly, on April 12, 2017 another whistle blower led to the discovery of the sum of \$43.4million, £27,800 and ₦23.2 million left in a residence in Lagos state. Barely two days before, had EFCC discovered from an operator of Bureau De Change in a market in same Lagos state. On April 10, 2017, another whistle blowing activity took EFCC's investigators to an operation that succeeded in uncovering approximately the sum of ₦250 million which comprises of £547,730, €21,090 and ₦5,648,500. A week prior to that discovery, there was another revelation through whistle blowing of the sum of ₦449,000,860 found lying hidden in an abandoned shop in Lagos of which the owner (s) are yet to be discovered as at the time of reporting this finding.

Further to the three elements of initiating investigation of PSC, another aspect of initiating investigation that is widely practiced in EFCC is petition writing. Through sending petitions to the commission investigations are initiated. Based on the findings, investigations are initiated at the instances of petitions. Petitions both written and oral are sent into the commission either by known or anonymous individuals or bodies. The individuals or bodies sending the petitions may be the victims of the corrupt practices or just aggrieved members of the public. However, much of the petitions are forwarded in writing as explained by some participants. "As a forensic accountant, you look at the evidence from the petitioner, authenticity of the document test of time and the certification of the documents which requires stamp, name, signature, position and date. You also look at other evidence such as the statement of witnesses and other recommendation" (Participant 8).

In one of the public documents made available to the public, EFCC stipulates a good (written petition) to contain the following elements:

- To be addressed to the executive chairman
- Name, telephone number and address of the petitioner (for contact)
- Title of the petition
- An introduction
- The body of the complaint- having facts and document as well as the sources of information
- Conclusion
- End with name and signature

Apparently, the above elements provided by EFCC relate to a written petition from a known person. Even though, the commission has accented to the anonymous type of petition, the documents have not given a hint on how anonymous petition should be written.

The following statements of the participants support the submissions made above on the role of petitions in the initiations of investigations in EFCC:

Yes, it begins, forensic accounting investigation starts with a complaint. (Participant 13)

First petition is received from known or anonymous individuals as well as corporate bodies. (Participant 4)

Investigation is normally triggered by petition looking at the function be it public or private. (Participant 9)

Documents were further explored to triangulate the statements of the participants obtained from the interview sessions. One of such documents, is the EFCC's annual reports which on yearly basis provide insight on the commission's dealings with petitions. It states the number of petitions received, rejected or returned, treated, forwarded to other organizations, number of petitions prosecuted and the conviction secured. Table 5.7 shows the petitions handling by EFCC for a five-year period.

Table 5.7

Petitions Analysis by EFCC between 2010 and 2014

| Petition Handling | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|-------------|-------------|-------------|-------------|-------------|
| Petitions received | 6782 | 7737 | 4914 | 6089 | 4941 |
| Petitions transferred to other agencies | 2477 | 2385 | 707 | 1027 | 1082 |
| Petitions rejected | 1767 | 2746 | 245 | 609 | 631 |
| Petitions considered for investigation | 2538 | 2606 | 3962 | 4453 | 3228 |
| Petitions investigated | 2399 | 2606 | 2062 | 2883 | 2512 |
| Number of arrests made | 2546 | 2829 | 2151 | 2904 | 2756 |
| Number of cases prosecuted in courts | 206 | 417 | 502 | 485 | 388 |
| Number of convictions secured | 68 | 67 | 87 | 117 | 126 |

Source: EFCC Annual Reports 2011-2014

The large number of petitions recorded in 2010 and 2011 was in part due to wrong sending of petitions. This is evidenced in both the number of petitions transferred to other agencies and those rejected. Presumably through increased public awareness, people are more informed on the types of petitions to send to EFCC. Therefore, looking at the side of petitions considered for investigation and those that were actually investigated, more number is recorded in the subsequent years, especially in 2013. In summary, a total number of 30,463 were received from the year 2010 to 2014. 26% and 22% of this number were received in 2010 and 2011 respectively. In 2013, 20% of the number was received while years 2012 and 2014 have recorded 16% each.

However, the high percentage of the total number recorded in the years 2010 and 2011 was attributable to wrongly sent petitions as explained above. In the initiation stage of the pre-investigation phase is the enabling stage for the conceptualization of the investigation. Then the next stage is to start making the preparation to swift into action of investigation. Next section covers the preparatory stage of the pre-investigation phase of the procedure for the investigation.

5.4.1.2 Preparatory Stage

Preparing for the investigation as interpreted from the data entails the handling of the petition by the Executive Chairman (or as represented), studying the petition received, database storage and the invitation of the petitioner and other witnesses for clarification. Figure 5.15 shows the link involved in the preparatory stage of the pre-investigation phase.

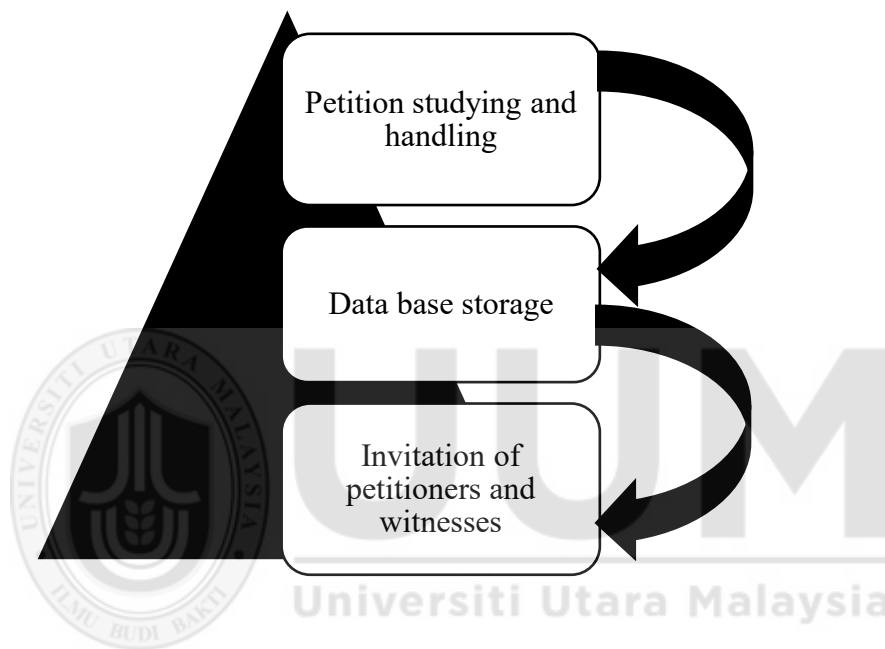


Figure 5.15
Preparatory stage of investigation

Upon the receipt of the petition, it is first handled at the Executive chairman's office. The executive chairman receives the petition or any other officer under his office duly assigned for that task. Voices of the participants are very succinct on this position. Next, after receiving petition is the review (handling and studying) of the petition and the contents thereof. Table 5.7, depicted the process of how petitions after being received were transferred to other agencies. It is also important to note that some were rightly rejected and quite a number considered for investigation. All these cover the processes

of petition review as mentioned in the voices of the participants. In essence, petition review is conducted to determine the authenticity of the petition and genuineness of the allegation levelled against any public officer. These considerations are imminent in the voices of the participants. The authenticity and the genuineness of the petition and the allegation or otherwise, must have been established at the petition review. Next line of action as narrated by the participants is to consider inviting the petitioner if he is known and other third-party witnesses. Upon the completion of the necessary preparation for the investigation, the next thing to do is to consider whether preliminary investigation will be desirable for the case. Preliminary investigation is considered in the next section.

5.4.1.3 Preliminary Stage

Another stage 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 5.16 captures in a diagrammatical form, the preliminary stage of the pre-investigation phase.

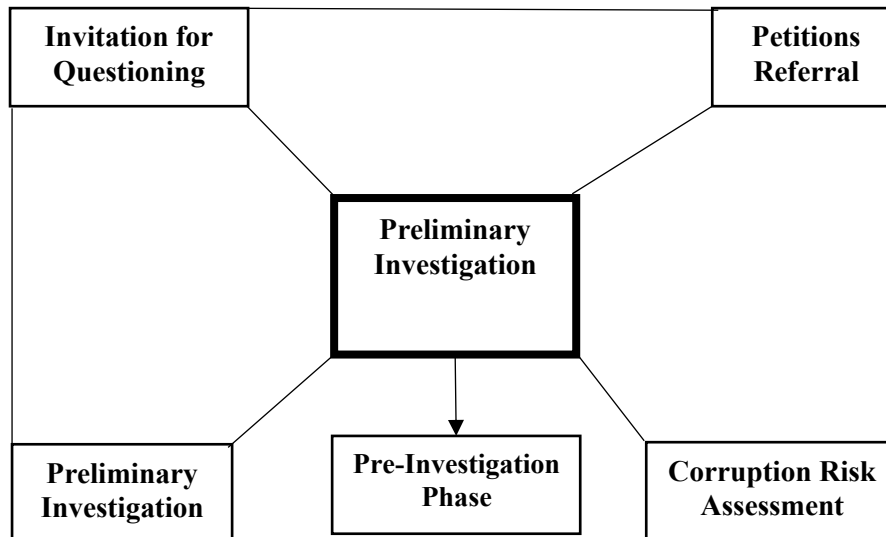


Figure 5.16
Preliminary Stage of the Pre-Investigation Phase

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, 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.

5.4.2 Investigation Phase

The second phase of the procedure of the investigation of PSC using FA technique by EFCC as identified in accordance with the participants' explanations relate to the investigation phase. Interpreting the investigation phase in the context of this study, it relates to carrying out the investigation proper. The investigation phase as interpreted from the data obtained, covers the commencement of the investigation proper. It also involves the analysis of the evidence and other information gathered. The investigation phase is depicted in figure 5.17.

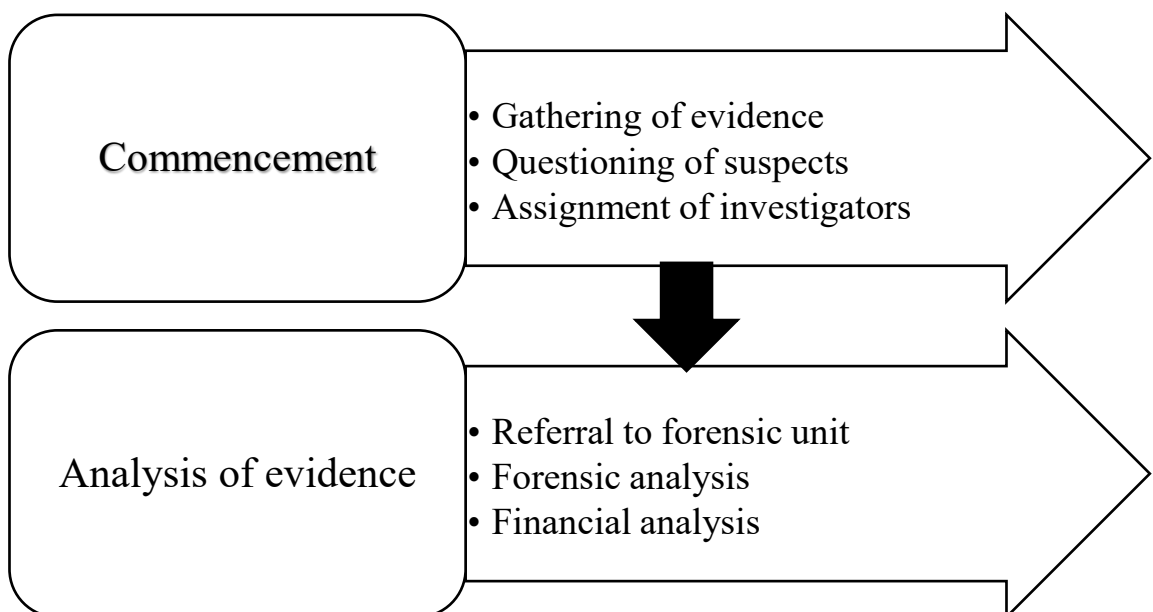


Figure 5.17
Investigation Phase

5.4.2.1 Commencement

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 as revealed from the narrations of the participants presented in Table 5.8 (Appendix K).

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 persons 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 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 investigates and reports 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. Next section explains the analysis of the evidence as revealed from the participants.

5.4.2.2 Analysis of Evidence

A major step in the forensic accounting investigation of PSC is the analysis of evidence. Participants in the interview indicated that cases needing forensic attentions are first referred to the forensic unit. Within the forensic unit, depending on the nature of the case appropriate forensic procedure is determined. This is as explained by Participant 3, either to go for any of the four plus (digital, finger print, document and photography forensics) or one plus forensics (forensic accounting).

One observation made by the researcher is that in EFCC, the forensic accountants do not carry the investigation from the start to finish. As earlier stated, there are investigators which may or may not include forensic experts. There are also forensic accountants and other forensic experts from the forensic unit. There is also the legal and prosecution unit compose of the legal experts and professional. Even though, each unit is separate but there is strong synergy among all the units of the commission in the pursuit of the general goal. In view of this, the investigators move the investigation on and refer special situations needing forensic expertise and attention to the forensic unit for subsequent analysis and report. Table 5.9 (Appendix K) provides participants' explanation.

From the interpretation of the words of the participants, forensic analysis in EFCC fall within the purvey of the four-plus forensics. Rightly captured by Participant 3, forensic

analysis in the commission covers the finger print forensics, the digital forensics, photography forensics and the document examination forensics. These aspects of forensic accounting investigation carry out different analysis depending on the nature of the recovery of the devices made and the type of the evidence needed. For example, “If there is need for digital forensic. Let’s say during the investigation, we uncover telephone handsets, computer laptops, we have the digital forensic unit that we send those equipment to. (Participant 22). In this regard, Participant 15, further explained:

So, we provide all of the needed support as I said earlier, we’re, there is hardly any case of corruption that does not involve the use of digital media. People use their phone, you can get useful evidence from the phone, from the computer you can get useful evidence, you know. So, we help in the extraction and the analysis of this type of evidence”. (Participant 15)

EFCC has what it calls the forensic lab, which is where the forensic analysis covering the four forensic aspects enumerated is conducted. In one of such labs designated as the digital forensic lab, the researcher has observed the stocking of the devices recovered from the suspects for analysis. There were two drawers on the left-hand side of the room and each containing several devices such as the smart phones and laptops. These were appropriately labelled with names and description of the nature of the assignment. However, the researcher was denied access to directly observe the analysis procedure on the ground on the sensitive nature of the operation. Further to this, some experts who are forensic analyst have provided explanation on their position as experts and professionals in the investigation.

We don’t really, from our point here we don’t process a corrupt person as in person. Is when they bring in devices owned by those corrupt persons, you ask those steps that I’m going to give you if we’re going to process the devices. How to process the phones. (Participant 16)

You must be neutral as a professional, so you just have to say the way it is. We don’t concoct. What the machine analyses, process to analyse that’s what you’re to generate your report. You don’t add, you don’t remove. (Participant 16)

Experts in EFCC particularly the forensic accountants, revealed that most of the assignments they conduct is situated within the realm of financial analysis. Other aspects of forensic examinations are referred to other forensic elements as observed above. The one-plus forensic, according to Participant 3 covers the forensic accounting. As evidenced in the voices of many experts, in most instances, it covers the analysis of the financial statements and other financial documents. “First of all, in the analysis of the financial statement in order to uncover the movement of funds. You have to apply skills relating to forensic, financial, forensic accounting analysis (Participant 22).

Participant 10 who is an accountant in the forensic accounting unit explained why the concentration is so much on financial analysis:

The forensic accounting unit is new in the commission. Normally what it does is financial analysis of documents including a comprehensive review and analysis of bank statements. In most instances, it is being restricted to analysing financial records and other documents such as the source documents as well as other important accounting records. (Participant 10)

However, there are several other participants who did not oblige to the above position. They believe that simple financial analysis covers the normal accounting procedure, but complex financial statements are subjected to forensic accounting analysis. For example, Participants 15 and 1 have expressed their views in the following words:

No for the part of crime that the EFCC investigates, am-am, it is important that, that most times we analyse financial information and then for the very simple cases like the advance fee fraud case we usually, we may not get the forensic accounting team involved but for the complex investigation involving money laundry and the manipulation of accounting statements among others”. (Participant 15)

The forensic accounting is normally involved in the investigation if there are complex financial issues associated with the case. Then the investigators refer

the case to the forensic accounting and financial intelligent unit for a thorough investigation and professional advice. (Participant 1)

Therefore, in interpreting the participants' social constructed views that emerged from the data, the researcher concluded that both the aspects of the forensic analysis covered and that of the financial analysis are within the purvey of the forensic accounting investigation. As established in the conceptual framework in chapter two, forensic accounting investigation covers the physical, documentary, testimonial and observational investigation methods. Also, in 5.2 and 5.3 it is established that the types of forensic accounting investigation techniques engaged by EFCC covered these types enumerated. Furthermore, the entire procedure for the investigation continues with the post-investigation phase which is presented in the next section.

5.4.3 Post-Investigation Phase

Emerging from the data is the revelation that the investigation procedures extend to other processes after the conduct of the investigation proper. Experts are unanimous that the investigation ends in the court and beyond. In interpreting the views of the Participants, certain categories that emerged are construed as post -investigation phase. Analysis outcome, legal process and court process are identified as the subthemes under theme of post-investigation phase. Figure 5.18 these elements of the post-investigation phase.

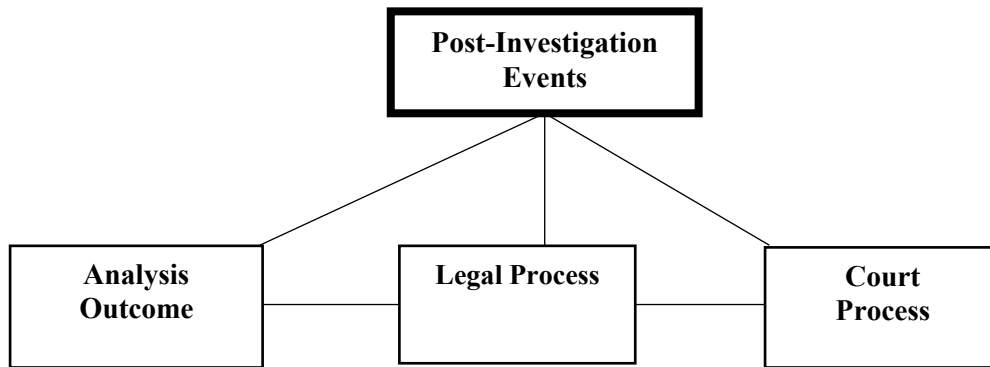


Figure 5.18
Post-Investigation Events

5.4.3.1 Analysis Outcome

The first stage identified as constituting the post-investigation phase is the analysis outcome. Certain activities are considered outcome of the analysis identified in the investigation phase. Analysis of the voices of the participants indicate expert reporting, peer review of report, forensic presentation and forwarding of report as the activities emanating from the analysis conducted. Figure 5.19 visualizes these activities constituting the analysis outcome.

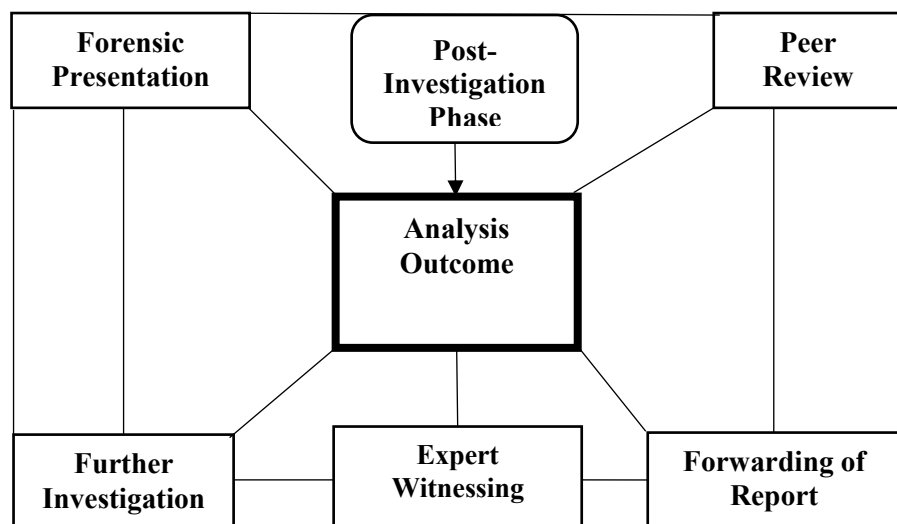


Figure 5.19
Analysis Outcome

After the forensic analysis of the evidences obtained, forensic presentation of the analysis conducted in the forensic unit is made as a validation procedure of the analysis outcome. The section also carries out other analysis using software with the view of presenting pictorial view of the case as a whole using i2 analytic software (Participant 12). The forensic presentation is done in many stages ranging from the point of consideration by the peers to making presentation to the legal team. Participants 11 and 13 captured these two scenarios respectively:

The forensic experts did the evidence that he read, prepare his report, present the report before the legal team and when it is time for court he still presents the report before the judge in a simple language that the judge understands. That is all he has that is his role". (Participant 13)

However, before going to the court, the findings, analysis and report are presented for peer review by colleagues to ensure everything is in order and intact (Participant 11). Analysis carried out by the section helps both the investigator, the prosecutor and the analyst to identify area of a case where further action is required (Participant 13).

The idea of peer review of the analysis as observed by Participant 11 is to enhance the validity of the forensic analysis conducted. As explained by the experts, the essence is to adequately prepare for the court proceedings.

Forensic reports are then prepared by experts after the forensic analysis and the subsequent peer review by colleagues. Explanations that emerged from the experiences of the participants stated that reports often accompanied the conduct of analysis. Few experts' accounts are taken as an example:

After the analysis, we write our report which is then submitted to the client or the court through our legal section as the situation or the case warrants. (Participant 11)

Expert forensic reports as indicated in data from the interviews, are forwarded to either the units that requested for the analysis or directly to legal or prosecution unit. After the analysis, examination analysis, I will write what we call expert witness report, stating your findings, the methodology and the evidence you recovered and then you send it back. You give it to the investigator. (Participant 17)

Forensic presentation of the analysis conducted and forwarding of reports are meant to determine whether further investigation is required or not. If the evidence is considered sufficient and appropriate no need for additional investigation. Conversely, experts revealed that if the analysis shows insufficiency of the evidence or the legal review demands more, further investigation is instituted. After these stages in the analysis outcome, the legal process is then initiated and this is explained in the next section.

5.4.3.2 Legal Process

Legal process as interpreted in the data refers to series of activities being carried out at the legal and prosecution unit on the desirability of proceeding to court or not. The unit determines the merit of the PSC case at hand from the legal point of view. The data reveals that legal process commences after the analysis of the investigation outcome. There are several processes that occur within the legal and prosecution unit of EFCC before the final decision to go to court or not. After the investigation, must have concluded, forensic analysis conducted, experts' report prepared and reviewed, what remains is for the legal action to set in. cases are referred to legal unit, the legal unit reviews the whole process and then decides for court presentation. Figure 5.20

shows the categories depicting the legal process as identified by the Participants.

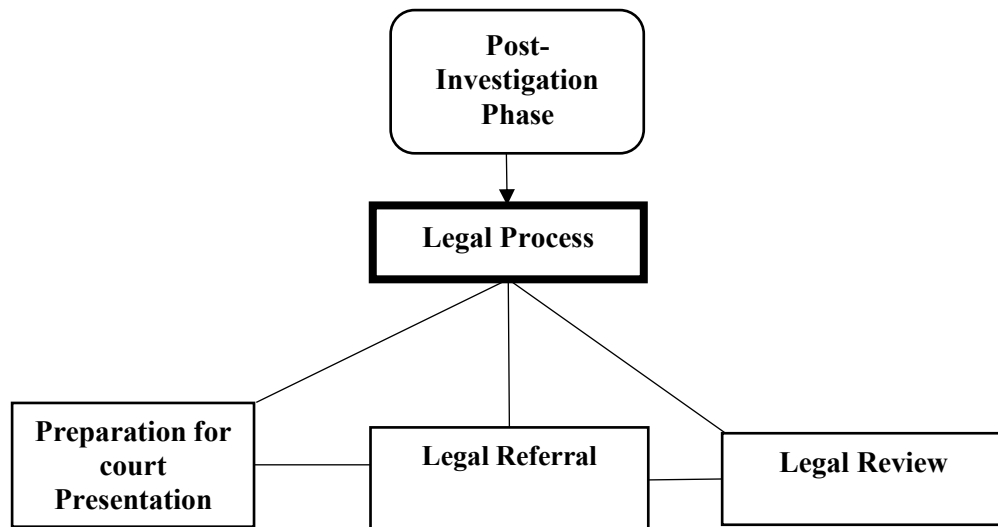


Figure 5.20
Legal Process

Referral of cases to the legal unit is the first stage in the legal process. Upon the completion of the investigation and after all the evidences relating to a corruption case, referral is made to legal unit for legal evaluation.

After the necessary investigation by the unit and having obtained a sufficient evidence the case is referred to the legal unit to proceed to the court for prosecution. (Participant 10)

Further to the above, quotations that stemmed from experts in the legal and prosecution unit explaining their role in the investigation of PSC indicate the professional input in the legal review of the evidence before finally proceeding to court. Participants 14 and 1 were unequivocal on the thoroughness in the review so as to determine the efficacy of the facts in the case. Accordingly, even though, the forensic accountants and other forensic experts must have done their parts in the investigation, the legal opinion is inevitable for success in court. The legal and prosecution unit would have to review the case and offer a legal advice and opinion. Decision is then reached after the legal review, concerning proceeding with the case or otherwise. If the legal unit finds the

evidence sufficient to prove the culpability of the accused and the case worthy of going to the court, necessary arrangements are made.

Then based on the Nigerian existing laws then they charge the case to the court.
(Participant 13)

So, before it comes to the legal department the investigation would have been concluded, the legal department looks at it with the legal eyes and see whether there is case. If there is case whether the investigation is conclusive enough to prove the case.

If it's conclusive a charge is filed. If it's not conclusive enough then you give a legal advice directing them on, these are the little things that are to be done.
(Participant 14)

The decision in the legal and prosecution unit would ultimately determine court process. Based on the interpretation of the data, if there is a sufficient ground to go to court, preparations are then initiated for the court processes. The following section examines the court process in accordance with the experiences of the participants shared.

5.4.3.3 Court Process

The procedure for investigation is inconclusive without presentation of the court process. Forensic accountants and other forensic experts provide testimonies in court on their role in the analysis and investigation generally.

You've the analysis section, you've the tracing section; that is asset tracing, illicit asset tracing section. After the asset illicit session, you've the interrogation and then you've the court process. (Participant 7).

Court process entails three things as this study interpreted the findings from the views of the Participants which are court proceedings, expert witnessing and prosecution.

Court process is presented diagrammatically in figure 5.21.

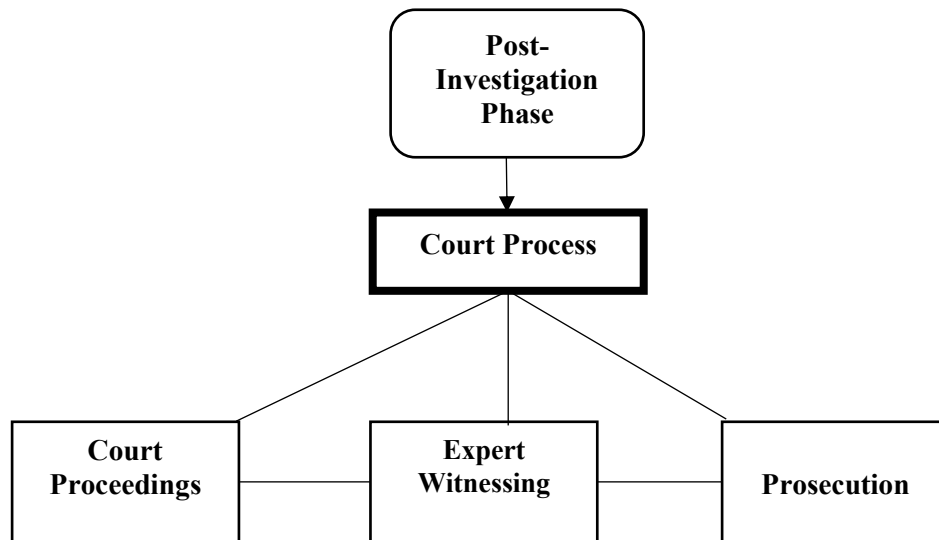


Figure 5.21
Court Process

EFCC's Act does not give the commission the mandate to convict corrupt officers, the courts of the land do that. What EFCC does is the investigation and then prosecution in the competent court of law. Normally court proceedings are followed as is evidenced in the following views:

We are actually involved in the court, where the parties are found culpable to the allegation. If they are not culpable we won't go to the court. (Participant 20)

We gather the necessary evidence and proceed to court. (Participant 9)

Expert witnessing is a practice whereby experts in a field of professionalism go to testify on the role and outcome of the investigation relating to their filed. They state their qualification and the tools and software they used in the investigation. In the context of this study, experts refer to the forensic accountants and other forensic analysts working with EFCC. Expert witnessing is a major stage in forensic accounting investigation. One of the most important functions of the forensic accountant and other forensic experts is serving as expert witnesses in the court. They do provide

explanations for their expertise in the analysis and investigation conducted. They render clarifications in technical issues to the judge. Analysis of the texts presented by the participants indicated much on the process of expert witnessing in forensic accounting investigation. Similarly, the role on forensic accountants as expert witness providers was extensively discussed by the participants. Few of the interview excerpts are provided in Table 5.10 (Appendix K)

The quotations from participants on expert witnessing portrayed the view that investigation climax is attained at the prosecution stage. Succinctly as explained by the experts forensic accounting investigation ends with the prosecution of the suspects. Essentially, the goal of an effective investigation is the successful prosecution of the corrupt public servants. The next part of this chapter explains the procedure for the prosecution of PSC using FA technique in details.

5.5 Procedure for Prosecution of PSC using Forensic Accounting Techniques

In this section, participants' views are presented based on their experiences in EFCC on the procedure of prosecution of PSC. The findings in this section provided answer to the research question and objective number three. In exploring the experiences of the participants on the procedure of prosecution shared in this study, four processes have emerged as depicted in figure 5.22.

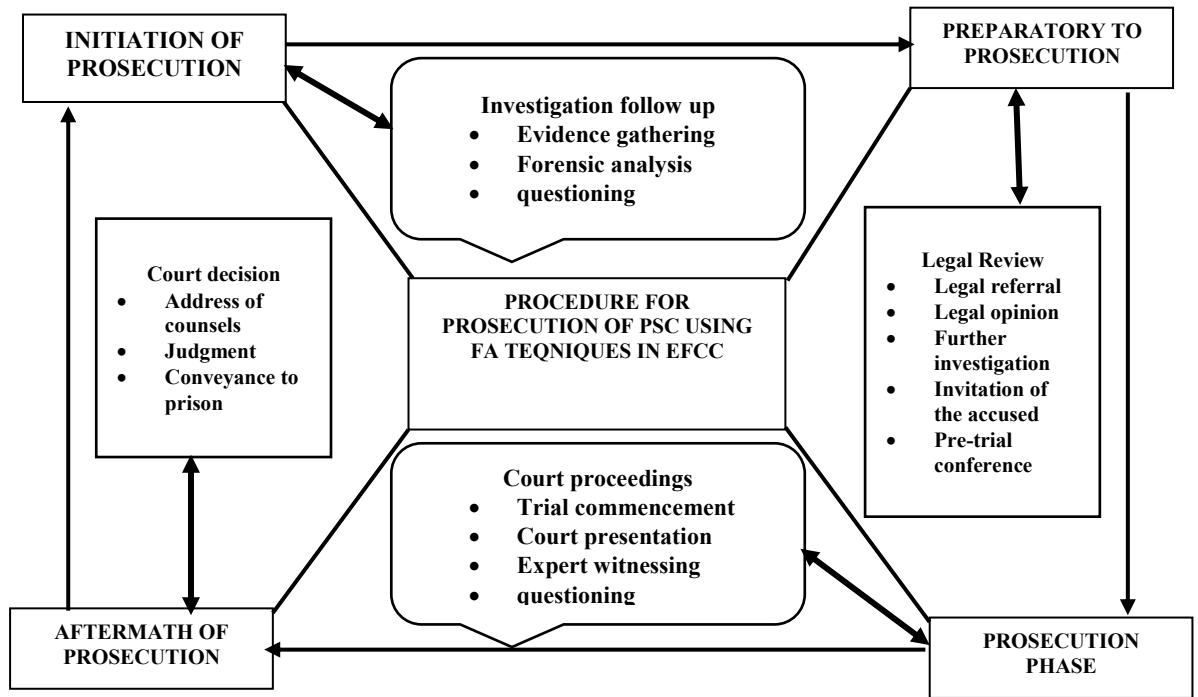


Figure 5.22
Procedure for prosecution of PSC

5.5.1 Initiation of Prosecution

The commencement of investigation marks the beginning of the initiation of the prosecution. In EFCC as stated by the Participants, the investigation of PSC corruption is conducted with the prosecution in mind. As noted by some of the Participants, just as the investigation ends with the prosecution, so also the prosecution commences with the investigation. Essentially, the two are intertwined such that the discussion of one leads to another as observed by the participants. Figure 5.23 presents the theme, initiation of prosecution, the subtheme and the categories as emerged from the responses of the participants.

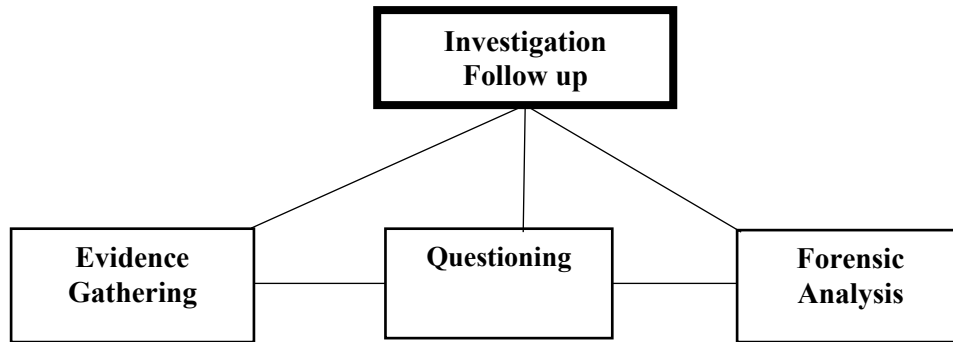


Figure 5.23
Initiation of prosecution of PSC

5.5.1.1 Investigation Follow Up

With the commencement of investigation, the prosecution of PSC is initiated. “After the necessary investigation by the units and having obtained a sufficient evidence the case is referred to the legal unit to proceed to the court for prosecution” (Participant 10). The analysis of the description of the prosecution procedure by the participants led to the interpretation that the initiation is analogous to a follow up of investigation. Therefore, while describing the prosecution procedure, the participants socially constructed the reality to involve categories revolving around investigation procedures as envisaged in evidence gathering, forensic analysis and questioning of suspects.

Experts are unanimous that investigation is the precursor to prosecution. Successful investigation is a prerequisite for effective prosecution of PSC. Evident in the voice of Participant 12 who is a forensic accountant and an investigator, “EFCC carries out investigation of public corrupt officers which is the first stage in bringing a corrupt officer to justice. Investigation must be carried out before prosecution can take place”. Similarly, this has been acknowledged by other Participants. “Once the investigation has been concluded on a particular allegation in respect to a public official, the next thing is for the matter to be taken to prosecution department (Participant 18).

Participant 21 who is a legal expert and a prosecutor is very categorical in acknowledging the investigation procedure in initiating the prosecution procedure. She noted emphatically in an analogy of a mother to her child:

Investigation is like a mother that birthed a child. Once a good investigation job is done, the prosecution will be a walk over because you have all the evidences of the crime committed. (Participant 21)

The role of other experts particularly the forensic accountants in the investigation and then, the subsequent prosecution is equally highlighted. Participant 14 who is also a legal expert and prosecutor commented further:

Normally, in investigation we used to have what we called good case. Good case means every profession is involved. The lawyer is involved, the investigation, the investigator is involved, the forensic accountant is involved, the forensic expert is involved, (Participant 14)

The views of the participants obtained from the interviews provide impetus to the prosecution procedure resulting from the forensic evidence gathered. Appropriately interpreted from experts' perception, gathering of evidence is in part and is invariably initiating the prosecution. Reliable and accurate evidence is required in the prosecution of PSC. Forensic accounting technique generates and gathers evidence scientifically. The evidence being generated using forensic accounting is quite admissible in the court of law.

Forensic accounting evidences are generated through forensic analysis. EFCC's forensic unit operates what is referred to the four-plus forensics and one-plus forensic. The four-plus forensics as explained by Participant 3, comprise the digital forensic, forensic photography, document examination forensic and finger print forensic. While

the one-plus forensic covers the forensic accounting aspect. Despite the separation, there is strong synergy among these elements of the forensic family and specifically forensic accounting with the other elements as presented in figure 5.4. Forensic analysis as interpreted initiates the prosecution of the corruption suspects. The essence of forensic analysis to generate accurate and reliable evidence to meet up with court requirement in the prosecution process. Example of this, is echoed in the voices of Participants 11 and 12.

...obtaining sufficient evidence using finger print, forensic document analysis, mobile phone forensics computer forensics, marked money. All the elements and facts of the issues are pronounced and prosecuted diligently. How exhibit is recovered, preservation of exhibit to generate report. Sometimes you testify in court and therefore serving as an expert witness. (Participant 11)

Although Forensic accounting techniques in investigation is new in trend in Nigeria, it has in a way impacted positively in the prosecution of cases investigated by EFCC. For instance, in the investigation of CBN case where some staff were stealing mutilated money by removing the money in the box and replacing them with newspapers cut to the sizes of paper money. (Participant 12)

Questioning is considered in the same way as evidence gathering and forensic analysis are construed to be processes in the initiation of prosecution. Interviewing and interrogation are the common questioning techniques used by EFCC. An instance is presented from Participant 9's account.

As investigators, we interview suspects to determine culpability based on the hard/documentary evidence to testify in court based on expert witness. Example, ghost workers' issues of the federal government of Nigeria which were discovered in thousands using the forensic accounting techniques.

The preceding section indicates the initiation of prosecution at the investigation stage. Equally implied in the above statements, is the gathering of sufficient evidence through interviewing of suspects in preparation for the prosecution which is covered in the next section.

5.5.2 Preparatory to Prosecution

After the initiation of prosecution, the preparation sets in. Certain processes are identified in the preparation for prosecution. These processes as interpreted in the findings of this study fall within the purview of legal review.

5.5.2.1 Legal Review

Interpretation of experts' perception on the procedure for the prosecution of PSC has aligned legal review to a stage in which the corruption case at hand is thoroughly evaluated. As it was established by the informants, it commences with the referral of corruption cases to legal and prosecution unit and ends with the pronouncement of the legal opinion. Figure 5.24 visualizes the legal review process.

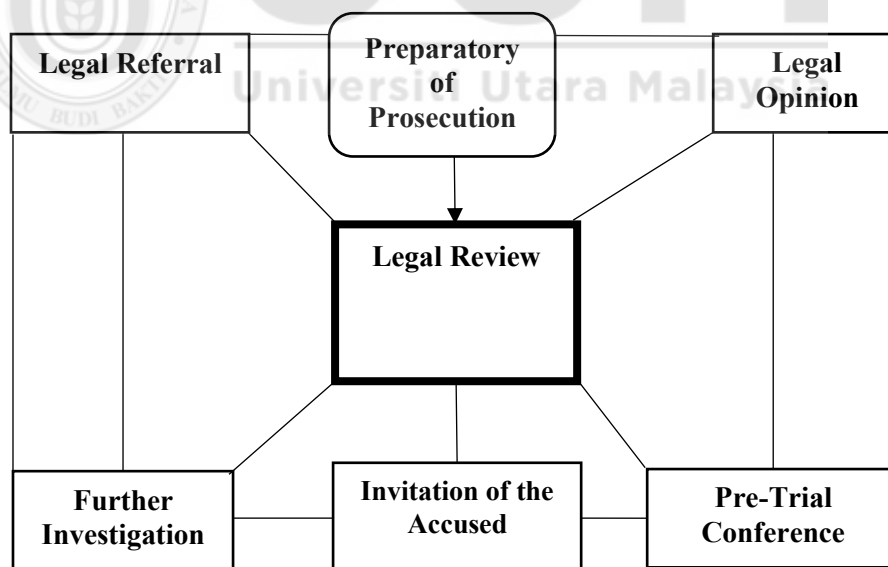


Figure 5.24
Preparatory to Prosecution

In preparation for prosecution of corruption cases, as a final lap before going to court, cases are referred to legal unit. The legal and prosecution unit of EFCC has different

teams of experts and professional in legal matters who are permanent staff of the commission. Explained by one participant, who is a legal specialist, “the legal people looks at the case through the legal lens”. Different classes of experts interviewed have all inclined to the submission that after the investigation and other analyses, cases are taken to legal department.

Established in the above, is the evaluation from the legal perspective on the investigation carried out. Having being experienced and knowledgeable in the existing laws and court proceeding, legal experts determine the next line of action. If the legal unit is satisfied with the investigation conducted as containing relevant and sufficient evidences, the unit gives a professional opinion for proceeding to court. If on the contrary, the unit upon reviewing the case believes that there is nothing substantial to warrant going to court, it so advises. It may even point out to the legal strengths and weaknesses in the cases or make any observation from the legal angle.

Depending on the quantum or adequacy of the evidence gathered, the legal unit may advise for a further investigation. “If the legal unit is not satisfied with the sufficiency and the quantum of the evidence, the case is referred back for more analysis, clarification and investigation” (Participant 10). The legal and prosecution unit functions to ensure all evidences are adequate and sufficient to guarantee successful prosecution. A legal expert in the unit shared his experiences in the following words:

This unit reviews the case and the evidence generated to determine its admissibility or otherwise in the court. (Participant 1)

After the determination of the legal issues in the case, still the accused may be invited to the commission, arrested or communicated on the intending legal action. “You file

your papers in court and you copy the others, that's the defence for the case. At that time, you invite the accused to the commission, even though they must have been invited at various times to give their statement during investigation, now they are coming in as the defence. Now when they are coming in most times you don't grant them bail depending on the gravity of the offence" (Participant 21).

So once the matter, the case goes to court we are notified of the date that we need to be in the court and then we make ourselves available on that day in court and then the process follows the usual procedure for evidence, you know, and when there is evidence in chief they are cross-examined and re-examined but very importantly you know, am, am, am usually one of the pre court am, am things you must do is *pre-trial conference*., which is where we review the evidence, you know, and that, where we need to lay emphasis in the course of being labelled as evidence in chief and where we have evidence, ah, ah, when we get evidence in court". (Participant 15)

According to the above submission, the final preparation before beginning the prosecution is the conduct of pre-trial conference. The purpose as explained by the experts is to review the evidence to be taken to the court. Then the next stage is to proceed to the court for actual prosecution and this is examined in the section that follows.

5.5.3 Prosecution Phase

After the initiation and the subsequent preparation of the prosecution, the procedure culminates with the prosecution proper. The legal and prosecution unit of EFCC has the mandate of handling the commission's cases in the court. The unit equally functions to ensure all offenders are sanctioned accordingly and this in addition to providing legal advices to the commission. Over the years, EFCC has been prosecuting offenders in various courts in Nigeria. Review of documents available from the commission provide the records of cases prosecuted in various courts and the number

of convictions secured annually. Table 5.11 shows the number of cases filed in court and the convictions secured between 2010 and 2014.

Table 5.8

Cases prosecuted and convictions secured by EFCC from 2010 to 2014

| Year | Cases Prosecuted | Convictions Secured | Yearly Percentage Increase in Conviction |
|-------------|-------------------------|----------------------------|---|
| 2010 | 208 | 68 | - |
| 2011 | 417 | 67 | -1.5 |
| 2012 | 502 | 87 | 29.9 |
| 2013 | 485 | 117 | 34.5 |
| 2014 | 388 | 126 | 7.7 |

Source: EFCC's annual reports, 2010-2014

There has been increase in the number of cases prosecuted in 2011 and then 2012. The number of cases declined in 2013 and then further declined in 2014. However, the number of convictions secured had been steadily rising from the year 2012 to 2014 after a slight fall in 2011. All these imply the activities of EFCC as a prosecuting agency and that the commission is keeping up to its mandate.

In interpreting the participants' perceptions of the prosecution procedure, the theme court proceedings in the prosecution phase is identified. This theme covers the court proceedings when the suspects finally face trial. Participant 11 explained:

Charging all cases to court, making sure all the elements and facts of issues are pronounced to prove the cases without all reasonable doubt. Thus, by charging all cases to court and proving our cases before the court.

Court proceedings from the narration of the participants, covers three areas as visualized in figure 5.25.

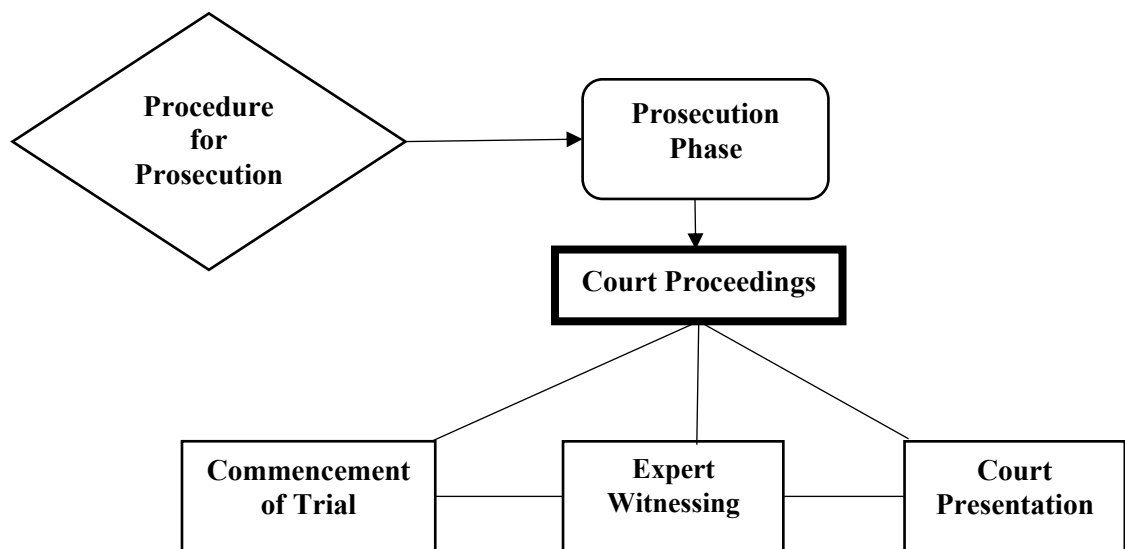


Figure 5.25
Prosecution phase

Court proceedings in the language of the participants, sets in with the commencement of trial. Commencement of trial has to do with arraignment of the accused and corruption charges read to him or her. The voices of the participants are unequivocal on this stage in the prosecution phase. The following examples are presented:

So, a case is filed and then the accused person is arrested or invited and is served with the charge and will now be arraigned in court either on the following day or on the named date. Now when he intends as to go court, in court that is where he takes his plea, he enters the dock, the charge is read to him, he pleads guilty or not, that is when criminal trial is said to have commenced. (Participant 14)

The presentation in court follows what is obtainable in the courts. When you draft a charge, after it is being vetted at the department, they say it is good you can now go to the court. You get all the documents that are, you are going to present in court and that is testifiable. Because you have to be sure that all the document are testifiable before

you go to court. After that you go and file your papers (Participant 21). “The court then determines the admissibility or otherwise of the evidence based on the evidence Act 2011. If there is objection, the defence lawyer argues. If they are in doubt of the forensic evidence, they bring in their experts. They can also carry out their independent investigation. But in most cases the result is yes and in conformity with the earlier result” (Participant 2). “Charges will be ready and we will go to court and do our presentation” (Participant 7).

In expert witnessing, forensic accountants as experts provide explanation to the court on the role they played in the investigation of PSC. They state the procedure they followed and the equipment used. “Also, the forensic accountant testifies in court and equally serve as an expert witness to prosecute corrupt public servants” (Participant 10). After their analysis, forensic analysts testify as expert witness in the court. Normally, the analyst that is the one that carries the analysis goes to court to testify. He states the tools used and the software that led to the generation of the evidence while at the witness box (Participant 2).

Exactly what the forensic accountant does in the court is to present the report before the judge in a simple language that the judge understands. “That is all he has that is his role” (Participant 11). After testifying as an expert in the court, the forensic accountant is then subjected to examination, cross examination and re-examination depending on the circumstances. Experts speak on this:

Their forensic analysis necessary and he takes his evidence while we need him in the court and he tells the court what he discovers in the course of investigation and what he has established and he is subjected for cross examination by the defence counsel so his evidence is very important. (Participant 14)

In triangulating the above finding table 5.11 presents the analysis of the number of times of court appearances of the document examination forensics of the forensic unit.

Table 5.9

Questioned document forensics expert witnessing in court

| Year | Court appearances |
|-------------|--------------------------|
| 2011 | 15 times |
| 2012 | 9 times |
| 2013 | 18 times |
| 2014 | 13 times |

Source: EFCC's annual reports, 2011-2014

Even though the number is not commensurate with the number of PSC cases handled by EFCC, but it has supported the interview assertions. Another issue relating to this is the fact that majority of the cases are ongoing and as such the reports are inconclusive as they do not include cases not concluded. Further triangulating the findings from the interview encounter, the researcher had observed one of the expert witnessing sessions (Appendix J).

5.5.4 Aftermath of Prosecution

Emanating from the analysis of the data obtained from the interview with participants, prosecution ends with what the study interprets as the aftermath of prosecution. In the light of the study, the aftermath of prosecution is interpreted to refer to the series of activities that result from the prosecution. These series of activities are premised within what this study refers to court decision. The court decides on the outcome of the prosecution. Figure 5.26 shows the theme of aftermath, the subtheme and the Participants' categories emerging from prosecution in visual form.



Figure 5.26
Aftermath of Prosecution

5.5.4.1 Court Decision

Data indicates court decision envisages the aftermath of prosecution of the accused. Upon completion of the prosecution, the judge demands the address of both the prosecuting and defence counsels. After the address of the counsels the judge passes judgment, convicting or acquitting the accused. Those convicted are then appropriately sentenced in accordance with the laws of the land. Experts in EFCC who are investigators of public sector corruption, stated their role on the investigation ends when they convey the corrupt public officers to prison and hand them over to the prison warders.

As a procedure in the court and before the presiding judge finally passes judgment, both counsel address the court. This has been captured in the participants' submissions on their field experiences. Participant 13 explains:

Then the next stage is final address where the two lawyers will now come and address the court (Participant 13)

The defence counsel will be allowed to cross examine the witnesses then to be re-examined by the prosecutor. Both counsels then address the court and finally then the judge delivers judgment. (Participant 21)

Implied from the above statements, is the stage of passing judgment which comes after the address of the counsels. The judge is at liberty to deliver judgment based on the evidences provided and in consideration of existing laws and practical experiences.

In the judgment, either conviction or acquittal of the offence is awarded. If the accused is found guilty is therefore convicted. Conversely, he or she is acquitted if not found guilty of the offence. The experts explained this stage in the following words:

Then the court decides whether there is sufficient evidence to convict the suspect on public sector corruption. (Participant 6)

Once that is obtained or we are able to establish that, what we do is to get an interim order attaching that property because it is the proceed of crime, you understand! Now, if he is eventually convicted we file a motion asking for final forfeiture for that property to federal government. (Participant 14)

Further triangulating this finding, the analysis of yearly convictions by EFCC is presented in table 5.13

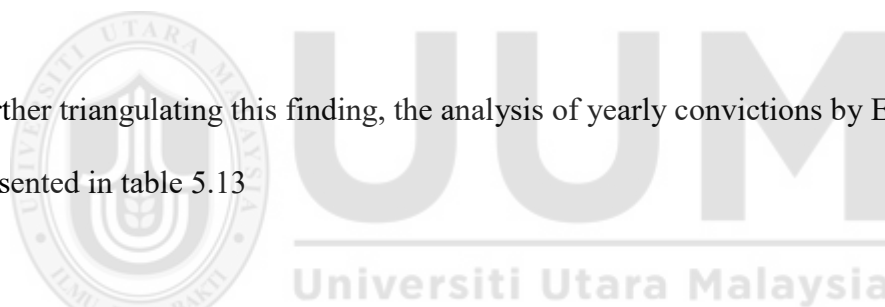


Table 5.10
Convictions Secured by EFCC from 2010-2014

| Year | Convictions secured |
|--------------|----------------------------|
| 2010 | 68 |
| 2011 | 67 |
| 2012 | 87 |
| 2013 | 117 |
| 2014 | 126 |
| Total | 465 |

Source: EFCC's annual reports 2011-2014

Despite the yearly increase in the convictions secured by EFCC, it can still be argued that the number is grossly inadequate when compared with the number of corruption cases investigated and subsequently prosecuted. Sentencing is pronounced with convictions. Officers convicted of corruption are sentenced appropriately in

accordance with the offence and the laws of the land. After the sentencing, convicted corrupt public officers are then conveyed to prison and handed over to the prison warders as indicated in the views expressed below:

From receiving the petition up to testifying in court you understand and in some instances, not only that up to conveying the convict to the prison, you understand, because if the person is convicted we wait at the court, the court serves us the warrant for the sentence that the court extract. We take the person and the warrant to the prison warder and hand them over. (Participant 22)

With the ultimate conviction of the accused and the subsequent sentencing the procedure of the prosecution is deemed to have reached its climax as identified from the interpretation of the data. However as stated above, there are instances whereby the convicted corrupt public officers are taken to the prison warders by the EFCC investigators.

5.5.5 Summary

In the preceding sections of this chapter, the findings on the procedures for investigation and prosecution of PSC using forensic accounting techniques are presented. The nature of forensic investigation in EFCC was first examined from the interpretation of the participants. Equally presented are the types of forensic accounting investigation techniques used, the types of evidence and the procedure for forensic accounting investigation EFCC. Lastly, the presentation of the finding covered the procedure of the prosecution of PSC using forensic accounting techniques. Together these provided answer to the research questions and objectives 2 and 3.

After setting the premises for the understanding of the PSC in chapter four and the nature and procedures for the investigation and prosecution of PSC using the FA technique, a model for improving the investigation is proposed. The study proposes an

improvement model for the forensic accounting investigation in Nigeria using the Gioia method. The model is presented in the following section.

5.6 Recommendation of Model for Improving PSC Investigation Using FA Techniques

In this section while employing the Gioia analysis, a model for improving PSC investigation using forensic accounting techniques is recommended. The recommended model provides an answer to the research question and objective number four. The Gioia method is based on an approach of inductively generating new concepts while observing the much-needed qualitative rigour in the conduct of qualitative research. The analysis as explained in the methodology section covers some features developed within the Gioia analysis. It consists of the 1st order analysis, 2nd order analysis, aggregate dimensions and their representation in a data structure. From the data structure, a dynamic model showing the relationship in the data is proposed.

The process commenced by coding the data and identifying the segments that are responsive to the research question. At this stage, initial concepts were recognized and grouped into categories based on the participants' terms, commonly referred to "in-vivo" or "first order terms". Thus, in the conceptual coding phase, the study uses in-vivo or first order codes and where the in-vivo codes were not obtainable "simple descriptive phrases" were used. The first order analysis was akin to the open coding under the naturalistic inquiry and heavily relied on the participants' perspectives. The study believes that the research participants were "knowledgeable agents" to share their understandings and experiences on the investigation of PSC in Nigeria. Essentially, at this point the researcher maintained the position of a "glorified reporter"

of the participants' views. There was a "suspension of prior knowledge" or "semi ignorance" of the literature to pave way for the emergence of new concepts to represent the participants' worldviews. Hence, the 1st order terms are participants' or informants' centric.

In the 2nd order analysis phase, the study then moved from the participants' centric to the "researcher's centric" or "theory centric". At this level, the emerging 1st order codes were organized into 2nd order themes based on the interpretation of the researcher. The study during the 2nd order analysis phase is in theoretical domain figuring whether the emerging concepts and themes could describe the phenomenon of interest and to produce workable sets of concepts. The 2nd order themes developed were further distilled into aggregate dimensions of overarching theoretical higher level. With the arrays of the 1st order terms, 2nd order themes and the aggregate dimensions assembled together, the data structure is built. Figure 5.27 presents in pictorial form the data structure developed from the emergent terms, themes and the aggregate dimensions. Similarly, Table 5.14 presents in tabular form the aggregate dimensions, the researcher's centric concepts, the participant's centric terms and the example of the interview extracts on each of the participants' terms.

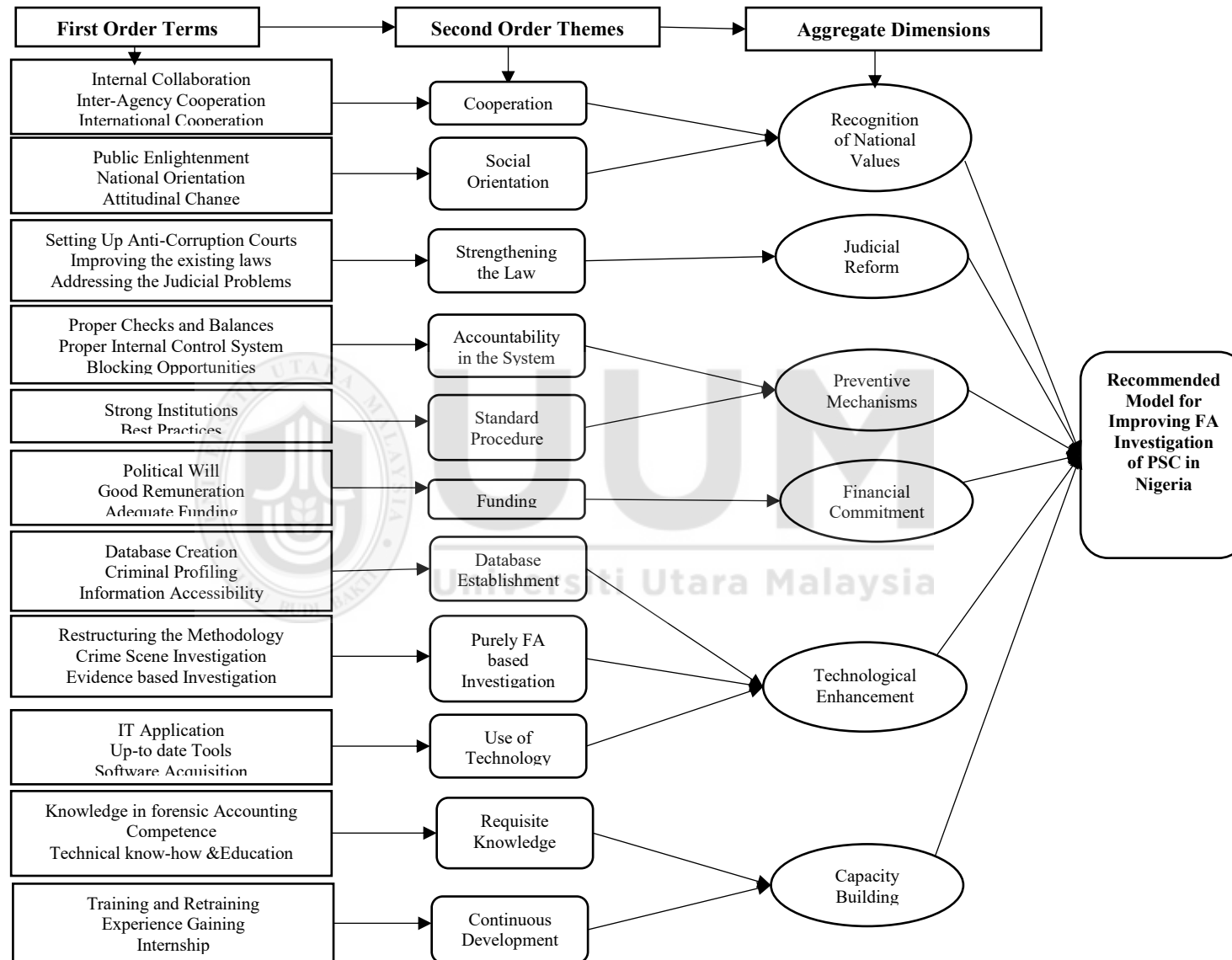


Figure 5.27
Data Structure

Table 5.11
Data structure

| Aggregate Dimensions | Themes (Researcher Centric Concepts) | Informants' Centric Terms | Interview Excerpts |
|-------------------------------|--------------------------------------|--|--|
| Commitment to National values | Cooperation | National strategy | ...and it is very obvious that you have to come and accept that there is corruption, you know, there as I as I also said earlier, there has to be national strategy to combat corruption you and then you put in place the right structure to combat corruption. (Participant 15) I was saying let our institution works. If we put our institution in place, they will be effective, they will work and they will be independent. (Participant 16) |
| | | Internal collaboration | Collaborating with other units ... (Participant 9). "Collaboration with others within all the agencies" (Participant 4). |
| | | Inter-agency cooperation | Also, through synergy between law enforcement agencies by bringing the bits together (Participant 9) There should be synergy for all the anti-graft agencies in the country as we are all fighting a common goal. (Participant 21) |
| | | International cooperation | ...they should be attending training, conference, and they should be attending workshops. So you associate not within Nigeria, we go to people that have years of experience that they can share experience with us and any challenge you are having here you can also share it with them and they will advise you. (Participant 17) |
| | Social orientation | Public enlightenment | I think the level of awareness should be increased. People should also feel that whatever goes on in the public sector affects all. (Participant 23) Also, public enlightenment, making public aware of it. (Participant 21) |
| | | Attitudinal change | Let corrupt be ashamed and we stop celebrating people that are corrupt (Participant 21). So, some of these things we have to change our attitudes for all these corruption cases (Participant 14). |
| | | National orientation | And reorientation of people, the general populace, like what was happening in the past when people have to listen to the jingles. And then let them get a reward system where people that do good are celebrated. Nigerians celebrate corruption. (Participant 21) |
| Judicial reform | Strengthening the law | Creation of special anti-corruption courts | Improvement? May be, make specialized courts for prosecution, specialized courts that just handle prosecution of corruption cases. (Participant 18) The need to create special anti-corruption courts is very essential as the conventional courts are too overwhelmed with cases and this will ensure speedy dispensation of justice. (Participant 3) |

| Aggregate Dimensions | Themes (Researcher Centric Concepts) | Informants' Centric Terms | Interview Excerpts |
|--|--------------------------------------|---|---|
| | | Improvement of the existing laws | Corruption cases should be given accelerated hearing, they there in the laws but they don't implement them. (Participant 14) We have to be very strict in our courts in the sense that, hmm. The political will has to be there. The big wig has to stop protecting people and if somebody is found to be guilty let him go down for the crime committed. (Participant 19) |
| | | Addressing the judicial problems | ...and let me say this to you, we need a very good judicial system. A corrupt free judicial system. I won't break my back, risk my life and investigate a case and at the end of the day, I arraigned the man in court, provided all manner of evidence against him and the man is given the option of plea bargain and he paid from the..... I will be ashamed of myself in the court. (Participant 20) |
| Instilling preventive measures in the system | Accountability in the system | Proper checks and balances | There is problem within the public-sector system in Nigeria. There are no enough checks and balances within the system. (Participant 6) People have been beating the system, hence there should be proper check on the consultants. (Participant 8) |
| | | Strengthening the internal control system | More powers is to be given to the internal control system as an independent unit from the chief executive. Transparency in the system which will help in more transparency being empowered like the Fiscal Responsibility Agency. (Participant 8) |
| | | Blocking opportunities | Some people talked about billions of naira being siphoned, you understand by people that are exposed to juicy public offices. That, make corruption to be very, very attractive or that make corruption to be very, very, for instance, the opportunity that is there. Because most of the officials that are adjudged to be corrupt in this country were found to be corrupt, most of them ran into it because of opportunity. (Participant 18) The defect in the system: no proper preventive measure in the system exposing those corrupt public officers. (Participant 4) |
| | Standard procedure | Strong institutions | If you put in place strong institutions, rather strong individual, if we invest in the technical capacity like I mentioned earlier like the Dubai is doing, you know, we will get the same result (Participant 15) ...and it is very obvious that you have to come and accept that there is corruption, you know, there as I as I also said earlier, there has to be national strategy to combat corruption you and then you put in place the right structure to combat corruption. (Participant 15) "I was saying let our institution works. If we put our institution in place, they will be effective, |

| Aggregate Dimensions | Themes (Researcher Centric Concepts) | Informants' Centric Terms | Interview Excerpts |
|---------------------------|--------------------------------------|--------------------------------|---|
| | | | <p>they will work and they will be independent". (Participant 16)</p> <p>Best practices Develop standard operation procedure (Participant 11) Thinking outside the box to apply best practice to allow flexibility in the system within the ambit of the law based on the type of evidence generated. (Participant 8) What is done elsewhere, particularly in the developed world can be strictly copied and extended to Nigerian situation. (Participant 10)</p> |
| Financial commitment | Funding | Adequate funding | <p>And when you talk about the money you know! Prosecution, fighting corruption involves a lot of money, so you cannot minimize the use of money in fighting corruption. (Participant 14) Hands on latest equipment (pause) and you know it takes money, capital to buy license (Participant 16) Then if there is a way to get as in paying attention is funding. Funding of these agencies. (Participant 19)</p> |
| | | Political will | <p>I think that the government has to consciously begin to imbibe that forensic in terms of providing technical equipment and the training. (Participant 15) I heard that the Dubai Police invest over a hundred million US Dollar in upgrading their forensic facility, you know, and, also send back its citizens for training, you in universities in the UK and US you know. So, am, am for every modern economy, you know the government must invest in forensic. (Participant 15)</p> |
| | | Investigators' welfare | <p>The only thing you do for improvement you provide a high welfare for the people that are doing the investigation. Then training you cannot expect a sitting governor with several billions of naira at his disposal to hire financial experts, legal experts to advise him and on how to launder his money. (Participant 13) When all these things are taken care of. When you increase a salary of people and you provide basic social amenities. I am not even saying everything, let there be light. Let there be water. (Participant 20)</p> |
| Technological enhancement | Technology | IT Application | <p>Perhaps the only difference is IT application into the entire investigation process. What is done elsewhere, particularly in the developed world can be strictly copied and extended to Nigerian situation. (Participant 10)</p> |
| | | Up to date tools and equipment | <p>Now, for me as an investigator, I need training, I need equipment. Now, just now I asked you this your midget that you brought to record this thing, how much does it cost. We need equipment, we need equipment. Beside the good remuneration</p> |

| Aggregate Dimensions | Themes (Researcher Centric Concepts) | Informants' Centric Terms | Interview Excerpts |
|----------------------|---|-----------------------------|---|
| | | | <p>for even the investigators, we need equipment. (Participant 20)</p> <p>... adequate training and retraining of forensic accountants on modern forensic accounting techniques and the use of forensic tools such as case map, active data, i2 analyst etc. (Participant 12)</p> <p>Hands on latest equipment (pause) and you it takes money, capital to buy license. (Participant 16)</p> |
| | | Software | <p>Another thing VERY IMPORTANT, is the need to sophisticated equipment, <i>up to date software for tracking down the multifaceted corrupt practices.</i> (Participant 1)</p> <p>Then, there should be more funding, buying more gadgets and equipment. <i>Updating software, because you cannot use public domain software and web licensed software.</i> (Participant 2)</p> <p>...the use of software within the payment system of the public-sector service of the federal government of Nigeria is a welcome development. (Participant 8)</p> |
| | Database establishment | Database creation | Using modern tools in investigating PSC and also by experience. By creating data base to aiding forensic accountants in getting information. (Participant 9) |
| | | Criminal profiling | Also, the use of CCTV is to be encouraged for reducing corruption and other criminal activities. <i>Lastly criminal profiling will also assist in proper investigation.</i> (Participant 5) |
| | | Information accessibility | Like the bank, making easier for us to access information because it takes so long before you can get these statements (bank statement), to help (Participant 19). |
| | Forensic accounting based investigation | Crime scene investigation | Restructuring the methodology on ground to accommodate the importance of the role of science in investigation. Commencing the investigation from the crime scene. Moving away from the confession type of investigation to establishment of facts and evidence. (Participant 4) |
| | | Evidence base investigation | Well again, ah corruption is not like your average street crime, am a lot, am, am, am of reliance, am have allowed technology to be able to commit these crimes and then the anti-corruption agencies must also have the capacity to leverage on technology, you know to be able to get the needed evidence and so for us in the EFCC, one things we recognize early in the life of the agency is to set up a forensic unit and with the right equipment and with well trained personnel to be able to provide support to the work of the investigators. (Participant 15) |

| Aggregate Dimensions | Themes (Researcher Centric Concepts) | Informants' Centric Terms | Interview Excerpts |
|----------------------|--------------------------------------|----------------------------------|--|
| | | | Obtaining sufficient evidence using finger print, forensic document analysis, mobile phone forensics computer forensics, marked money. (Participant 11) Forensic accounting is very vital, very key when it comes to the evidence in courts. It therefore serves as expert witness and gives evidence in courts based on facts scientifically not on assumption. (Participant 8) |
| | | Private investigation | There is the need for the involvement of private sector in the investigation before coming up to the commission. Having preliminary investigation before coming to the commission would assist in improving the investigation of PSC in Nigeria. (Participant 6) |
| Capacity building | Requisite knowledge | Knowledge of forensic accounting | So, I suggest that investigator should be trained, <i>should know more of forensic</i> . We should also and also, be equipping ourselves with forensic dictionary. <i>And to round it up, I, that is why I enrol myself to study forensic accounting and auditing so that I will be a perfect investigator.</i> (Participant 24) We all have to have that knowledge (forensic accounting) that makes us unique and different (Participant 22) |
| | | Technical competence | I think special peculiarity should be placed in intelligence gathering. I think if people even if it means paying them something to be giving intelligence from where these things originate, it will go a long way in stopping this corruption, PSC. (Participant 23) Now you see, forensic techniques, each financial crime investigator is supposed to have level of competence, you understand. In forensic accounting some level of competence, one must not necessarily be an expert, but he or she must have above, average knowledge in order to live up to the task because many a times when you bring suspect and you bring witnesses, these kind crimes are knowledge based. (Participant 22) |
| | | Education | "It is when you are sufficiently grounded or you are sufficiently knowledgeable that you will be able to understand, at so, so stage fact has been concealed or so, so thing has not been done the way it ought to be done. So as far incorporation in fact, it should even be a requirement that one must qualify you understand before he or she becomes an investigator". (Participant 22) <i>"I think forensic accountants NEED to have the knowledge, the competence and the technical know-how to effectively go on with the investigation"</i> . (Participant 1) |
| | Continuous development | Training and retraining | Well trained investigators are required to unearth all forms of corruption that may otherwise be concealed. Highly trained forensic accounting investigators are required in addressing the ever- |

| Aggregate Dimensions | Themes (Researcher Centric Concepts) | Informants' Centric Terms | Interview Excerpts |
|----------------------|--------------------------------------|---------------------------|---|
| | | | growing trend of PSC in the country". (Participant 5) " Investigators need to be quickly trained and retrained" Participant 3). "Training and retraining on the new trend in crime and to adopt changing technique for the investigation" (Participant 4). |
| | | Experience sharing | ...they should be attending training, conference, and they should be attending workshops. So, you associate not within Nigeria, we go to people that have years of experience that they can share experience with us and any challenge you are having here you can also share it with them and they will advise you. (Participant 17) |

The data structure as presented in figure 5.27 and table 5.12 captures the emerging informants' centric terms, the researcher's themes and aggregate dimensions as interpreted by the researcher. In addition, table 5.12 includes samples of the interview excerpts. From the data structure, a relationship is established among the dimensions that have emerged. In the first instance, a relationship is assumed to surface from data structure whereby all components are considered alongside one-another. The relationship that is proposed suggests an inter-play among the various dimensions in a collective and holistic manner to ensure an improved PSC investigation using the forensic accounting techniques. Essentially, each of the six dimensions established would contribute to the emergence of the improved model of FA investigation in Nigeria. Figure 5.28 presents the proposed model for the improvement of PSC investigation using FA technique.

The model proposed in this holistic posture portrays the convergence of the six elements at a point. Improving the investigation of PSC using FA technique as suggested in the model would involve the re-evaluation and commitment to the national values by all and sundry. Further to this, the judiciary must be reformed, the

public service sector practice to be reorganized and to be imbued with a lot of preventive measures that would checkmate the occurrences of corruption in the first instance. There is equally the need for a financial commitment on the part of the government, because finances are very essential in the transition. Forensic accounting investigation is a technology based investigation and so the technological enhancement element should be incorporated into the model. Capacity building of the forensic accounting investigators must be enhanced to guarantee an effective and successful investigation of PSC in Nigeria. Hence, all these elements are collectively and holistically considered as forces to work together in the improvement of FA investigation.

In the second instance, the components in the model are assumed to be linked to one another in a chain of succession. At the first phase to the improvement, there is the need for redefining our national goals and values in the fight against corruption and the support for the anti-corruption bodies. Having defined the national goals and values, the next stage is to reform the judiciary which is considered a critical force in the model. Corruption investigations often end in legal processes, as such an effective judiciary is required for the actualization of the model. Equally to be established at this stage is to adequately instil preventive measures within the public-sector practices in Nigeria. As has been observed by various experts, preventing the occurrences of corruption and corrupt practices is more effective tool in the control of corruption than the detection and the subsequent investigation. So, the proposed model for the improvement of FA investigation in Nigeria recognizes the early prevention as a precautionary measure to the occurrences of corrupt practices. The final activity at this phase is financial commitment on the part of the government and all other stakeholders

involved. Investigation is expensive and for its effectiveness it requires adequate funding. At the final phase in the model, is the technological enhancement and the capacity building of the investigators. FA investigation is a technology based investigation and hence, the investigators need to be knowledgeable and skilled in the relevant technology. Figure 5.28 visualizes the model.

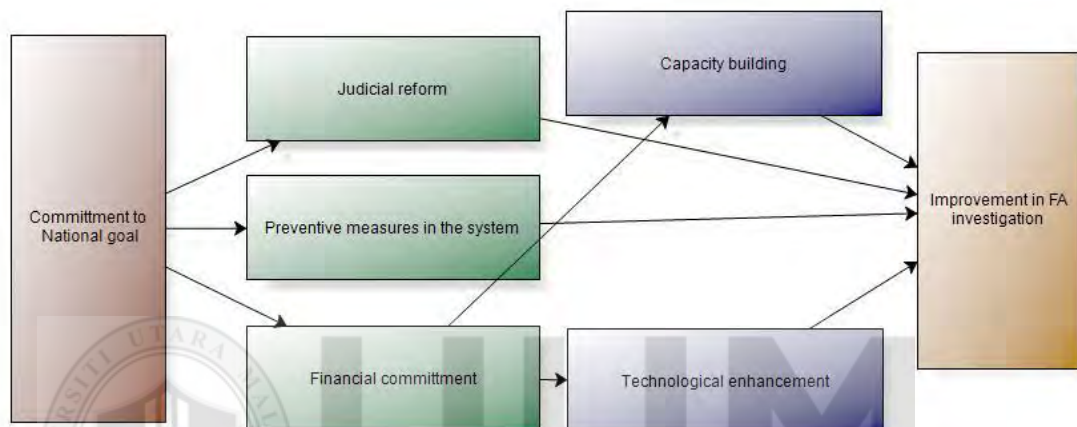


Figure 5.28
Proposed model for improvement of FA investigation in Nigeria

5.5.1 Commitment to National Values and Goals

The aggregate dimension “National values” comprises two themes emerging in the model. These two themes are Cooperation and social orientation which were interpreted from the participants’ 1st order terms. The proposed model recognizes the commitment to the national values and goals as the first move for the improvement of FA investigation in Nigeria. The following sections presents the two themes as interpreted by the study based on the researcher’s centric concepts.

5.5.1.1 Cooperation

Commitment to national values and goals entails the cooperation of all and sundry in the Nigerian project. Pooling together all the key players in the anti-corruption fight and the investigation, strong and virile investigation model is presented.

... cooperation by all players in the fight against corruption. This includes the government, the anti-corruption agencies, the judiciary, the media and of course, the general public. All hands must be on deck in fighting this dreaded monster called corruption. (Participant 1)

Experts from the anti-corruption body have identified means of improving the investigation of PSC using FA techniques in accordance with their understandings and experiences. National strategy for the anti-corruption to cover all the stake holders and the policies should be recognized as the starting point. The need for internal collaboration within the various anti-corruption bodies and other mechanisms such as the due process is paramount. Each of the anti-corruption agencies is composed of different units, sections, experts and team of investigators. It is very essential that all these components internally collaborate for the attainment of a common goal. Equally highlighted is the inter-agency cooperation among the various anti-corruption bodies for a common goal and mutual benefits. These agencies are to consider themselves as partners in progress and not as competitors as highlighted by one Participant. As part of the national strategy, the need for strengthening the anti-corruption bodies in the country has been extensively discussed by the Participants. Giving enormous power to these agencies to act within the ambit of the law will enhance the effectiveness of their performances. Lastly, the informants' terms that emerged under the cooperation is what the Participants identified as "international cooperation". Looking outside the shores of the country to other countries and international bodies that have excelled in

the investigation of PSC, the forensic accounting technique would greatly assist in the improvement of the current practice.

In improving the investigation of PSC using FA techniques, experts have identified the need for having a national strategy. Strategically, planning for improvement as expressed in the language of experts would clear the stage for the subsequent applications and implementations of processes. Example is imminent in the voices of Participants 15 and 16.

Another aspect of national strategy mentioned by the Participants is the strengthening of the anti-corruption bodies. Having a strong and vibrant anti-corruption bodies is a prerogative for improving the investigation of PSC in Nigeria.

Participants have canvassed for an internal collaboration within the various anti-corruption agencies in Nigeria. Arguably the experts believe in a unity of purpose in the execution of their assignments within their agencies. Coming together and working together as a single family is the central idea that flourished from the Participants' accounts on the improvement of the investigation of PSC. It does not suffice for the anti-corruption agencies to work independent of one another. Rather, as captured in the above submissions, the various agencies are to come together in the pursuit of the national interests covering the fight against corruption vis-à-vis the investigation. Collectively, these agencies will bring a positive improvement in the aspect of the investigation of PSC and consequently its reduction.

Equally, the need for international cooperation with other countries and other international organizations has been figured out by the experts. Learning from others who have established such procedures will bring about positive change. Reaching out to countries and international organizations that have the wherewithal and expertise in the field of forensic accounting investigation and copying from them is a necessary requirement for improvement locally. “Synergy with other units and organizations both internationally and/or local” (Participant 9). What is done elsewhere, particularly in the developed world can be strictly copied and extended to Nigerian situation (Participant 10). Not only just getting the stuff from other countries, the continued participation in international activities that will bring about more improvement in the system.

The forgoing analysis of the data explains the necessity for a sound cooperation as the beginning for the recommended model of forensic accounting. Cooperation from the grass root involving all and sundry ranging from intra and inter agency cooperation as well as international cooperation. Still, the analysis of the findings has revealed that seeking for a cooperation may not be the ultimate without the social orientation of the citizenry as explained in the next section.

5.5.1.2 Social Orientation

Recognition and commitment to national values considered in the model equally entails the social orientation of the citizenry of those ideals. Things have been going wrong for a long period in the country and there is the societal acceptance of corruption in Nigeria. Corrupt public servants are being shielded and celebrated in the country (Participant 20), so much so that corruption is becoming to assume the status of a social

norm (Participant 22). Therefore, from the theme “social orientation”, the participants’ voices revealed the need for public enlightenment, attitudinal change and national orientation. When these things are brought together, the orientation of the people will be changed toward positively looking at what stands out to benefit the general interest of the country and what is not.

Creating public awareness on the evils of corruption is paramount in the improvement model. People need to be adequately enlightened on how bad corruption is and the consequences and the punishments there of. Participants 23 and 21 have echoed this message in their views on the improvement of investigation PSC using forensic accounting techniques.

Then after creating public awareness, there is equally the need for winning the support of the public as is evident in Participant 3’s voice. Corruption often fights back so public support is very important so as to defeat the corrupt public servants. Changing people’s mind-set through public enlightenment on the idea that the public assets belong to nobody is the starting point. Let corrupt be ashamed and we stop celebrating people that are corrupt (Participant 21). So, some of these things we have to change our attitudes for all these corruption cases (Participant 14). Therefore, as noted by Participant 9, attitudinal changes towards nation building is what is required for any positive change to have an impact.

Similarly, the need for dispositional shift towards upholding to modern trends of investigation and communication has been identified. In Nigeria, it won’t be too wrong for us to encourage the young ones or ourselves to be programmers too and still be like

the westerners (Participant 16). Experts advised that the general orientation of the populace is needed. All, should be included in the fight against corruption and not just the anti-corruption bodies alone. However, Participant 2 was very specific on the rehabilitation of the corrupt public officers and granting them amnesty in order to forge ahead.

In the preceding section, the analysis of the aggregate dimension of commitment to national values has been presented based on the findings on the improvement model of the study. However, the complexity and the multifaceted nature of PSC necessitates consideration of multiple dimensions to the improved model. Other dimensions found in this study include the judicial reform as explained in the next section.

5.5.2 Judicial Reform

The judiciary has been identified as one of the key areas that stand out to impede the successful fight against corruption in Nigeria. Oblivious to the fact that all corruption investigations ultimately lead to court proceedings. The laws have been described as inadequate to sustain the fight against this dreaded ailment that is afflicting the nation for a long time. In view of this, experts have canvassed for means of strengthening the law.

5.5.2.1 Strengthening the Law

Many prominent corruption cases have been lost principally based on lapses in the existing laws of the land. In the words of the experts, addressing the judicial problem is key to putting up an improved system for the investigation of PSC in Nigeria. The laws and the legal practitioners in many instances tend to frustrate all the anti-

corruption efforts in the investigation and prosecution of corruption cases. In improving the investigation of PSC using forensic accounting techniques, experts have canvassed for strengthening the laws first. They believed that without strengthening the law, all efforts in the investigation will be of no value. Means of strengthening the law proposed by the participants include the setting up of special anti-corruption courts. Equally, identified is adequate punishment commensurate with the offence committed. The laws have to be improved to guarantee the equality of all before the law. Then all other judicial problems bedeviling the judiciary to be addressed.

Experts have discussed the need of setting up special courts to handle all corruption cases. Apparently, the existing courts are often overwhelmed with a lot of cases. This often leads to situations whereby cases are constantly adjourned. In the process corruption cases get frustrated and often discontinued. On the very least, corruption cases take a very long time before they are concluded as indicated by the Participants. One participant aptly highlighted this point that sometimes the presiding judge is transferred or even dies before the conclusion of the case and passing of judgment.

In support of the above position is the personal observation account of the researcher of a corruption case against one of the former governors in Nigeria and now a serving senator. The court proceedings took place at the Federal High court, Jos, Plateau State of Nigeria on the 19th and 20th of January, 2017. As at that time the case was on-going for about two years and was not finalized. At the end of the two days hearing, the presiding judge suggested to the two counsels a change in the venue for the next hearing as he was currently transferred to a different location in the country. The judge complained that as at that time he was sitting at four different places in the country

which are distant apart. When the two counsels insisted on continuing the hearing in that venue, the judge replied that they can only sit for two or three times in a year. Afterwards, the presiding judge announced April 25th and 26th for the next hearing. Impliedly, this is one of the means through which the investigation of PSC can be frustrated consequent of the inadequacy of the law. Earlier, the head of forensic unit of the EFCC had given an expert testimony on this case. In view of the foregoing, the participants' voices were replete with the call for setting up special anti-corruption courts.

Certain loopholes have been identified in the existing laws. Experts are unanimous that the laws need to be reviewed and improved there from. The law should be strengthened to deny the corrupt public officers access to their properties/assets pending their trials (Participant 3). Basically, in the prosecution of PSC the laws are archaic and there is the need for reviewing the laws to accommodate modern trends of investigation (Participant 9).

Further to the above, some participants like participant 14 have in addition advocated for as speedy hearing of all corruption cases. While appreciating the superior courts in their handling of corruption cases, she believed that the same thing can be extended to the lower courts otherwise the problem is far from being solved.

Pushing further, experts stressed strictness in the implementation of the laws. As is evident in the opinion of Participant 19, strictness in the court is required for the effectiveness of the fight against corruption which obviously covers the investigation aspects. Not only being strict in the courts, several other participants canvassed for

stricter punishment for corrupt public officers. Adequate punishment for corrupt public practices according to the Participants, is the outcome of value-driven investigation of PSC.

The greatest problem in the judiciary is the fact that itself is accused of being corrupt. Many of the corrupt public officers and politicians previously convicted of corruption were acquitted by the judiciary. Just as at the time of writing this report precisely on the 13th of June, 2017, some prominent politicians, public officers including judges earlier investigated and found of corruption were acquitted by the judiciary. These problems are incessantly being captured in the Participants' views as capable of preventing any meaningful improvement of the investigation of PSC in Nigeria.

Hence, improved investigation of PSC using FA technique will be possible on the basis of a sound and virile judicial system. Almost all established corruption cases end up in courts and this underscores the necessity for an effective judicial system devoid of corruption. Not only is the judicial system, equally revealed in the data the need to have more preventive mechanisms in the public service system to guard against the occurrence in the first instance.

5.5.3 Instilling Preventive Measures in the System

One of the most effective means of controlling corruption and corrupt practices is to have measures in place that will in the first instance prevent such occurrences. Instead of allowing it to occur and start thinking of the means to detect it and the subsequent investigation, you provide means to halt its occurrence. Participant 23 said it all, when he noted:

...well my, yes, MY EMPHASIS will always be on, I think (paused), you see we give so much emphasis on fighting corruption without necessarily preventing it. So, I think the emphasis now should be on how to prevent corruption instead of allowing it to happen. Measures should be in place to prevent corruption before even it occurs. (Participant 23)

Essentially, accountability in the system and standard procedures are the themes developed from the participants' centric terms to serve as the preventive measures. The next section presents these two themes one after the other.

5.5.3.1 Accountability in the system

Accountability in the system provides means by which public officers assume full responsibility for their actions and inactions. Public servants are held accountable for the performances of their official engagements. Ensuring accountability means that public servants are checkmated and they act within the confines of the law. Obviously, this serves as preventive measures to the occurrence of corruption in the public-sector service practice. From the participants' centric terms, proper checks and balances, strengthening the internal control system and blocking opportunities are interpreted to reflect accountability in the system. Each of these is explained in the following sections in accordance with the participants' prognoses. Admittedly, the public-sector service practice in Nigeria is shrouded with a lot of problems. Part of the problem of the public-sector as observed by Participant 6, is the inadequacy of checks and balances in the system.

The absence of checks and balances resulted in the people manipulating the system for their personal gain. "Whereby looking at how people in authority squander the public treasury without proper accountability" (Participant 2). Therefore, for any

improvement to be meaningful there should be proper checks and balances as commented by Participant 8. A system of internal control ensures proper accountability. Experts have identified the absence of effective internal control systems within the federal public service in Nigeria. PSC is identified to be caused in most instances by opportunities. Most of those involved in corruption are just opportune, it's just a question of opportunity. Normally, those in strategic government position, that enables them to put into their personal pockets what belongs to the government (Participant 5). One's responsibility or schedules in some instances provide avenues for corruption to prevail (Participant 8). The opportunity in the system is created because of the defects in the system as observed by Participants 1 and 4.

Apart from this, the system has opened a lot of gaps for processes to be either abused or overlooked. "Most chief executives are the accounting officers in the organizations they head and this often lead to abuse of power" (Participant 8). And finally, as a way forward for the improvement of PSC investigation, opportunities in the system must be identified and then blocked. After which standard practice should be adequately imbibed into the system.

5.5.3.2 Standard Procedure

Compliance with applicable rules and procedures within the public-sector practice will guard against deviant behaviours such as corruption. The informant centric terms, "strong institution" and "best practices" were interpreted in the construction of the theme "standard procedure". Experts have recognized the faulty nature of the structures and institutions on ground. Therefore, they believe that putting a strong structure will yield the desired results in the improvement of PSC in Nigeria.

Imminent in the voices of the participants is that, putting of strong institutions and structure will pave way for an improvement. Then the desired outcome is to be expected from the system. Imbibing standard practices and procedures will ensure smooth running of the system as opined by the Participants. Becoming more organized and upholding the tenets of best practices especially as practiced in the developed countries are recommended by the experts.

Forensic accounting investigation is a technology based investigation which requires the use of tools and other investigating software for effective function. Similarly, the need for training and retraining of the investigators for meeting up with their daunting task. Apparently, for achieving all these and other requirements for successful improvement of the FA investigation, there has to a strong financial commitment on the part of the government and all other stake holders to the investigation of PSC in Nigeria. Financial commitment as an aggregate dimension is presented next.

5.5.4 Financial Commitment

The aggregate dimension “financial commitment” in the proposed model entails funding is provided for the investigation. Finance is the key to modern investigation which is technology based. The acquisition of tools and other gadgets for effective performance involves money. So also, the making of the investigators learn and comply with the emerging trend of forensic accounting investigation.

5.5.4.1 Funding

Funding as interpreted from the informants' perspectives embodied financial involvement in the entire investigation process. A lot of funds are required for the project. Equally, there has to be the political will on the part of the government to commit and make provision of the needed funds. Similarly, funding is needed to cater for the welfare of the investigators for an effective performance and not to be enticed by the corrupt public servants.

The quotations from the Participants gave an impetus on the necessity of funding in the improvement of forensic accounting investigation. The Participants are unanimous on this and have consistently maintained this position. As stressed by the Participants, the need for adequate funding stems from diverse spectrums. Funding is required to obtain the appropriate equipment and software for the investigation. Similarly, funding is needed for the efficacy of the investigation processes such as going out to far and near destinations in search of evidences.

A panacea to provision of adequate funding for the conduct of the FA investigation in Nigeria as observed by experts is the support on the part of the government. The political will to support the investigation of PSC must be embodied in funding the procedure. Several Participants have confidently asserted this position. Part of the requirement for funding is to cater for the welfare of the investigators generally. The Participants' views reflect the need for improved remuneration package for the investigators. The delicacy of PSC requires that investigators are adequately satisfied so as not to fall into the trap of the corrupt public servants.

With strong financial commitment for improving the investigation of PSC using the FA technique, the technological enhancement required for the effective investigation will be possible. Equally, capacity of the investigators will be built to meet the challenges of modern investigations. The next two final sections cover these aspects in succession.

5.5.5 Technological Enhancement

Forensic accounting investigation is a technology based investigation. It is therefore, moving away from confessional type of investigation commonly used in the criminal investigation to evidence based investigation. Evidence is scientifically generated in forensic accounting investigation even without bringing in the suspect into the investigation. Hence, substantial use of technology is employed in forensic accounting. Three themes have emerged under the dimension “technological enhancement”. Getting the necessary technology involved, establishing data base and the need for completely switching to forensic accounting based investigation are the researcher’s themes which were engrained from the Participants’ concepts. These themes are presented in the following sections.

5.5.5.1 Technology

The use of technology is a component part of forensic accounting investigation. The commission of financial crimes in modern times in most instances involves the use of technology. Therefore, any investigation method that does not incorporate technology in its methodology may have a very limited impact. Forensic accounting investigation which is a modern method of investigation is relying heavily on technology. Information technology (IT) application, the use of up to date tools and equipment and

software diversification are the commonly identified Participants' centric terms under the theme "technology".

Participants believe that investigation of PSC can be improved by incorporating the IT application into the investigation procedure. This has been the latest trend in investigation as we are living in an information age. "Number two is getting us the necessary tools, necessary applications like as I am talking Google in 2014, Google came up with a particular system, computer system that does not have hard disk at all, does not, and you only work when you have internet connectivity". (Participant 17). Some Participants, for example, Participant 10 have observed that an aspect of IT application as lacking in the investigation of PSC in Nigeria.

The quotations emanating from the interview excerpts with the Participants indicate the indispensability of modern tools in forensic accounting investigation. Having the right equipment is at the centre for effective forensic accounting investigation. Therefore, as an improvement model, the participants have unanimously believed that appropriate tools and equipment will surely make a difference.

Another aspect of the technology identified as very relevant in the improvement of investigation of PSC using FA technique is software. Obviously, forensic investigation requires software (Participant 10). Appropriate forensic accounting software are available and are used to uncover all forms of information hidden, manipulated or even deleted in an electronic or digital device. In view of this, several Participants have reiterated the relevance of software in FA investigation.

5.5.5.2 Database Establishment

The second theme established under the aggregate dimension of technological enhancement is database establishment. Technology has provided a simplified means of gathering and storing of data. Obviously, this is a global practice and particularly within the developed nations. In the language of the Participants, database establishment can be sustained through creation of data base, criminal profiling and information accessibility.

The creation of database in the country will enable the record of all citizens to be readily available at any point in time. Establishing data base for all the citizens capturing the finger prints and other vital information on citizens. Proper record to be established (Participant 5). Even though some of the anti-corruption bodies have established data base, but it is restricted to recording of criminal profiles only. Therefore, experts have suggested a central database that will capture the data of all citizens when needed. Having such a database will greatly impact to improve forensic accounting investigation as voiced by Participant 9.

The EFCC has established a database for criminal profiling with a capacity of two million. At the inception over 3,000 data including finger prints and photographs of suspects were captured in 2011-2012 reporting. As at 2014 reporting (which is the latest annual report obtained by the researcher) over 4,000 data were captured. However, the database established is restricted to only financial crimes investigated by EFCC and may not be easily accessed by other anti-corruption and law enforcement agencies in the country. Accordingly, the Participants believed that what is required is a central data base having records of financial crimes and otherwise that can be readily

accessible by all and sundry. A vital aspect of database establishment in the model is to have a readily available information on any individual or group(s) of individuals when required. Equally, information regarding the activities of an individual or group of individuals suspected of wrong doing such as the commission of PSC should be readily accessible from any organization or institution in the country. Accessibility to information is another requirement for boosting the investigation of the PSC (Participant 6).

5.5.5.3 Forensic Accounting Based Investigation

One of the themes associated with the aggregate dimension of “Technological enhancement” is construed as FA based investigation. Interpreted from the voices of the Participants, FA based investigation is technologically inclined. This position is evident in Participant 15’s account. He stated:

Well, I think that world over you know, most, more important agencies are gradually moving away from analogue approach to investigation and leveraging on forensic accounting, and for use. I think that the government has to consciously begin to imbibe that forensic in terms of providing technical equipment and the training. (Participant 15)

Restructuring the methodology to incorporate crime scene investigation, evidence based investigation and private investigation have been captured in the Participants’ centric terms. These terms are presented in the next sections from the social construction of reality of the Participants.

FA investigation extends its coverage to the crime scenes in certain circumstances needing such. To effectively improve on the investigation of PSC using FA techniques, experts have strongly identified the inclusion of crime scene investigation. Presently,

considered as under-utilized, the experts' voices pushed toward commencing an investigation from the crime scene in the proposed model. Participant 4 stresses this requirement as a necessary improvement.

Forensic accounting investigation is evidence based. The use of technology has made it possible for evidences to be generated scientifically. Imminent in the above voices, is the fact that the commission of modern financial crimes involves the use of technology. Therefore, technology must equally be involved in gathering accurate and sufficient evidence. Hence, the interpretation of this from the understanding of the Participants imply that improvement of the investigation of PSC in Nigeria using FA techniques should include evidence based investigation which is relying heavily on technology. The reason, being their relevance and admissibility in courts. This position has glaringly surfaced in the expressions of Participants 23 and 8.

Having private investigation outfits in the country is acknowledged by a section of the Participants to move FA investigation forward in Nigeria. Currently, a substantial part of the PSC investigation is being conducted by government funded anti-corruption agencies. The involvement of the private investigator is at its minimal. Therefore, as a way of pushing the forensic accounting investigation forward, more private investigation is suggested to surface in the country's investigation of PSC.

5.5.6 Capacity Building

Climaxing the model, is the aggregate dimension "capacity building" covering the individual investigators. "We need to have more, we need to have more, we need to build capacity, you understand, we have to build capacity in all anti-corruption

agencies” (Participant 22). “There should also be an adequate capacity building of the staff as crime is ever changing” (Participant 3).

At this point the capabilities of the individual as a forensic accountant investigating PSC are exposed. Here the personal traits of the investigators are taken into cognizance into the model. Beginning from setting the pace for the investigation through the creation of enabling environment up to the point of getting the right technology in place, the model culminates with shaping the investigators’ postures forensically. Two themes were developed covering the knowledge base and continuous development of the forensic accountant.

5.5.6.1 Knowledge Base

This theme establishes the premise that the requisite forensic accounting knowledge is a prerogative of an effective forensic accounting investigation. Hence, the informant centric terms identified to metamorphose into this theme, are knowledge in forensic accounting, technical know-how/competence and education. Participant 1 reveals these terms in the following statement:

I think forensic accountants NEED to have the knowledge, the competence and the technical know-how to effectively go on with the investigation. (Participant 1)

The above statement by Participant 1 captures in strong terms and then summarizes the necessity of having forensic accounting knowledge by all investigators in this aspect. This is in addition to the basic educational qualification required as exemplified by Participant 24. As an expert in investigation with accounting background and three different master’s degrees, one covering criminal investigation aspect. He still believes

that, this is incomplete without the forensic accounting knowledge and accordingly he has now enrolled in another master's degree programme in forensic accounting. Hence, being knowledgeable in forensic is the distinguishing attribute of the forensic accounting investigators from non-forensic accounting investigators. Participant 22 was very emphatic on this point.

Forensic accounting investigators are tipped to be technically competent in the field. Experts believe that investigators should have the technical competence and skills to think ahead of the criminals. Essentially, as indicated in the voices of the Participants, the skills in intelligence gathering and the professional scepticism are very formidable knowledge in the forensic accounting investigation. Some of the voices of the Participants in relation to technical competence are very much represented in the data. Certain minimum level of educational qualification must be attained for effective forensic accounting investigation. Implied from the above statements, all investigators, particularly forensic accounting investigators must be educationally qualified for the performances of such responsibility. From the various interviews' encounter with the Participants in this study, it was revealed that all the 24 Participants have had the minimum of first degrees or its equivalent. Quite a sizeable number of the Participants have master's degrees while a few others have their PhD. An informal conversation with a section of the Participants revealed that any investigator must possess a first degree or its equivalent and above. In view of this finding, the threshold of minimum education for the investigators in the proposed model stands at first degree or its equivalent.

5.5.6.2 Continuous Development

The possession of relevant educational qualification, knowledge in forensic accounting and technical competence in the field may be insufficient if not accompanied by continuous development. The need to keep pace with the happenings in the field of forensic accounting investigation is paramount. Equally important is continually updating oneself within the knowledge base and its practical implications. The theme continuous development is ascribed to the informant centric terms reflecting; training, retraining, experience sharing and internship.

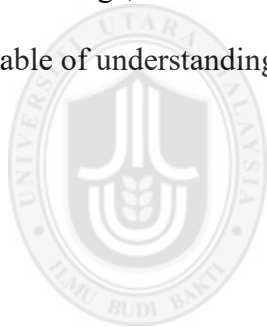
Consensus among the Participants, recognizes training and retraining as necessary requirement in forensic accounting investigation. There is also the need for training and retraining on new developments and latest happenings in the field (Participant 1). “Secondly, adequate training and retraining of forensic accountants on modern forensic accounting techniques and the use of forensic tools such as case map, active data, i2 analyst etc. (Participant 12).

In addition, training as stressed by the experts, covers all means of enhancing the productivity of the investigators in the field and improving their technical competence. Therefore, it includes attending conferences and even going for internships in other countries as suggested by Participant 21.

Experienced is deemed by the experts to be a veritable source of improving one’s knowledge and practice. More benefit is derived in sharing of experiences with a more knowledgeable and highly experienced parties as examined by some participants.

5.6.7 Summary

In this section a model for improving the investigation of PSC in Nigeria using forensic accounting technique is proposed. Employing the Gioia method based on the 1st order, 2nd order and aggregate dimensions, a data structure was established. The data structure led to the emergence of a dynamic model depicting the relationship among themes and the aggregate dimensions. In the 1st order analysis phase, the researcher allows the emergence of Participants' centric terms and concepts. With semi ignorance of the literature or the witting suspension of the literature, the researcher functions as a "glorified reporter" of the understandings of the Participants. During the 2nd order analysis, the researcher's centric themes were developed from the Participant's terms. At this stage, the researcher maintained the position of a "knowledgeable agent" capable of understanding and depicting relationship in the data.



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CHAPTER SIX

DISCUSSION

6.1 Introduction

This chapter is about the discussion of the findings of this study. It brings together the entire components of the study's findings as depicted by Figure 6.1.

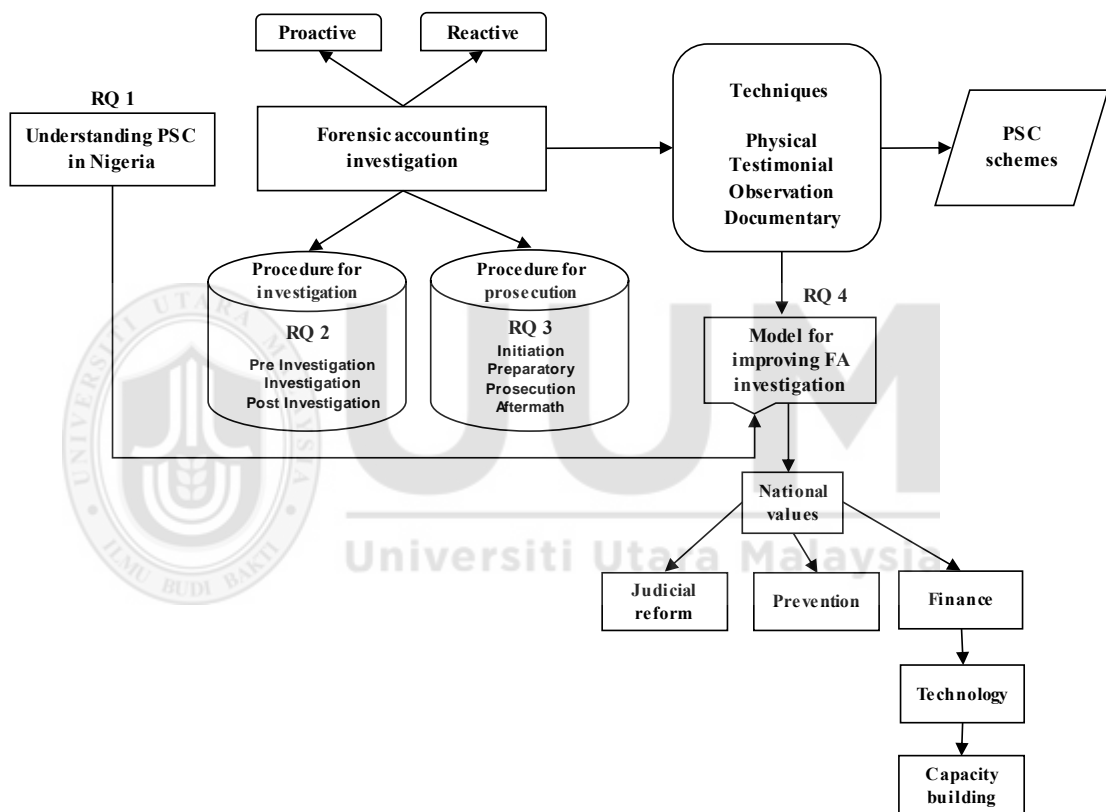


Figure 6.1
Research Findings

Specifically, the chapter covers the aspects of understanding PSC in Nigeria. These aspects revolve around the meaning, perception and the persistence of PSC based on the interpretation of the participants. Secondly, the procedure for the investigation of PSC using forensic accounting techniques in relation to the social construction of the participants is described. The description of the prosecution procedure then follows

and finally improvement model of investigation of PSC in Nigeria using forensic accounting technique is considered.

6.2 PSC in Nigeria

This section discusses the first research question of this study in accordance with the social construction of the participants. Taking cognisance of the research problem, the literature and the theoretical justifications of this study, PSC in Nigeria is very prevalent and the effects are very devastating. There has been a growing concern at both the local and the international levels over the spate of PSC in Nigeria. The understanding of PSC in this research is explored through three perspectives: (1) social constructed meaning, (2) perception and (3) persistence of PSC in Nigeria.

6.2.1 Social Constructed Meaning of PSC

The first aspect considered by this study in understanding PSC in Nigeria is to socially construct its meaning in accordance with the participants' views. The participants have conceptualized the meaning PSC along the notion of the abuse of entrusted authority. The abuse of entrusted authority as socially constructed relate to non-observance of the laid down procedures in the discharge engagements. Holding an official office is considered a position of trust which must be respected at all cost. This in line with the agency theory which stipulates a sort of a contractual arrangement entered into between an agent and his/her principal (Jensen & Meckling, 1976). In this regard the public servant is portrayed as the agent working for the principal being represented by the state. Further to this, this contractual arrangement often comes along with the terms of engagement which confers on the agent the power to function within the confines of the authority entrusted. Hence, indulging in activities not approved by the agreement

amounts to abuse of the entrusted authority. The agency theory states that it is natural for the agents to be tempted to pursue their personal goals (Fontrodona & Sison, 2006). When the public servant fails to act in pursuance of the state which is the principal, the trust reposed in that officer is abused and invariably corruption sets in. Therefore, corruption is portrayed as an abuse of an entrusted authority on the part of the public servant who is seen as violating the official trust bestowed upon such engagement. Thus, there is wide coverage in the literature to explain corrupt practices by public servants using the agency theory (Marquette & Peiffer, 2015). Conversely, still arguments subsist in the literature which flawed the agency theory in the explanation of corrupt practices. Dicke and Ott (2002) posited that the stewardship offers an alternative explanation to agency theory on corruption. It therefore assumes the convergence of the interests of the principal and the agent. As captured by Segal (2012), through instilling the stewardship culture, integrity can be achieved from the public servants and public agencies could be relieved from corrupt practices. However, the definition does not preclude the occurrence of corruption within the private sector. It is in line with keeping pace with the scope of this study and in consideration of public-sector corruption. Indeed, large scale corruptions do occur in private sectors (Tanzi, 1998).

Most important, the finding of the study reveals a uniformity in the understanding of the participants on the meaning of corruption which is the abuse of entrusted authority. The finding indicates that corruption should be construed along the line of abusing one's entrusted authority irrespective how it is being perpetrated. Sometimes, the abuse of the public power goes beyond one's personal benefit to encompass the benefits of one's tribe, class, friends, family or even political party. In this sense,

corruption is portrayed as collective action problem as explain by the collective action theory (Marquette & Peiffer, 2015). The collective action theory stipulates the relevance of the decisions of the individual's group dynamics which include trusting others as well as the behaviours of others. It therefore follows that when corruption is portrayed as a normal practice, people may be less willing to abstain from acts deemed corrupt. The contention of defining corruption in relation to the abuse of entrusted authority is justified in the literature notwithstanding the multiple definition discernible in the literature.

Corruption is a subject of multi-disciplinary study and a complex phenomenon as well as a universal phenomenon. In spite of the different lens through which the phenomenon is viewed, a cursory review of corruption literature reveals a common ground on the definition of corruption revolving around the abuse of entrusted authority (Ariyabuddhiphongs & Hongladarom, 2014; Asongu, 2013; Ghatak & Iyengar, 2014; Mauro, 1998; TI, 2014). Further to this, the abuse of entrusted authority is considered under the broad classes of economic and the political corruptions (Wei & Zeckhauser, 1999). According to this submission, the economic abuse of entrusted authority covers the government (public) officials while abusing the powers in extracting, accepting and attracting bribes emanating from the public and private sectors. The political abuse on the other hand entails buying votes and illegal financing of political campaigns emanating from contributions from both public and private funds. However, this aspect is found missing in the present study from the participants' constructed meaning of PSC. Specifically, the literature has documented a number of studies that have given much recognition to the definition of corruption provided by the Transparency International (Graycar & Sidebottom, 2012).

Interestingly, there is variation in the views noted on what constitute the abuse on entrusted authority. Two themes (betrayal of trust and benefiting oneself) were found to represent the abuse of entrusted authority. The TI's definition of corruption restricts the abuse of entrusted authority to personal gain.

The present study extends that boundary to classify an act as corrupt so long as the entrusted authority is abused. Irrespective of the abuse, which could be out of negligence or benefiting a third party without any recourse to personal gain, the study still believes that it is corruption. Betrayal of trust occurs when the public servant disregards the requirement of public institution or misuse the public trust bestowed upon him or her. Still several others described the abuse of the entrusted as an act of insincerity on the part of the public servant. Equally this view has the support of the corruption literature. For example, Shehu (2005) and Sidebottom (2012) contend that in understanding corruption, the definition does not matter most, but the situation in which it occurs.

Further to this, Shehu (2005) argues that the corruption situation in Nigeria entails gaining an insight into the social and economic conditions in which it is occurring. Consistent with the findings of Marquette and Peiffer (2015) who documented that effective anti-corruption initiatives need to recognize and engage with the real political dynamics that underpin corruption. Accordingly, such conditions are considered strong facilitators of corruption such that it makes it very difficult even to the most honest public servant not to fall into an aspect of corrupt behaviour. He found that these conditions to be inherent in the: (1) poor remuneration system (2) absence of

opportunities for economic activities (3) pressures from all angles including family and the society (4) erosion of moral values (5) reliance on oil money as the main source of revenue (6) ineffective judiciary and (7) poor governance.

The second aspect of the abuse of entrusted authority identified in the analysis of the finding is benefiting oneself. Much of corrupt practices occur with the intent of deriving personal benefits. The public servants in most instances fail to discharge their official engagements in the pursuits of personal interest. Common means by which the public servants can benefit oneself, identified by the participants include gratification, fraud and surviving on corruption. Thus, defining corruption along the description of the corrupt behaviours is also prevalent in the literature.

The much popularized definition in the literature corruption by Nye (1967) is premised in the behaviours constituting corruption. In the definition, behaviours such as bribery, nepotism and misappropriation are the proxies used to define corruption. Other scholars that defined corruption based on the behavioural aspects of the act include Otusanya (2011) and Sidebottom (2012) who identified a number of practices to stand for corruption. For example, Otusanya (2011) in his review of corruption literature has identified 15 different behaviours as well as practices that constitute corruption. These include bribery, extortion, intimidation, abuse of office, fraud, embezzlement, favouritism, insider trading, conflict of interest, receiving an unlawful gratuity, illegal contributions, money laundering, identity theft, white collar crime and nepotism.

Essentially, in making sense of the findings of this study on the constructed meaning of corruption, the finding is closely aligned to the general meaning of corruption

obtainable in the literature. Hence, the meaning of corruption as the abuse of entrusted authority is upheld by the study. The next section discusses the participants' perception on corruption.

6.2.2 Perception of PSC

This section discusses the participants' perception on PSC in Nigeria. The findings of this study reveal the reality of the Nigerian PSC. Reality in this sense implies evidences of the existence of corruption in Nigeria. Indicators of the existence of corruption as emerged from the study are premised in the views on the PSC expressed by the participants. Four themes have been presented to explain these views. The multifaceted nature of corruption, the presence of corruption, the destructive and the beneficial aspect of corruption are the themes identified from the interpretation of participants' perception on PSC.

One of the held perception on the social reality of the Nigerian corruption as revealed in the findings, is its multifaceted nature. Multifaceted nature of corruption implies the different manifestations, multiple forms and dimensions that corruption assumes. Different means are devised to perpetrate corrupt practices in Nigeria such that it is often difficult to identify all the various forms it is being orchestrated. As pointed by the participants a lot of schemes are on the use to carry out the corrupt practices within the public service sector. Similar findings are noted in the literature on multifaceted nature of corruption (DeGraaf, 2007; DeGraaf & Huberts, 2008; Egwemi, 2012; Inokoba & Ibegu, 2011; Ogbeidi, 2012; Okogbule, 2006; Otusanya, 2011; Underkuffler, 2005). For example Okogbule (2006), documents that corruption is seen permeating every facet of the Nigerian national life thereby assuming such magnitudes

causing the ranking of the country among the most corrupt nations for several years. Hence, the study recommended that any effective measure to combat corruption must take into consideration of the multifarious nature of the phenomenon. Similarly, the findings from Adebani and Obadare (2011), states that corruption in Nigeria had grown in an unchallenged proportion and therefore, for years it went unchecked even when it glaringly became apparent to everyone. Therefore, this multifaceted nature makes it very complex.

The complexity of corruption stems from it being very secretive and illegal activity. More to this, is the issue of the variability of corruption across different forms of activities which occurs in no quantifiable measures. However, despite being a very clandestine activity and taking different forms, corruption is often recognized when confronted with (Wei & Zeckhauser, 1999). Similarly, Agbiboa (2012) contends the nature of the clandestine activities associated with corruption have made it to relatively remain very elusive topic. In this sense, therefore, the complexity of corruption is linked to its multifaceted nature and which ultimately accounts for the reality of the phenomenon. In the same vein, the findings of this study have further revealed that corruption being a complex phenomenon is a systemic problem in the Nigerian public sector which often fights back and it is beyond anyone's imagination.

Corruption has been identified to be as imbued into the Nigerian public sector service as so many ways abound of defeating the system. The participants believe it to be systematic problem which has crossed the monetary boundary to non-monetary. Hence, it requires serious attention to be effectively tackled so as to salvage a country from its shackles. This finding is in line with the outcome of the study conducted by

Agbibo (2012) who posited that the complexity of the social and economic interactions that characterize the presence and reaching corruption has caused the difficulty of accepting easy treatment. Practices deemed corrupt can be pervasive, systematic and routine or they can be construed as trivial, petty and sporadic. Thus, it is such a diffuse and polyvalent phenomenon which makes it so complex to theorize. Another support for this study emanates in the finding from the study by Adebani and Obadare (2011), which reveals that Nigerian corruption is very systemic which does not just stop in threatening the nascent democracy the country is enjoying and retarding the economic growth. It has gone beyond making the attainment of the dividend of democracy and economic growth impossible to a full pledge banditry. Impliedly, the Nigerian case is not just simply siphoning the resource belonging to the state occurring at alarming rate to move to a situation whereby corruption is reorganizing forces to fight back.

Moreover, the findings imply that corruption fights back. How does it fight back? It is obvious that the beneficiaries of corruption and corrupt practice are uniting forces to scuttle all efforts in fighting corruption. This, they do it through several ways ranging from frustrating the judicial processes to personal assault on the staff of the anti-corruption bodies. Mostly, the elites whom were hitherto considered as the untouchables and the sacred cows are now being grilled through the renewed efforts of fighting corruption in Nigeria. Members representing the corrupt elites are not folding their arms and watch themselves being exposed as treasury looters. These elites go to extra length in mobilizing the services of all individuals and groups they believe they can assist to scuttle all efforts in fighting corruption. This finding equally has the support of the literature, for example Adebani & Obadare (2011), conclude that the

fight against corruption was initially underrated. The resilience and the strength of the forces against the fight are such that they often bounce back. Like a wild animal, fighting it requires anticipation of it fighting back. The various anti-corruption corruption bodies set up in countries such as Nigeria, Kenya, South Africa and Angola began the fight in a good posture.

Eventually, the fight quickly stalled and the simple reason being that there are many forces fighting from all angles. In Nigeria for example, corruption has been fighting back from so many grounds. One of such grounds is the denial of the confirmation of the acting chairman of the Nigeria's EFCC by the senate, the highest legislative body in the country. The chairman has been consistently noted for his stance in ensuring that all those accused of corruption are properly investigated and subsequently prosecuted. Apparently, this did not go down well with the Nigerian senate, whose many members are facing corruption charges with the EFCC. Onuma & Onyecholem (2016), reports that corruption and a battle is ensuing between the EFCC and what they termed as the reactionary elites. The presidency in its renewed efforts in fighting corruption and having much confidence in the acting chairman of EFCC, has severally forwarded his name to senate for confirmation and each time this request was turned down. However, there are others who do not believe in the notion corruption fights back. In this regard, Nwosu (2016) posits that in the first instance there was no such fight against corruption and hence what obtains is corruption fighting corruption or on the very least corruption changes colour. This complexity of corruption identified above, often makes corruption to be unimaginable by anyone as presented in the following paragraph.

Another factor in the complexity of corruption is the fact that it is beyond imagination. Corruption takes many forms and practices construed as corrupt are diverse. Therefore, one cannot say with precision all the practices constituting corruption. Certain practices that appear to be official engagement in some instances are manipulated for personal gain. More to this, in some situations corrupt practices are highly secretive that are only revealed after thorough investigation. In line with this, Agbiboa (2012) posits that it is indisputably established fact that corruption exists in Nigeria. Undoubtedly, it has permeated every aspect of the Nigerian society whether in public or private practice. To this end therefore, corruption in Nigeria is destructive and is affecting the nation in all aspects.

The findings of this study also reveal the perception that corruption is destructive. It is destructive in the sense that it has robbed the country benefiting from many of its naturally endowed potentials. A country with enormous resources but whose majority of its citizens live in abject poverty consequent of corruption. The life expectancy of the citizens is abysmally below the global benchmark and the basic infrastructures are nearly absent. This finding has a wide support in the corruption literature, whereby many scholars are unanimous that corruption destroys the moral fabric and economic potentials of a country. For instance, Atelhe & Agada (2014) in a study conducted found that corruption causes complete distortion of public policies, poor governance, denies the citizens the basic necessities of life. Direct capital that would otherwise be invested is squandered mercilessly, misdirect budgetary allocations from the provisions of qualitative education, affordable health facilities and programmes and the basic social infrastructures. Obviously, all these portray the critical level that corruption assumes in Nigeria as identified in this study.

Specifically, a factor describing the destructive nature of corruption in Nigeria is the critical level the menace has attained. The level that corruption had reached was what necessitated the setting up of some of the notable anti-corruption agencies in Nigeria. Happenings unfolding in the country on the extent corruption has gone are what led to the conclusion from the interpretation of the participants' views as critical level. Common descriptors denoting the critical level of corruption is the use of terms such as "alarming rate", "endemic", "fatal stage", "terrible", "epidemic" and other numerous negative attributes that are often being associated with the Nigerian corruption. This submission has experienced a recurring trend in the literature as findings from studies conducted to explore the nature of corruption in Nigeria. Agbiboa (2012), states that discussing corruption is critically significant for all countries and more required in the developing nations. He described the situation in Nigeria to be beyond the alarming stage to what he tagged as the fatal stage.

Essentially, the effects of corruption are very adverse to the nation and virtually it has been extended to all aspects of the public-sector practice. Still, with the perception that corruption is destructive which produces adverse effects on the nation, it persists in Nigeria. Furthermore, the alarming rate described and the negative attributes being associated with phenomenon do not seem to stop people particularly the public servants from the commission of corrupt practices. Obviously, this explains the perception that corruption is beneficial to the perpetrators as presented in the next section.

Corruption is beneficial to those who engage in it, is another perception on the views of the participants that emerged among the findings in this study. Unlike, the notion in the section of the literature that describes the beneficial aspect of corruption from the societal focus, this finding relates to individual corrupt public servants. The section of the literature that argues that in the benefits of corruption (even though not in the majority) believes so in societies with rigid and bad legislations to facilitate efficiency. Here, the finding describes the corrupt public servants personally benefiting from the corrupt practices. This beneficial aspect of corruption is explained by the rational choice theory (public choice theory). The theory assumes the self-seeking and the egoistic nature of human beings who apparently get involved in a relationship on the basis of the anticipated costs and benefits (Mbaku, 2008; Simeunović, Grubor, & Ristic, 2016; Yeboah-assiamah et al., 2014). As a rational being, the individual evaluates his/her action and chooses the ones in which the benefits are more than the costs. Accordingly, the public servant goes into corruption where the benefits are more than the consequences.

Therefore, this gives them the strong motivation to perpetuate the act. Equally, this strong motivation is manifested in the quest to join politics and in holding public offices. The scrambling for securing political offices in Nigeria is in part, as a result of the proceeds of corruption often being associated with holding such offices. Privity to office whether political or public is a quick access to making a lot of money in Nigeria. Hence, there is rush in most instances to securing such offices and in particular, the political one. The aim is not serving the people, but the pursuit of the selfish interest of the office holders. This benefit associated with corrupt practices to the corrupt officers is among the major reasons attributable to the persistence of corruption in

Nigeria over the years which is presented in the next section. Furthermore, the various perceptions on the PSC indicate the reality of the phenomenon which is ever present in the society.

6.2.3 Persistence of Corruption in Nigeria

Despite efforts mounted by the Nigerian government at various times to fight corruption, it persists. At certain times, corruption not only persisted but showed a positive increase. Policies and programmes have been put in place to curtail corruption in Nigeria, in addition anti-corruption bodies such as the ICPC and the EFCC were specifically set up with the sole responsibility of fighting corruption. Although, the impact of these anti-corruption bodies has been occasionally felt, but the fight is far from being over. The subject of the causes of corruption has been extensively captured in the literature since the 1960s when most African and Latin American countries got their independence. Notable studies conducted on the causes of corruption include (Ades & Tella, 1997; Colazingari & Rose-Ackerman, 1998; Lui, 1985; Mauro, 1998; Nye, 1967; Svensson, 2005). However, the present study goes an extra length to understand not just the causes but what are responsible for the persistence in spite of efforts to curtail it for years. In trying to properly understand the real reasons for the persistence of corruption, the study finding reveals six themes as the major reasons for this persistence. Political motivation, socio-cultural factors, need for survival, economic motivation, conducive environment and moral and ethical factors are emergent themes for the persistence of corruption.

In the first instance, political motivation is found to account for the persistence of corruption in Nigeria. Political motivation implies politics becoming means of

perpetuating corruption and corrupt practices. Marquette and Peiffer (2015) observed that effective anti-corruption initiatives need to recognize and engage with real political dynamics that underpin corruption as well as to address the perception that corruption is normal when it exists. Politics are exploited for fostering personal gains and not serving the people. The finding further unveils the absence of political will in the fight against corruption, self-centred politics and political interference to cover the political motivation for corruption. Absence of political will is considered a great obstacle in addressing the menace of corruption. All the efforts and the laudable policies and programmes put in place without serious commitment on the part of the government to actual fighting corruption, is a farce. In most instances, the government merely pays a lip services in its claim of fighting corruption. To this end Agbiboa (2012), submits that there is a general belief among the people that government is merely paying lip-services to its claims on the fight over corruption. Therefore, the apparent absenteeism of somewhat suitable deterrent measure to address corruption.

In this regard, the absence of the political will denotes the lack of the capacity, inadequate funding and the absence of national strategy in the fight against corruption. The finding that absence of political will is responsible for the persistence of corruption is supported by other findings in the literature. For example, Obuah (2010b) who invokes the institutional theory to explain the causes and the persistence of the Nigerian corruption. According to this perspective, lack of capacity and the failure of the nation's institutions in managing the state through a sound framework causes corruption. This is also consistent with the model proposed by Shah and Schacter (2004) who hypothesized that efforts of combating corruption requires strong local political leadership as corruption relates to government and then governance relates to

exercising the state power. Additionally, when public servants monopolize control of the state apparatuses which accords them unrestricted powers in the absence of proper accountability, corruption is set to creep into the system. This can be exemplified in the arrangement covering the centralization of the Nigerian state whereby the governors and other political appointees enjoy enormous powers. These governors are shielded through the constitutional process which bestows upon them the immunity of not to be prosecuted while in office. Obviously, this has contributed to self-centred politics in Nigeria which is among the veritable ingredients causing corruption to thrive as captured in the forthcoming paragraph.

Self-centred politics is found to be among the political motivational issues to corruption. Majority of the politicians are identified to be devoid of any national values. The finding further reveals that their main concern is how to better their personal interests to the detriment of the state. Instances abound where beneficial and laudable government projects are abandoned because they do not serve the personal interests of the political elites in charge. Manifestations of the self-centred politics are conveyed in the lack of patriotisms, tribalism, bad governance and the personal attitudes of the politicians themselves. This view is in line with the public choice theory which situates the individual within the axiom of rationality. Individuals weigh their actions and go for the ones that afford them more benefits. In this sense, the public servants choose to be corrupt because the seeming benefits emanating from such acts are high in relation to the costs. In many developing nations, such as Nigeria corruption is often considered a profitable venture because of the absence or the inadequacy of punishment associated with such acts. Example of such scenario is the popular Nigerian pension scam case that is often cited in the literature where the punishment

meted on the convicted corrupt public officers was grossly inadequate compared to the magnitude of corruption perpetrated.

Another aspect of the political motivation in the persistence of corruption unveiled by the findings is political interference. Political interference from the analysis of the findings to this study entails the undue involvement into the governance of the country which impedes the bureaucratic processes. Three general categories emerge to explain political interference in the perspective of this study. Military participation in the governance of Nigeria, the governmental factor and the practice of impunity have been identified to be responsible for the persistence of corruption in Nigeria. The introduction of the military into the politics in Nigeria has so much been covered in the literature among the causes and the persistence of corruption.

The military involvement in the governance of Nigeria has brought about so many corrupt practices since when it was first introduced. In line with this view, Agbiboa (2012) states that the long military rule in Nigeria spanning almost forty years covering the period between 1960 and 1999 is an important consideration in explaining corruption. While taking power from the civilian government, the military had always complaint that their aim was to rid the country from corrupt politicians. Contrary to this claim, the military further the course of corruption in the country. They do this by diverting the public funds to their private accounts and by awarding contract to themselves or their cronies. Agbiboa (2012) explains further, in some of the military era what mattered most was the accumulation of wealth irrespective of the means. In the process, the accountability to the public trust was very scarce as the system of mechanisms to checkmate the procedures were all circumvented. A similar finding by

Shehu (2005) reveals that the prolonged military rule of nearly 32 years of the country's independence led to the institutionalization of corruption. Thus, corruption became part of the people's lives and the means of ensuring that power is continuously retained by the ruling elites. Essentially, the prolonged military in the country has instilled more corruption into the polity through bad governance, which later became entrenched in the system and later became a formidable factor in the government.

The finding further reveals that the culture of corruption bequeathed by the military continued to be a factor in the governance of the country even with the exit of the military. The civilian government that ushered in, in 1999 when the military finally withdrew from the political affairs of the country was in earnest not different from the military. In line with this, Tanzi (1998), cautions that failure of the leaders to provide good example, either due to their involvement of corrupt acts or through their protection of others adjudged to be corrupt, promotes corruption. Therefore, leaders should not expect the public service to be corrupt-free if they themselves are not honest. Corruption was so much entrenched in the system and the government was never willing to discontinue with the practice. In this regard, Adebani & Obadare (2011) document that the civilian government's claim over the prosecution of corruption in the renewed anti-corruption is an irony. The civilian administration has been reported to have coincided with an unprecedented theft of the national resources on a large-scale basis. Hence, even going by the standard of the egregious records of the nation's somewhat official larceny, it is very worrisome. Unfortunately, rather than diminishing, the inherited patronage of corruption networks and cronyism were so much consolidated and expanded to the extent that the country's name became

prominent in corruption. It therefore follows the shielding of corruption and corrupt politicians as well as public servants considered closed to the government in power.

This practice of impunity has been for long responsible for the persistence of corruption in Nigeria. Depending on one's political connection, corruption cases normally go unpunished if the corrupt is affiliated to ruling political class. On this note, Tanzi (1998) states; through condoning acts of corruption involving political associates, friends or relatives, the leaders cannot expect other public servants not to be corrupt. Therefore, corruption persists in a country where there is selective and preferential treatment for the same members of the society. This practice has been very prevalent in Nigeria. At many instances, the leaders have failed to relieve public officers found to be corrupt despite huge cries for that. The gradual accumulation of such practices over the years has metamorphosed into socio-cultural issues whereby the society is beginning to accept corruption as a social norm as presented in the next paragraph.

The second theme found to explain the persistence of corruption in Nigeria relates to the socio-cultural factors. In this context, socio-cultural factors refer to the practices embedded in the culture of a given society that in most instances define the relationship among the people. These practices, even though seen normal by some, are identified as responsible for the persistence of corruption. The society is the hub of the people's culture and it is therefore identified to either promote or discourage corruption. When the society advertently or inadvertently accepts certain practices which in their very nature promote corrupt practice, it is in a way approving corruption. In this sense, the societal cultural practices and the societal acceptance as well as condoning of

corruption are the emergent categories that seek to explain the society's part in the persistence of corruption in Nigeria.

The divergent cultural practices across societies are considered to account for corrupt practices in some instances. The cultural relativity theory offers an explanation of how certain cultural practices are interpreted differently in relation to corruption (Kaufmann, 1997). This view recognizes variations among countries in terms of cultural habits considered corrupt. Traditionally, in many Nigeria and African societies, the right of individuals is very much determined by the extended family or the ethnic group he or she belongs to. Therefore, an individual public servant owes his family and ethnic affiliation a duty of loyalty. Essentially, as explained by Mbaku (2008), loyalty to the family is regarded in high esteem than the discharge of the official requirement of accountability from the holders of public offices. Similarly, Agbibo (2012), reveals that in Nigeria, public servant's obedience to his/her ethnic group is considered an obligation that must be met and that it overrides the official requirements.

Consequently, established procedure are not followed by the public servants involved and thus, leading to corrupt behaviours. Ijewereme (2015), describes this situation using the theory of two publics. The civil servant is confronted with the dilemma of serving two masters at the same time. These two masters involving the public and the ethnic group to which he/she belongs to, have mutually exclusive interests. At last, the civil servant succumbs to the interests of his/her ethnic group at the expense of the state, the principal that appoints him/her as its agent.

This study further uncovers that cultural practices such as the obligation to reciprocate gifts and other gestures push many public servants into corruption. This culture demands the use of one's official capacity to paying back what others have done to the public officials. This is a very common practice in the developing nations. This view has the support of the literature and especially those that depict the situation in the developing societies. Although, gift-given is a common practice in the developing countries, such cultural practices are differentiated between the normal and those that constitute abusive corrupt prone practices (Kaufmann, 1997).

Another emergent category that seeks to explain the society's part in the persistence of corruption in Nigeria is the societal condoning of such act. When the society decides to keep mute over the commission of acts that constitute corruption, that society may be deemed to have condoned corruption. Even though, not approving the act, but there is indifference in the society over the proliferation of such acts. When there is a feeling that if I am not involved in it or if it does not directly affect me, then let it so continue, corruption is therefore condoned. Others simply choose not to speak about it for fear of it fighting back as corruption has already gained momentum. In most instances, the corrupt officers are willing to go to any length in defending their corrupt practices and they are ever ready to clear any obstacle that stands to blockade the accomplishment of this nefarious act. This continued condoning of corruption whether through societal indifference or the fear of corruption fighting back has gradually led to the acceptance of corruption as (more or less) a social norm.

The acceptance of corruption in the society is found to be a major socio-cultural factor that explains the persistence of corruption in Nigeria. Societal acceptance occurs when

the society directly or indirectly sees no any wrongdoing in corruption. Corrupt public servants and politicians are never looked upon with contempt in the society. Hence, they are fully accepted and recognized as important pillars in the society. Often, such officers are treated with much respect and considered as having attained greatness in life. At times, coming back to the society they are awarded with both traditional and religious titles in recognition of their status. Apparently, the society recognizes amassing wealth as the ultimate in life, irrespective of the means and the sources of such wealth. This has therefore endeared so many public servants and politicians into corruption, because they want to be relevant to the society when they finally return. As stated by Tanzi (1998), this leads to contagion affecting others who become pressurized to join the band wagon.

Conversely, civil servants and politicians who lived a dignified life while serving and they do not amass illegal wealth are never accorded with much respect and recognition in the society like their corrupt counterparts. The simple reason, perhaps is that they don't have the money to distribute or to buy influence from the members of the society. Although, the socio-cultural factors explain in part the persistence of corruption in Nigeria, it is never exhaustive. Due to its complexity and multifaceted nature, corruption is equally explained by other factors as well. One of such factors identified in this study is the survival need and this is presented in the forthcoming paragraphs.

The third emergent theme explaining the persistence of corruption in Nigeria is embedded in what this study interprets as the need for survival. Impliedly, this theme is aligned with the notion of petty corruption which stipulates the occurrence and persistence of corruption out of necessity. Corruption persists because of the need to

survive the pressures coming from all angles of life. These pressures are identified by the participants to cover personal and family as well as the societal pressures. Among the most important factors that were identified to constitute pressure is poor remuneration of public servants and the condition of service generally. There is also the pressure emanating out of the hardship and the infrastructural challenges being experienced in the country. Various theories appear within the theoretical realm of the literature to offer explanation of the association of pressures to the commission of financial crimes. Within the context of fraud related literature, the fraud triangle and fraud diamond theories offer a very plausible explanation on the connection of pressure to the commission of fraudulent practices. In this regard, this study extends this theoretical basis to explain the emergent finding that pressures account for the persistence of corruption in Nigeria.

As established above, poor remuneration of civil servants is a major cause of pressure and has extensively accounted for the persistence of corruption in Nigeria. The literature has documented a number of findings attributing the cause of corruption to poor remuneration. Tanzi (1998) demonstrates graphically the association between corruption level and the wage level in a country. This link portrays an inverse association whereby an increase in one results to the decrease of the other. Thus, this finding unveils a trade-off between corruption and public servant's remunerations. It follows that a rise in workers' pay will lower the level of corruption in a country and equally the reverse of the scenario. However, this submission may be incorrect and superficial or on the very least it may only be relevant to the petty corruption. In the petty corruption, the public servants become corrupt for reasons of survival. There is speculation that corruption may be caused by both greed and the need for survival. The

multifaceted nature and complexity of corruption imply seeking for other plausible explanations on the multiple causes of the phenomenon. Another attack on the poor remunerations' explanation of the persistence of corruption stems from the recognition that regardless of the wage level some public servant may decide to be corrupt. The psychological make-up or the moral predisposition of some public servants pushes them to corruption. Additionally, the public servants may not have the gut to resist the temptation of the bribes offered, perhaps due to the large sums involved (Tanzi, 1998).

Theoretically, public servants as agents in the agency relationship are portrayed as being heterogeneous. Thus, still corruption may continue to thrive with the increased remuneration of public servants. In this regard, Shah and Schacter's (2004) model has reservation in increasing the wage level as the strategy for combating corruption level in a country. Arguably, it all depends on the quality of governance as well as reducing the wage compression level. While it is essential to address the problem of poor remuneration, that may not be the ultimate in completely reducing corruption to the barest level. Although, the literature speculates that increase in wage level may result in reducing corrupt practices, they may as well result in demanding higher bribes by the greedy public servants who choose to continue threading the path of corruption. To further justify on this, there may be rise in the opportunity cost on the part of the public servant's possibility of losing his/her job, which the increase of wage level might have brought while still maintaining the greed of the public servants. Thus, in addition to poor remuneration, other conditions appear to put pressure on the public official into committing corruption and this is covered in the next paragraph.

From the findings of this study, pressures also involve personal pressure and others emanating from the family or the society. Personal pressures on the public servants as revealed persuade the commission of corrupt acts. These pressures mostly emanate from the lifestyle of the public servant and desire to imitate others' way of life. Some public servants go on with flamboyant way of living over which they cannot comfortably afford through their legal means. This, then pushes them into corrupt behaviours in order to meet up with their lifestyle. Similarly, certain behaviours such as gambling, excessive drinking of alcohol as well womanizing bring pressure on the part of the public servant. These behaviours normally put pressure on the public servant to always look for money irrespective of the means to satisfy the urge. By so doing, the public servant becomes susceptible to corruption. Another aspect found in this study to be inducing personal pressure is copying others' lifestyle. Through imitating others, in most instances the civil servants would want to accumulate wealth at all cost so that they can live up to the standards of those they admire. This view is explained by the theory of imitation which stipulates that insisting in copying the lifestyle of others may lead to the commission of financial crimes.

Furthermore, there is the pressure coming from the family members and the society. Normally, daunting demands are extended to the civil servants or political office holders by their family and ethnic group members. These demands range from monetary gifts, securing employments for the members and lobbying for the citing of government projects in a particular location. In order to meet up with all these pressures coming from all angles, the public servants go extra length to abuse their entrusted authority. Thus, generally pressure is found in this study to be a formidable factor in the persistence of corruption in Nigeria as discussed in the ensuing section.

However, as earlier indicated, no single factor or cause can offer a holistic explanation of the occurrence and the persistence of corruption. Other factors found in this study to contribute for the persistence of corruption in Nigeria includes the economic motivation and it is discussed next.

The fourth emergent theme in the findings of this study in relation to persistence of corruption relates to economic motivation. This finding is consistent with the findings of Simeunović et al (2016) who posited that economic motivation is the commonest reason for engaging in corrupt practices despite the existence of many other reasons such as ideological, egocentric and emotional factors. The study unveils that, part of the reasons why corruption occurs and then persists in Nigeria is that it is economically beneficial to the perpetrators. Economic motivation in the context of this study refers to the seeming benefits accruing to the corrupt public servants in comparison with the risk of indulging into such acts. Weighing the benefits and the costs of going corrupt, perpetrators believe the act is economically profitable. This finding is supported theoretically by the public choice theory. This theory considers an individual as rational being who is a utility maximizer, and decides to go into relationships when the anticipated benefits are more than the costs (DeGraaf, 2007; Montinola & Jackman, 2002).

Thus, public choice theory is an individual centric theory that explains corruption on an individual centred explanation as the perpetrator of corruption. An individual decides to be corrupt when the advantages expected for such act outweigh the disadvantages. In this context, the disadvantages refer to the combination of the expected punishment and the probability of getting caught in the act (DeGraaf, 2007).

The individual seeks to benefit himself/herself at the expense of the larger society. Thus, from this perspective, the public servants seek to benefit themselves in a myriad of practices such as document falsification, taking bribes, overestimating or underestimating figure or even outright theft from the coffers of the state (Yeboah-assiamah et al., 2014).

Furthermore, as indicated in findings to this study and equally prevalent in the literature corruption becomes beneficial when the punishment attached to the act is comparatively inadequate or at sometimes missing. Punishment is a strong determinant of corrupt practices given the chances of corruption being caught. A high possibility of corruption being caught, with appropriate punishment corruption will be mitigated, conversely, a slim chance of corruption being detected will negatively affect the efficacy of punishment in the control of corruption. Theoretically, adequate punishment on those who are caught could have the effect of diminishing corruption. Thus, the level of punishment to corrupt practices in a country determines the extent to which corruption could go in that country (Tanzi, 1998). Although, high penalties could have the tendency of reducing corruption in a country, they could equally lead to a higher-level of corruption in terms of the bribe to be demanded. This implies the risk-return trade-off which causes the demand for high bribe as compensation for the high risk involved. Ijewereme (2015) further explains this scenario through the use of high benefit-low risk theory. The behaviour of the individual corrupt public officer is based on deriving higher benefit as compared to the risk involved. Furthermore, personal benefits for inducing corrupt benefits may as well include other non-material benefits. Love. Friendship, status recognition and the urge to impress friends and colleagues can equally induce corrupt behaviours (DeGraaf & Huberts, 2008).

Therefore, what is evident from this submission is the fact that relying that the corrupt public officer is only interested in material benefit amounts to over simplification of the causes of persistence of corruption. Obviously, corruption takes place when an entrusted authority is betrayed whether it involves personal benefit or advancing the benefits to a third part. It can still be mentioned here that corruption discussion is so diverse so much so that it poses the difficulty of a clear cut explanation. Apparently other factors such as conducive environment provides explanation for the occurrences and persistence of corruption.

Conducive environment for corruption is another factor found in this study to be responsible for the persistence of corruption in Nigeria. In this sense, conducive environment relates to enabling atmospheric condition allowing corruption to be perpetuated unhindered. This finding seeks to explain the persistence of corruption away from the individual corrupt public servant to the organizational and societal levels. Accordingly, corruption is construed from the meso and macro levels which cover the immediate environment and the society in which it operates. As rightly captured by DeGraaf and Huberts (2008), an integrative perspective is required in the understanding of the causes of corruption. It follows that neither the individual perspective on one hand nor the organizational as well as the societal perspectives on the other hand could fully offer explanations of the persistence of corruption. Further making sense of the findings from the social construction of the participants' accounts reveals ineffective judiciary and opportunities in the system are two precursors to conducive environment. When the system has a lot of opportunities for corruption, then expectedly the phenomenon may be seen to be rising. This finding is aptly supported by Graycar and Sidebottom (2012), who argue that the presence of

opportunities in an environment contributes to play a dominant role in causing corruption. Therefore, going by this submission, corruption can be minimized by removing immediate opportunity which apparently provides the conducive environment to corrupt practices. Opportunities for corruption are created when there are lapses in the system. These lapses are identified to be premised in the absence of transparency, accountability and other control mechanisms in a system. Consistent with this finding, DeGraaf and Huberts (2008) earlier submitted that corruption instances are mostly caused by weak supervision on the activities of the corrupt public servant. This weak supervision stems from an ambiguous policy of integrity in an organization as well as lack of accountability. The finding also reveals that failure to introduce control mechanisms generates the opportunity to corrupt practices. Although, opportunities create the conducive environment for corruption, it does not wholly explain the scenario. In effective judiciary is another factor found in this study to provide the conducive environment for corruption to thrive in the Nigerian public sector service.

The second aspect of the conducive environment unveiled in the findings of this study to account for the persistence of corruption in Nigeria relates to ineffective judiciary. Ineffectiveness in the judiciary in this sense is interpreted to denote the improper functioning of the judiciary and its key players. Deficiency in the laws and the judicial system have been found to create a conducive environment for corruption to thrive in Nigeria. Similarly, the attitudes of the judges and the legal practitioners who are the key players in the judiciary also provide avenues for corruption. The laws relating to corrupt practices have in most instances appeared to be inadequate or archaic while the judicial system operates in such a way that appears to encourage or even favour

the corrupt public servants against the state. Delays in the dispensation of justice involving corruption is a common occurrence in the Nigerian judiciary and this has reportedly impacted negatively in the fight against corruption. More worrisome is the frustration of the judicial process by both the judges and legal practitioners through various means. These means include continuous adjournment of corruption cases and shrouding the trial with controversial issues so as to confuse the whole process.

Therefore, the corrupt officials knowing fully that even if caught with corruption the highest thing that could be done to them is to be taken to court for trial and they can manipulate the judicial processes. Instances abound where the judges were alleged to have connived with the lawyers of accused public servants to give judgment in their favour. Essentially, all these translate to the ineffectiveness in the judicial system and has made the Nigerian environment conducive for corruption and hence its persistence. Similarly, studies have found that ineffective judiciary is among the major causes of corruption (Okogbule, 2006; Shah & Schacter, 2004; Shehu, 2005). Specifically, areas highlighted to commonly account for the ineffectiveness of judiciary covers greed, deliberate distortion, delay of judgment, rampant cases of bribe collection by judges and other key players in the judiciary, weaker laws and faulty enforcement mechanisms. Collectively, opportunities and ineffective judiciary explain the persistence of corruption from the angle of conducive environment. Far from being exhausted, the persistence of corruption in Nigeria was equally found by this study to the outcome of faulty moral and ethical values.

Lastly, the findings of this research suggests that corruption is persistent in Nigeria due to faulty moral and ethical values. This may be either through non-adherence to

moral and ethical values or low moral values or even absence of such values. This finding is aligned to the study of Dion (2010a), who states that corruption should not only be seen as a socio-cultural construct, but along ethical reasoning perspective. It should therefore, be understood from a social and historical standpoint to a moral standpoint. Oblivious to the notion that corruption dissuades the performance of moral duties to that of personal interest, it cannot therefore be considered only along the socio-cultural postures.

However, cursory analysis of the findings indicates the presence of moral and ethical values in the Nigerian societies, but the greatest problem is not compliance with such values. Emergent from the finding is the strong claim of majority of Nigerians to belong to one religion, ethnic group and local community or the others. Obviously, all these forms of associations have certain clearly spelt out moral and ethical norms for others to adhere to. Then how this strong affinity to such groupings does not translate into the adherence of the moral and ethical values expected of the members? The values may not have been fully comprehended or they might have been deficient in some ways. This view is explained by the bad apple theories which tend associate corrupt behaviours to faulty moral value. In this sense, corruption is considered as an immoral act which stems from a faulty moral values (DeGraaf, 2007; Dungan et al., 2014; Otusanya, 2011). Although, the bad apple theories have offered a plausible explanation of corruption on the basis of faulty moral values, they have equally come under attack in the same moral ground. One of such grounds are theories of conflicting moral values which seek to explain corrupt behaviour from the standpoint of moral trade-offs. This set of explanation states that corruption does not always imply faulty or absence of moral values. Conversely, conflicting moral values can be the cause of

corruption. For example, the theory of two publics portrays the public servant in moral crisis to serve two publics (Ijewereme, 2015). The primordial public comprises of one's kinship, tribal and ethnic affiliations outside the individual's official mandate. While the civil public denotes the individual's official engagement within the public and/private sector, which is society inclined responsibility outside one's kinship. Paradoxically, individuals within the public service consider themselves as morally obliged to serve and benefit the primordial public which they belong to (Ijewereme, 2015). Therefore, in the event of conflict of interests between the primordial and civil publics, the individual tends to favour the primordial public at the expense of the civil public and thus leading to corrupt practices.

Even though, loyalty to one's group may not be regarded as moral justification for corrupt behaviour (Dungan et al., 2014), but still acts of corruption are sometimes committed by morally upright individuals. Thus, pervasion of moral values cannot be the sole cause of corruption. Therefore, corruption as discussed in this section is attributed to many factors due to the multifaceted nature and the complexity of the phenomenon. The findings of this study have addressed six broad themes that stand to explain the persistence of corruption in Nigeria. Finally, with the general understanding of the PSC discussed in this section, which covers the social constructed meaning, the general views held and the persistence, the path to the investigation of this complex and multifaceted phenomenon is cleared. In the next section, the forensic accounting techniques for the investigation of PSC in Nigeria is discussed.

6.3 Forensic Accounting Techniques for Investigating PSC in Nigeria

Forensic accounting investigation technique is relatively new development within the accounting and auditing literature. It is however tipped to be an effective means to investigating corrupt practices. In view of this necessity and recommendations by experts and scholars alike, the Nigerian EFCC has adopted the use of the forensic accounting techniques in the investigation of PSC. The EFCC has the legitimacy to investigate PSC and other financial crimes in Nigeria. In accordance with the legitimacy theory, EFCC must be seen to the acting within the confines of the constituted authority (Donovan, 2002). It is therefore the thrust of this section to discuss the procedure of the investigation and prosecution using the technique based on the findings of the study and to present a new framework reflecting the social reality as depicted in figure 6.2.

The conceptual framework has emerged inductively from the data. Creswell (2013), stated that researchers at the beginning of the research consider what they bring to the enquiry to explain the phenomenon. Prior to the analysis, this study has depicted a conceptual framework based on the idiographic predisposition of the researcher (Figure 2.6, chapter 2). Interestingly, figure 6.2 depicted the social reality of the phenomenon. Similarly, the analysis of the findings has provided the extension of the conceptual framework as explained in 5.3.5 and depicted in figure 5.12.

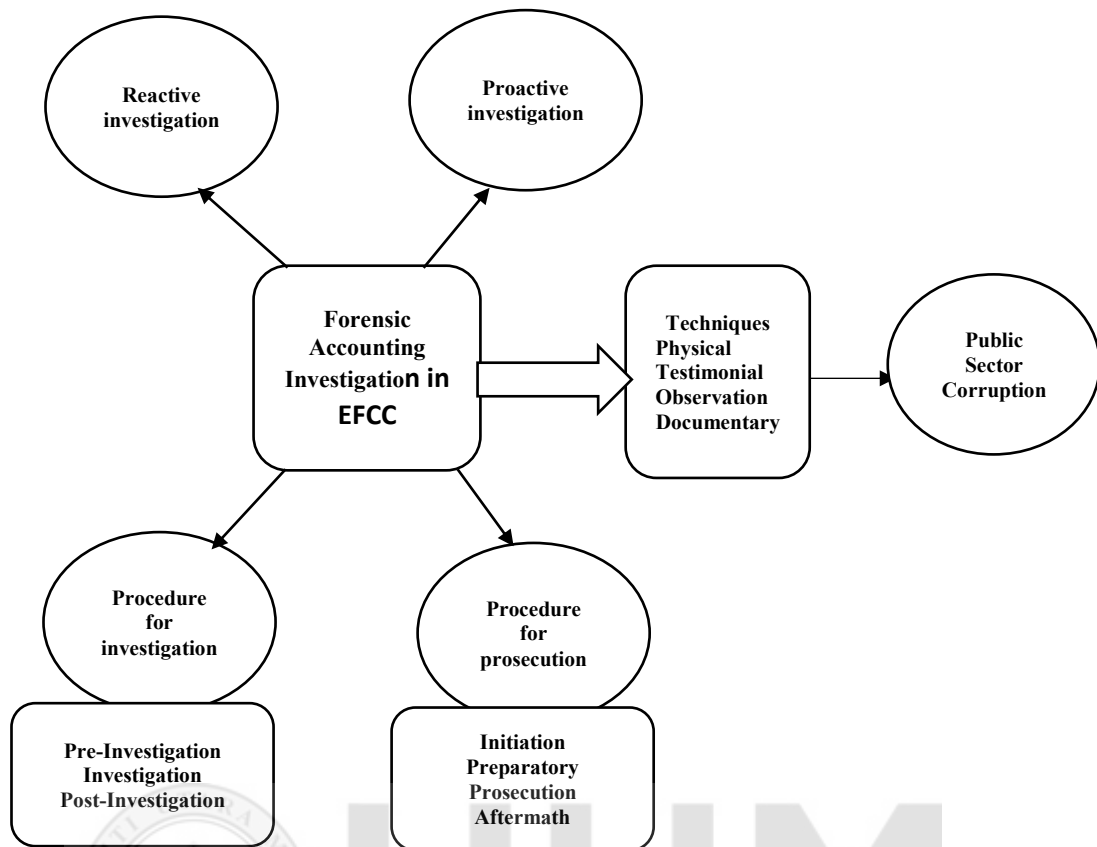


Figure 6.2
Emergent Conceptual Framework

6.3.1 Forensic Accounting Investigation by EFCC Malaysia

Based on the findings interpreted in this study, forensic accounting investigation being carried out by EFCC, fundamentally falls into the categories of reactive and proactive investigation. The reactive investigation in the context of this study, refers to investigations that are being triggered at the instances of the third parties. This finding has the support of Crumbley and Apostolou (2005) who document that reactive investigation is said to have taken place when a report of wrongdoing of employee is received or there is sufficient ground to assume that fraud has been committed. The investigation is normally initiated with a complaint or petition from outsiders raising alarm on the purported wrong committed by the public servant. The findings further reveal that majority of the investigation conducted by EFCC is a reactive one.

Impliedly, EFCC is more to reactive investigation than it is to proactive. In this regard, EFCC reacts upon only when the corrupt practices have been committed. The notification in this case comes from external sources not the EFCC. The sources could be the victims of the corrupt practices, other concerned citizens or even some of the colleagues of the perpetrator of the act. Further making sense of the finding reveals that the suspect may be in the active public service or might have left the public service for which the petition is reported. Two ways are discernible of how the reactive investigation is initiated. The first is to begin the investigation with the identification of the corruption. This is carried out when one or more of the perpetrators are being uncovered. Secondly, is when there is sufficient reason to suspect the possibility of corruption has taken place.

Furthermore, making sense of the findings indicate that the reactive investigation in the EFCC's net is a support service and straight line investigation (see figure 5.3). Support service investigation implies that forensic accounting investigation by EFCC initially is not carried out solely on its own. It is being conducted as the need arises to support the main form of investigation which was fundamentally criminal in nature. The main investigators who were mostly trained in criminal investigation would forward requests for forensic investigation and analysis depending on the need at hand. After completing the investigation and the analysis thereof, the forensic unit reports back to the investigators for further actions. The forensic experts are referred back for clarification of certain technical issues and to also appear as expert witnesses in the court of law. Essentially, the forensic unit does not take charge of the corruption investigation from its conception to its end. On the contrary, the forensic experts in EFCC are only brought in to play in their part in the investigation. Obviously, this is

contrary to the popular work of forensic accountants in conducting investigation particularly the private one. Forensic accountants as professionals take charge of the investigation from the beginning to the end and upon completion submit an investigation report. However, with the growing rate and complexities of corruption cases involving complex financial transaction, forensic accounting investigation is given more prominence in EFCC. As further revealed in the finding certain cases are now being investigated by the forensic accountants in EFCC right from their inception. The second aspect of the reactive investigation suggested by the study relates to being a straight forward investigation. It follows the normal sequence commencing with receiving of petition through planning for the investigation up to the conduct and writing of the investigation report. This trend has been found in this study to have greatly shaped the investigation of PSC in EFCC. However, the growth in modern trend of financial crimes and in particular corrupt practices in Nigeria, has forced EFCC to shift base in its investigation practices. The consideration now is moving away from too much reliance on the reactive form to a proactive approach to investigation.

The proactive investigation as captured in the findings of this study occurs when EFCC initiates the investigation. The commission discovers the conduct of corrupt practices independent of any report by either the victim to the corruption or any third party. Further revealed in the findings, is the discovery which can be through the intelligence gathered by EFCC or by following a lead through similar case and accidentally discovering the corrupt practices. In examining the literature, a wider perspective on the understanding of the proactive investigation is noted. Specifically, it covers the use of adequate control mechanisms in the system so as to allow for the prevention and the

detection of corruption. In line with this, Crumbley and Apostolou (2005), state that a proactive investigation covers prevention of fraud which involves reviewing the internal controls of an organization and identifying areas susceptible to the commission of fraudulent (corrupt) practices. Therefore, proactive investigation seeks to look for early detection of frauds and other corrupt practices. Ways in which proactive investigation can function in a corruption preventive posture include: 1) determination of whether corruption is occurring in the system through checks and balances 2) instituting legal action against the corrupt public servants and 3) formulating procedures leading to appropriate sanctioning of the corrupt public servant (Crumbley & Apostolou, 2005; Domino, Giordano, & Webinger, 2017). Although, no amount of internal control legislation can guard against the occurrences of dishonesty, but good internal control mechanisms act to reduce corrupt practices to the barest minimum. Thus, absence of proper mechanisms for internal control will make an organization very susceptible to fraudulent practices and the manipulation of those who control it (Coburn, 2006).

Based on the findings of this study, the proactive investigation in EFCC is an unrestricted and experienced based investigation. It is also indicated to be technology based and an advanced investigation. It is unrestricted due to the flexibility in the investigation which in some instances relies on the knowledge and experiences of the investigators. At certain times, the investigation deals with the prevailing circumstances and conditions. Essentially, there is no hard and fast rule to the investigation from the beginning to the end. However, this does not imply that the investigation is haphazard devoid of any procedure. The procedure exists but it is being complimented with the experiences and expertise of the investigators. This view is

supported in the literature, for example, Clements and Knudstrup (2016) state, although it is very unlikely to have two investigations that are identical, sharing exactly same techniques and methods to generate evidences, but a general investigative procedure can offer a guide to the entire investigation processes.

Additionally, the proactive investigation conducted by EFCC is both advanced and technology based. Taking into consideration, the commission of financial crimes in this modern age which involves the use of technology, so the investigation should equally appear technology based otherwise it is meaningless. Forensic accounting investigation is a modern investigation technique for uncovering financial misnomer in an organization. Further making sense of the finding indicates that as a modern means of investigation, forensic accounting is highly premised within the enclave of the technology. As more and more economic and financial crimes are being perpetrated using technology (Hendi, 2013), particularly the laundering of corrupt money, EFCC has equally positioned itself to meeting up with the challenge. This is through imbibing technological means of investigation in its established forensic unit. The forensic unit of EFCC covering the four plus aspects and one plus aspect of the forensic work in conjunction with other units in unveiling financial and economic crimes involving the use of technology. This discussion on the nature of the forensic accounting investigation techniques leads to discussing the types of these technique used by EFCC.

6.3.2 Types of Forensic Accounting Investigation Techniques Used By EFCC

This section presents the discussion of the types of the forensic accounting investigation techniques being used by EFCC as discovered in the findings.

Investigation techniques in the context of this study means the various methods employed by EFCC to accurately ascertain whether the allegation of corruption on the public servant(s) is genuine or otherwise. Based on the analysis of the findings of this study, four types of forensic accounting investigation techniques were identified. The identification of the techniques was based on the evidences generated by each. Forensic accounting investigations are ultimately ending up with court prosecutions.

Evidence is perceived by the participants as central to any forensic accounting investigation. Obtaining accurate evidence that is not only reliable but equally admissible in the court is essentially required for a successful investigation. As observed by Sanchez & Zhang (2012), testifying in court on financial matters giving expert opinion relating to their findings is among the major responsibilities of the forensic accountants. Hence, attaching the investigation techniques with the types of evidences being sought facilitates the entire investigation process. In this context evidence functions as the life wire of any meaningful investigation. These four techniques as found in the study cover the physical, personal observation, testimonial and the documentary investigation techniques. Consistent with the findings of this study is the Albrecht *et al* (2012) model adopted in the conceptual framework presented in figure 2.6 in chapter two. The model recognizes the generation of evidence as the basis for any forensic accounting investigation technique to be employed. Each of the four techniques identified has its own peculiar other methods subsumed underneath. Obviously, this allows flexibility and wider coverage in the forensic accounting investigation as it encompasses so many techniques for its investigation of fraudulent and corrupt practices. Relating with the findings of study, the investigation by EFCC has widely acknowledged the role of evidence gathering in

the success of any effective corruption investigation. Steffen (2017) noted that information and data relevant to an investigation can be obtained in both electronic formats and hardcopy. Both types of information can be accessed through various devices such as desktop PCs, laptops, emails, applications, file servers and other removable media storage. Professionals and experts highly trained in forensics are needed to collect evidence electronically (Steffen, 2017). Further making sense of the findings indicates the use of multiple techniques is to ensure full coverage of the various corruption schemes being perpetrated in the Nigerian public sector service. The present study contributes by extending the investigating techniques used in a highly organized private sector to relatively loosely organized public sector service practice.

According to Coburn (2006), forensic accounting has variant techniques of investigation. This, as observed by the author include the following (i) review of public documents and background investigations (ii) non-financial documents investigation (iii) knowledge base interviews (iv) confidential searches (v) electronic and physical evidence laboratory analysis (vi) electronic and physical surveillances (vii) undercover operation and (viii) financial transaction analyses. However, these techniques are mostly data-driven approaches to the investigation relying on evidence generation. A word of caution was sounded by Crumbley and Apostolou (2005) on relying heavily on data-driven approaches as they may not uncover all fraud schemes. Of reference, are the corruption schemes such as the bribery and other kickbacks which may involve the process of circumventing the process of internal control by the top public servants. Hence, searching the patterns and red flags for such events may not yield positive result as majority of these schemes go undetected. Therefore, the incorporation of

certain behavioural proclivities may add value to the investigation and to unearth more revelation. The forensic accountant may be predisposed into looking beyond the data obtained, to focusing into other qualitative aspect during the investigation. In this regard the experiences and the environmental knowledge of the forensic accounting investigators may prove useful. With this background understanding on the nature and types of forensic accounting investigation techniques discussed above, the procedure for the investigation is discussed next.

6.3.3 Procedure for Investigation of PSC Using FA Techniques by EFCC

In this section, the findings on the procedure for the investigation of PSC using FA 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 (see figure 5.13). 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. Next section presents the emergent three phases of the investigation procedure.

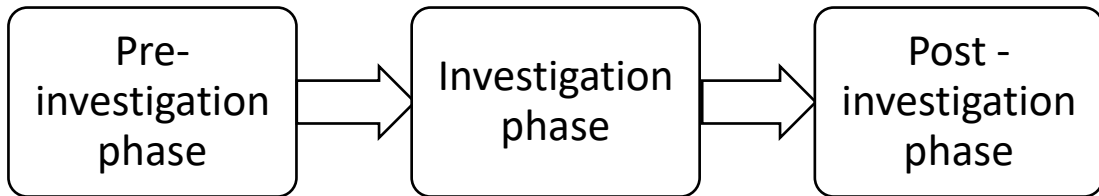


Figure 6.3
Forensic accounting procedure in EFCC

6.3.3.1 Pre-investigation Phase

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 6.4 captures in pictorial form these elements of the pre-investigation phase of the forensic accounting investigation procedure.

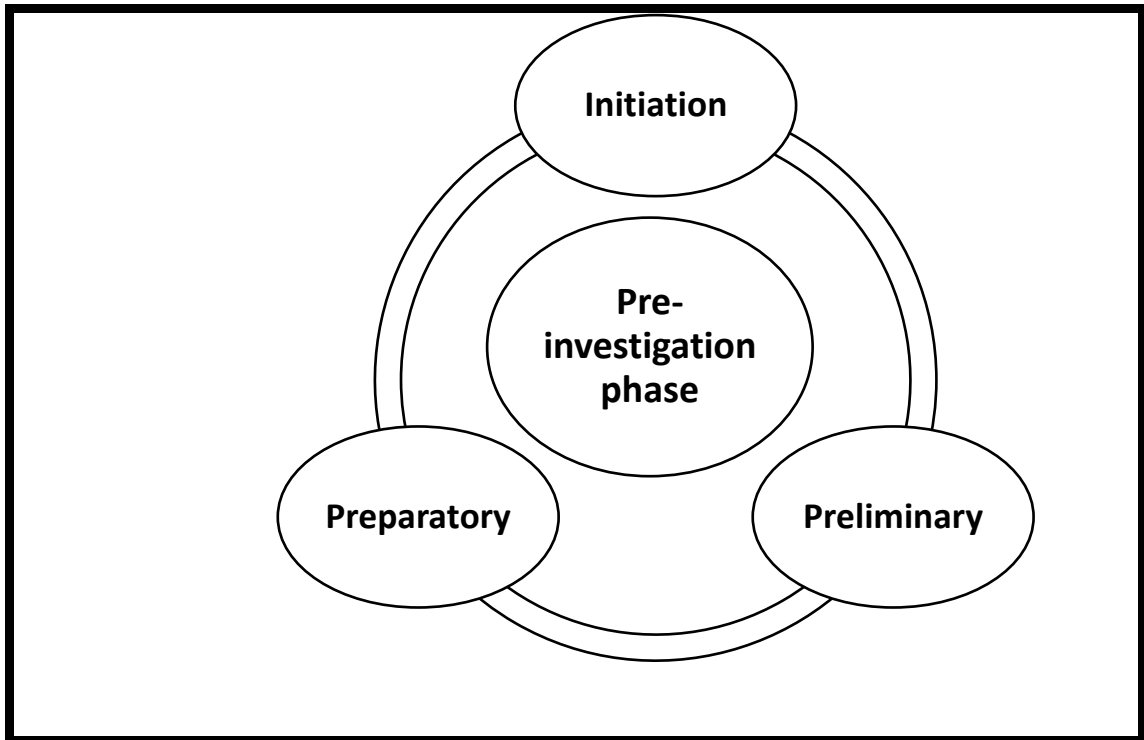


Figure 6.4
Pre-investigation phase of the forensic accounting investigation procedure by EFCC

Initiation is the first process in the entire investigation cycle and specifically at the pre-investigation phase. Such contention is portrayed in the literature as Filstad and Gottschalk (2012) state that investigation is triggered by initiation and the investigation document should provide clearly the initiation covering the mandate and the background of the investigation. Similarly, the middle scenario of the article 85, paragraph 1, sub-paragraph 2(a) of the Treaty on the Function of the European Union, describes initiating investigation to mean putting in place, launching or to order the start of investigation through any national authority of the state members (Weyembergh, 2013). Thus, initiation marks the beginning of any process or relationship. Unlike the above scenario investigation in EFCC is mostly initiated by third parties' information, even though few others are initiated by the commission. Further consideration of the findings shows that the initiation stage is composed of unique features. Certain processes are deemed to characterize any initiation process.

Consistent with this submission, is the finding of Aarikka-Stenroos (2008) that states that the initiation phase of an undertaking is described by features such as the intentionality, activity and the speed of processes. The intentionality of initiation may be interpreted to mean deliberate action or by coincidence. However, as observed by Aarikka-Stenroos (2008), the literature has identified majority of the activities bordering on initiations to be rationally intentional. In the context of this study and EFCC's investigation of PSC, the initiation is both deliberately intentional and circumstantial. It is deliberate in the sense that investigations are sometimes pre-planned and are targeted to specific organizations and individuals. It is circumstantial, when it is prompted by certain incidences not earlier anticipated. The activities in the initiation can either constitute reactive or proactive investigations. Lastly, the speed process explains the progression of the initiation process. Depending on the prevailing condition and circumstances, the speed of the initiation or the investigation in general may be either predicted or unpredicted. From the operations of EFCC, the initiation of investigation either reactive or proactive comes in four folds. These aspects of the initiation of investigation are discussed in the subsequent paragraphs.

Firstly, investigations in EFCC are mostly initiated by petitions or complaints by victims of the corrupt practices, the colleagues of the disgruntle public servants and other third parties. Similarly, petitions or complaints can be received from both known and anonymous person. In the petition sent in by known person, the petitioner indicates his/her identity in the petition or complaint whereas in an anonymous petition such identity is not included. Petitions received by EFCC can also be oral, but an oral petition can only be made by a known person as he has to appear personally to lodge his complaints. In making sense of the findings from this study, the receipt of a petition

in EFCC kick-starts investigation whereby such receipt will be documented at the office of the executive chairman before subsequent actions may be decided. This is consistent with Steffen (2017) who documented that in commencing an investigation defining its purpose and scope may be considered the first step. Further making sense of the findings of the data through documentary analysis reveals petition is ranked highest in the initiation of investigations by EFCC. High number of petitions being received by EFCC indicate that the commission is more into reactive investigation when compared to the proactive type. For a period of five years from 2010 to 2014, a total number 30,463 petitions were received by EFCC. Out of this number 7,678 were transferred to other law enforcement agencies and 5,998 were rejected. Interestingly, 16,787 petitions were considered for investigation and 12,462 petitions were investigated in the said period. The implication of all these numbers highlighted is the growing recognition of the activities of EFCC in the fight against public sector corruption in Nigeria. People are beginning to have confidence in the commission such that even cases meant for other agencies were initially sent to EFCC. Although, the number of the petitions received and subsequently investigated is high, the number of cases prosecuted and then convicted is comparatively low. During the period in question (2010-2014), only 1,998 cases were prosecuted out of which 465 were convicted. This has caused the operation of the commission to be under severe attack for not doing enough despite the slight successes recorded. In relation to this incessant attack on the EFCC's approach towards initiating the investigation, other means, such as the whistle blowing were introduced.

Secondly, whistle blowing can also trigger off the investigation of PSC. Whistle blowing in this context refers to the report by third parties to EFCC on the where about

of the stolen funds and the identity of the public servants who have stashed away those public funds. That act is said to initiate an investigation, and hence a reactive form of investigation. The whistle blowing is gaining more prominence in recent time in Nigeria with the renewed efforts of the current government to fight corruption in all its ramifications. Consistent with this stance is the recommendation by Filstad and Gottschalk (2012) and Seetharaman, Senthilvelmurugan, and Periyamayagam (2004) that whistle-blowers should be given the required recognition and protection they deserved. Whistle blowers are now given an assurance of protection and an incentive of 5% of the recovered loot. Between November, 2016 and May, 2017, there was a growing surge in the whistle blowing activities in Nigeria which led the EFCC to swing into a full-blown investigation. Consequently, many recoveries were made as revealed under 5.4.3 of the analysis of the findings. The implication to this, more reactive investigation is being conducted by EFCC. By this, EFCC relies on information by others in initiating an investigation which obviously may not be the ideal means to curbing corrupt practices. As indicated in some earlier sections, the bulk of the investigations conducted by EFCC cover the reactive type of investigation. One of such ways to conducting investigation of PSC by EFCC is to pick issues of interest from the media.

Thirdly, closely related with the petitions and whistle blowing practice, an investigation can be initiated through media reports. Reports from both electronic and print media can stimulate an investigation when the activities of some corrupt public servants are exposed. EFCC then can pick upon the issues raised in the media and thus an investigation is initiated. Relying on the third-party insight into the corrupt practices, this is also aligned to the reactive form of investigation. Notwithstanding,

the dominance of the reactive forms of investigation in EFCC, other forms of proactive investigation such as the intelligence report do initiate the conduct of an investigation.

Lastly, further making sense of the findings reveal that intelligence report is among the factors triggering off investigation by EFCC. The reports are generated either internally or externally from such bodies like the NFIU. In gathering intelligence internally, EFCC relies on the professionalism and expertise of its staff to monitor and track down the movement of some government officials suspected of corruption due to their lavish lifestyle for example. In this regard the investigation is initiated at the instance of EFCC and not dependent upon external parties.

The initiation stages of the pre-investigation phase discussed above would ultimately move the investigation to the next level. Initiating an investigation through any of the four ways discussed pushes the investigation into the preparatory stage of the pre-investigation phase as discussed in the next paragraph.

Secondly, based on the findings of this study, the preparatory stage follows the initiation stage in the pre-investigation phase. In the preparatory stage, all necessary arrangements are being carried in preparation for the investigation. Preparation for the investigation as interpreted in the findings of the study covers the handling of the petition at the executive chairman's office or any officer assigned by him. The petition after being received is to be studied in consideration of its merit or otherwise. If the petition is found worthy of consideration, the commission may proceed with the investigation. Conversely, the commission may decline to consider the petition if the grounds on which it is made are not worthy of consideration. Further making sense of

the findings indicates that depending on the contents of the petition and the prevailing circumstances, the petitioner or witnesses may be invited to the commission for questioning regarding issues raised in the petition. Even though, the findings have revealed certain preparations before engaging in the investigation, much of the concentration revolves around evaluation of the petition. An important aspect of formal planning for the conduct of the investigation was not revealed in the findings. In relation to this, Seetharaman *et al* (2004) emphasize on the need for planning the generation of the evidence as it is the life engine of an investigation. They postulate that it is essential to begin all investigations with an elaborate plan on how to generate and handle evidence. Although, the findings of this study as examined under the preparatory stage of the pre-investigation has covered the general aspects of preparing for the investigation, it does include the specific planning for evidence gathering. Coburn (2006) concurs this position by stating that planning is key to successful investigation. The aim of planning is to allow for an orderly conduct of investigation. Adequate preparation for an investigation is a key to achieving success in the process. After the preparatory stage, the next is to conduct a preliminary investigation before the actual investigation.

Thirdly, 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.

Collectively, the initiation, the preparatory and the preliminary stages serve to describe the pre-investigation phase as discussed above. Further making sense of the findings shows the link between the pre-investigation phase and the investigation phase which immediately sets in after the former.

6.3.3.2 The Investigation Phase

After the pre-investigation phase, the procedure continues with the investigation phase as interpreted from the findings of this study. The investigation phase based on the findings represents the stage where the proper investigation is conducted. Emergent from the analysis of the findings, are two sub-themes describing the investigation phase, the commencement of investigation and analysis of evidence. Figure 6.5 visualizes these sub-themes.

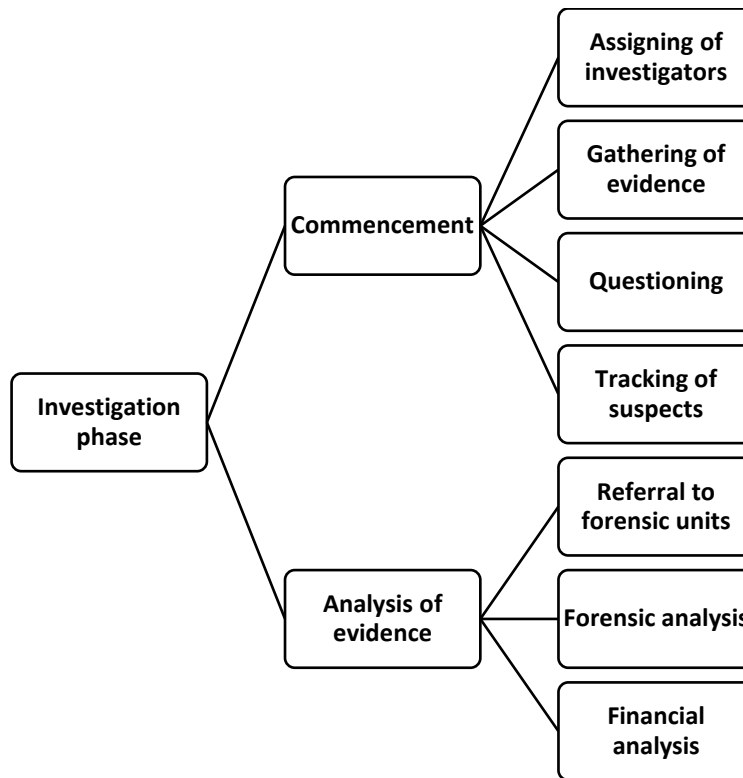


Figure 6.5
Investigation phase

In making sense of the findings of this study, commencement implies getting in to the investigation proper. It is at this stage that investigators to a particular corruption case are assigned. The operation of EFCC is such that it is organized into units and sections and within the units and sections you have team of investigators. Each team is given an assignment to handle a given case or a number of cases depending on the circumstances.

Further making sense of the findings revealed that members of an investigating team may be pooled from a single unit or from several units in the commission. Essentially, a good case as explained by one of the participants who is a legal expert, comprises of staff from different professions and who possess diverse expertise in the different fields of investigation. Consistent with this practice in EFCC, is the findings of Coburn

(2006) which states that the foundation for a sound investigation lies in having a team of investigators who are competent and skilfully professional. The team that is resolute to performing the investigation within the stipulated time frame through hard work and due diligence. He noted that a good investigation team should compose of forensic accountant, investigative lawyer and financial investigator. Unlike Coburn (2006) who remains silent on where the investigators should come from, Seetharaman *et al* (2004) consider both external and internal experts in making an efficient investigation team. They further submit that efficient investigation team comprises of the general investigators, internal auditors, security personnel, lawyers and other experts from within and outside an entity. In EFCC, the investigation team include criminal investigators and a forensic analysts in addition to those suggested by Coburn (2006). There is separation of the responsibilities of the forensic accountants and other forensic experts in EFCC. Whereas the forensic accountants concentrate on the analysis of complex financial documents, the other forensic experts cover the four plus aspects of the forensic as earlier explained. Unlike other corporate investigations, criminal investigators are at the centre of the forensic accounting investigation in EFCC. These investigators coordinate the entire investigation and invite other experts into the investigation when they deem it fit.

However, this may limit the efficacy of the investigation as it may be constrained in the forensic accounting knowledge and techniques needed to chart a course of action right from the beginning. Hence, reducing forensic accountants to mere financial analysts may hamper the extent of the coverage of the investigation. Forensic accountants stand a better position to know the reliable evidence to be generated and those that would survive court proceedings. In relation to this, Coburn (2006) suggests

that an investigation team should be headed by a forensic accounting expert or a lawyer. It is apparent that this suggestion offered is aligned to the necessity of generation of purposeful evidence. Similarly, Steffen (2017) suggested the training of all investigators in forensic aspects in order to collect evidence electronically. Hence, investigators are to be trained adequately in the application of the forensic accounting investigating techniques.

Generation of evidence as found in this study indicates that investigation has fully commenced. Evidence gathering is central to forensic accounting investigation because all cases will presumably end in court. Therefore, obtaining evidence that is not only reliable and accurate but that can be admitted in a competent court of law is essential. Coburn (2006) explains the indispensability of accurate evidences in forensic accounting investigation. He notes that all facts relevant to an investigation should be gathered by the team investigating a case. Any bit of information that may appear to light the path of the investigation should be taken very serious. Revisiting the complaint or any other information identified to have led the investigation to have commenced is to be considered.

Questioning in the form of interviewing or interrogation is another technique in investigating the commission of financial crimes using forensic accounting techniques. According to Steffen (2017), interviews are required for gathering additional insights and facts relevant to the data, information and documents, and in further shaping the scope of the investigation which has the benefit of learning new facts and clarifying more issues. The weight of the evidence determines whether there may be need for further questioning. Interpretation of the findings indicates the use of both interviewing

and interrogation techniques by EFCC. As a law enforcement agency, EFCC has the powers to invite any public officer suspected of corruption for either interviewing or interrogation. The findings of the study reveal that depending on the circumstances warranting the invitation and the level of cooperation accorded by the suspects, they are either interviewed or interrogated. In interviewing, a relatively friendly environment is created between investigator (interviewer) and the suspect (interviewee). This offers a conducive atmosphere to elicit information from the suspect through conversation type encounter. Normally questions are prepared ahead of time, but with sufficient flexibility to allow gathering more information. Coburn, (2006) and Snook, Eastwood, Stinson, Tedeschini, and House, (2010) explain that effective interviewing calls for the investigator to allow the suspects do the substantial part of the talking while the investigator listens. Thus, planning and preparation as observed by Snook et al (2010), is central to an organized investigation. Interviewers plan how the evidence to emerge from interviewing will assist in an ongoing investigation. Secondly, the investigator is to control the process to obtain the desired evidence.

Additionally, Porter and Crumbley (2012) sounded a word of caution to forensic accountants to be aware of the role of experience, the interviewer's demeanour and evidence in the outcome of the interview. They reported that academic literature has established that humanitarian approaches are more effective in elucidating confession than coercive approaches.

Further making sense of the findings indicate that interviews in EFCC are conducted in privately assigned offices and no evidence of recording the session was presented

in the findings. In contrast, Coburn (2006) states that in private investigation, the consent of an interviewee may be sought to record the interviewee session. Recording of interview has the advantage of allowing the investigator to concentrate more on the interview instead of becoming too pre-occupied with note taking. Therefore, this study canvasses for the recording of all interview sessions by EFCC with the consent of the accused. As noted by Porter and Crumbley (2012), when selecting the questioning techniques, the forensic accountant has to take into consideration the ethical and legal issues associated with questioning. They warned an interviewer to beware of making promises to the accused/suspects as skilful interviewer arrives at the truth even if there is no confession.

Unlike interviewing, in interrogation the interviewee is put in an unfriendly manner and he/she is exposed to somewhat cross-examination. Although, some interviewees may require strong handling, but aggressiveness may tend to limit the responses. An interviewee eventually becomes selective in answering some of the interview questions asked and then little is then achieved (Coburn, 2006). The suspect being interviewed should be made to relax unless where he/she proves not cooperating to the interview and only then an interrogation style be employed. Under normal circumstance, the interviewee should be allowed to assume that he/she is assisting in the investigation. By so doing, more revelation could come out which will ultimately assist in the investigation. Porter and Crumbley (2012) caution that forensic accountants need to be abreast on the roles that experience, the demeanour of the interviewer and evidence play on the outcome of an interview. They further state that the academic literature has demonstrated that humanitarian approach to interview provides more possibilities to secure confessions to commission of crimes than the

coercive means. In selecting the questioning techniques, considerations have to be given to the legal and ethical dimensions. Investigators must be wary of making promises to the interviewees. An investigator who is skilled in the interview knows how to reach the truth whether there is confession from the interview or not. Coburn (2006) further advises that it is recommendable for the investigators to use languages denoting seeking assistance from the interviewee such as “can you help me?” “Can you be of assistance to me?” or “I do not understand some issues”. With this tracking of the suspects more recoveries will be made to facilitate the investigation process. Relevant documents and other physical evidences relating to the investigation may equally be collected. After obtaining sufficient evidence, the next stage in the investigation phase is the analysis of the evidence.

Based on the findings of this study, the analysis of evidence using forensic accounting techniques begins with making referral to the forensic unit. Evidences generated requiring forensic analysis are sent to the forensic unit of EFCC. One feature of forensic accounting investigation in EFCC revealed in this study, is the involvement of forensic accountants and other experts when such need arises. In most instances, forensic accountants do not take charge of the investigation from its inception to its conclusion. On the contrary, they are brought in when the investigation unit mostly comprise of criminal investigators feels that the forensic experts have a role to play. Depending on the requirement on ground, cases are referred to the forensic unit for analysis. Although, this practice of separating the responsibilities among the various experts within the commission may have its merit, this study believes that forensic accountants are in a better position to take the center stage in all financial crimes investigation. Forensic accountants are well-equipped experts possessing a

combination of accounting knowledge, auditing practices as well investigative skills (Wong & Venkatraman, 2015). Therefore, they unlike the police and other criminal investigators possess the requisite technical skills of solving complex economic and financial crimes. Accordingly, they should be considered as the drivers of the process of financial investigation (Porter & Crumbley, 2012).

In further making sense of the findings, after the referral to the forensic unit for analysis, the evidence may be subjected to either forensic analysis involving any of the four plus forensic or forensic accounting commonly referred to as one plus forensic. The study reveals a demarcation line between other aspects of the forensics and the forensic accounting analysis in the EFCC domain. Although, this separation may be for achieving efficiency and the effectiveness of the investigation process, it may equally constraint the efficacy of the forensic accounting technique.

Other forensic analysts in the commission may not be knowledgeable and experienced in accounting and other related expertise. Retrieval and interpretation of certain evidences may require competency in accounting to establish the commission of financial crimes and which the forensic accountants are better placed for that. Notwithstanding, the forensic analysis of the evidence commences with referral to forensic unit and continues with the designation of the appropriate section to handle. At the forensic unit devices are either received for analysis forensically or where the need warrants recovering such devices and documents, the forensic unit does so. Crime scene preservation is one of the functions the forensic unit of EFCC deeply engages in for evidence gathering. In doing all these, forensic unit of EFCC operates a comprehensive administrative procedure in the process of the forensic analysis.

In reviewing the findings to the study, it was revealed that request letters are sent for forensic analysis before the commencement of any analysis. This implies the existence of formal arrangement even within the commission itself. Requests are normally sent from various units to the forensic unit for analysis while the recovered devices are deposited with an exhibit keeper in the commission. The devices come to the forensic unit with unique reference number for subsequent identification and for documentation purposes. Proper chain of custody procedure is ensured before accepting the device and the request letters. These cover the chain of custody form, request form, analysis and attestation form.

The attestation form gives the authority to work on the devices of the suspect so as not to infringe the suspect's right. The chain of custody tells when the device is picked by the forensic analyst or where they go for arrest, where the device is being registered, when it is taken back after the analysis and the date and the precise time. Impliedly, the right procedure for seizure is being established which is to be followed before, during and after the forensic analysis. The successful conduct of the forensic analysis pushes the investigation forward to the consideration of the post-investigation activities which is found to be part of the investigation procedures.

6.3.3.3 Post-Investigation Phase

Additionally, the findings reveal unanimous voice on the notion that investigation of financial crimes ends in court and possibly beyond. Making sense of the finding indicates the post-investigation phase as the final lap in the investigation of PSC by EFCC. Accordingly, after the forensic analysis of evidence, the study found that

analysis outcome, the legal process and court process as the subthemes constituting the post-investigation phase. Thus, it is inferred from the study that investigation of PSC by EFCC does not end with the analysis of the evidence obtained. Consequent to the analysis, expert forensic report is prepared and this report is peer reviewed by other forensic experts in the unit. While the report is certified by the experts, it is then presented internally to the team of the investigators and afterwards forwarded to the legal unit for review and possible legal action. Appropriate recommendations are passed by the legal unit on whether to initiate legal process by going to court or to refer the case back for further investigation if not satisfied with quantum of the evidence. During the court proceedings, the forensic accountants and other forensic experts are normally invited to function as expert witnesses. They will be at the court to give testimony on the forensic analysis they perform and this is the climax of the forensic accounting investigation leading to prosecution. Next section discusses the procedure for the prosecution of PSC by EFCC using forensic accounting techniques.

6.3.4 Procedure for Prosecution of PSC Using FA Techniques

In this section, the discussion of the research findings on the procedure of the prosecution of PSC by EFCC using forensic accounting techniques is presented. This provides an answer to the research question and objective three. Thorough review of the study's findings shows that investigation and prosecution of PSC are interconnected activities. They appear like the two sides of a single coin. Impliedly, the two processes are very much linked with one another. In the same manner that any meaningful discussion on the investigation ends with prosecution, so also discussion on prosecution procedure must take its root from the investigation stage. In view of the forgoing and based on the findings of this study, the discussion on the procedure

of the prosecution of PSC by EFCC retracts back to investigation process. Deduced from the analysis of the findings on the prosecution as depicted in 5.5, four processes emerged to explain this procedure. Described as the initiation phase, the preparatory phase, the prosecution phase and the prosecution aftermath, the procedure for prosecution is presented in a sequence of stages. Figure 6.6 depicts the procedure for the prosecution.

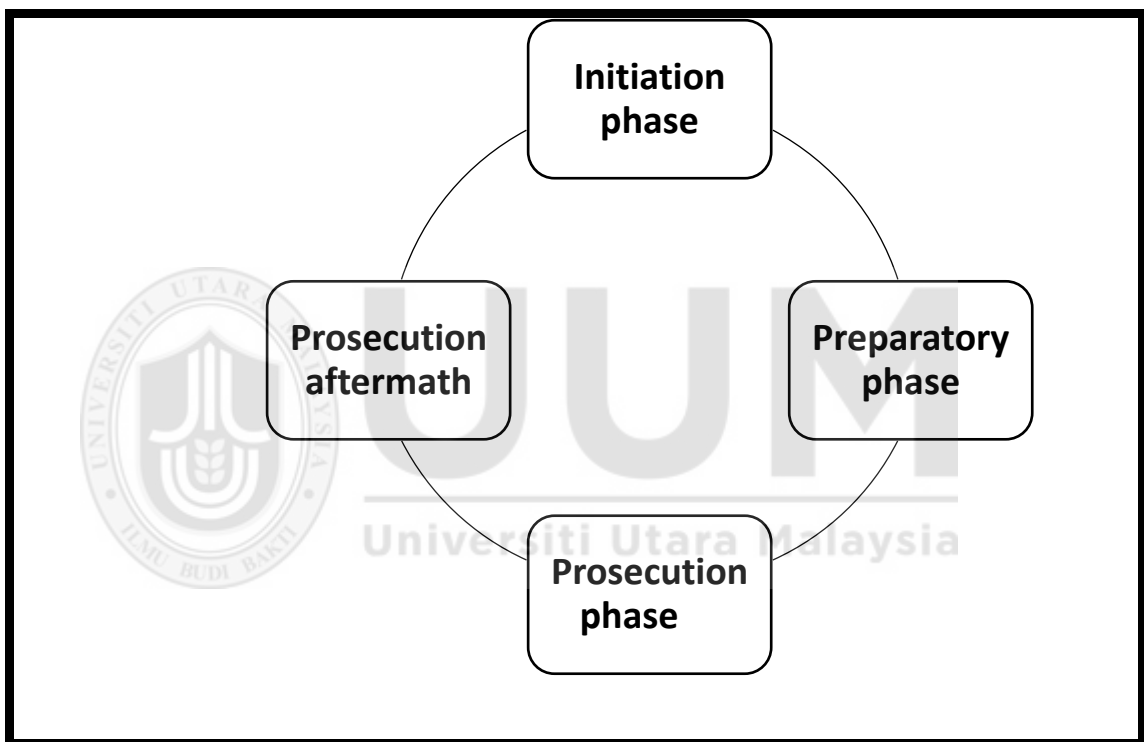


Figure 6.6
Procedure for prosecution of PSC by EFCC

In discussing the findings to this study in relation to prosecution procedure of corrupt public servants, the investigation procedure is the starting point. The commencement of investigation marks the initiation of prosecution. All the investigation procedures are conducted with the prosecution in mind. Successful investigation leads to successful prosecution. Thus, the initiation of prosecution is akin to an investigation follow up processes.

The investigation follow up covers the detailed investigation procedures, evidence gathering, forensic analysis and questioning of suspects. Investigation of wrong doing is the first stage to bringing the perpetrators to justice. No prosecution can take place without properly investigating the wrong allegedly committed to establish culpability in the offence or otherwise. Making sense of the findings of the study indicates the requirement in EFCC of a down to earth investigation before even thinking of prosecution. In this regard, the forensic accounting investigation technique is considered the most appropriate to the prosecution of PSC.

Further making sense on the finding reveals that forensic accounting investigation generates not only accurate and reliable evidence, but an evidence that can be admissible in the court of law. Essentially, all investigations by EFCC are carried out with the intention of prosecuting the perpetrators of such financial crimes. Therefore, gathering evidence is the key to achieving that goal. Evidence can be generated through various means which include questioning using either the interview or the interrogation techniques. Depending on the circumstances, suspects are subjected to interview or interrogation in eliciting more evidence. Similarly, evidences are generated from the analysis of devices and documents obtained in relation to the cases being investigated. These analyses involve the forensic and the financial analyses where the evidences are examined forensically at the EFCC's forensic lab. Generating these evidences invariably initiate the prosecution of PSC.

After the successful initiation of prosecution which takes its roots from the investigation procedure, the next phase as interpreted by this study is the preparatory

stage. In making sense of the analysis conducted, the preparatory phase of the prosecution procedure is centred on the legal review. In EFCC, the investigators as well as the forensic accountants do not prosecute corruption suspects directly. The outcome of the investigation consisting of all the evidences, the results of the forensic and financial analyses are referred to the legal unit in preparation for court action. The legal and prosecution unit of EFCC takes charge of the prosecution of the suspects to the court. However, before the final prosecution, the study understands that adequate preparation is carried out by the legal unit. A thorough review by the legal unit to ensure that the case has a merit with which to successfully prosecute the accused is carried out. The essence is to form a legal opinion on the case and where the need arises the suspect may be invited by the legal unit or further investigation may be required. At certain instances, looking at the case and investigation conducted as well as the evidences gathered, the unit may advise that the case does not have merit and hence be dropped. What all these imply is that a form of quality control procedure is established at this stage. Proper scrutiny of all cases is ensured before proceeding to court and no one is unjustly charged for an offence not committed. Finally, before proceeding to the court for the prosecution, a pre-trial conference may be held inviting all the stake holders to the case. During the pre-trial conference, all the evidence gathered for a case will be thoroughly reviewed and the next thing is the prosecution.

The preparatory phase covered clears the stage for the actual prosecution to take its course. The analysis of the findings reveals that the legal and prosecution unit of EFCC is the section mandated with the responsibility of prosecuting corruption and other financial crimes. In making sense of the findings, the study understands that cases that pass the legal review are charged to court for prosecution. Accompanied in the

submission, is the revelation that all the elements and evidences pertaining to a case, will then be attached thereof. The prosecution as understood from the analysis of the findings follows the normal court proceedings in any other conventional courts. The prosecutors normally comprising of the legal experts of EFCC make the presentation after the commencement of the trial. Climaxing the court proceeding is the expert witnessing whereby the forensic expert is invited to testify on the role he/she played in the investigation. He/she may be demanded by the court to explain how the forensic analysis was conducted and the equipment used. This finding is consistent with the position of (Domino, Stradiot, & Webinger, 2015; Sanchez & Zhang, 2012) who document that expert in accounting continuously provide expertise testimony in the performance of supportive financial litigation services. In short, the forensic accountant presents the investigation report to the court. While making presentation, certain clarifications may be sought by the presiding judge as physically observed by the author in one of the court sessions. More so, the judge may intermittently ask questions during the testimony.

Hence, there is the tendency for the judge to exclude testimonies from an accounting expert. Domino et al (2015), analysed the testimonies of 130 professional accountants who functioned as expert witnesses from 2010-2014, based on an earlier research which found 3 variables influence the judge's decision on accepting the expert's testimony. Gender, complexity and familiarity were reportedly found to bias or influence the judges' decision to exclude expert's testimony. However, the findings of Domino et al (2015) through results obtained by the use of binary regression indicate the absence of any of the variables to a significant relationship on the probability of the accounting expert witnesses to survive the challenge of Daubert/Kuhmo standards.

Hence, the findings further suggest the objectivity of the judges to evaluating the testimonies of the accounting experts and that they may be immune to prejudices based solely on complexity, gender and familiarity. Impliedly, forensic accounting role of serving as expert witness is essential which is being followed in EFCC and that the procedure is well established.

Additionally, the experts that carry the assignment that is the forensic investigation and analysis are normally the ones to go and testify at the court. This has made the forensic accountants to be extra careful and meticulous on the work they perform during the investigation. This is consistent with the recommendation offered by Koudelková & Senichev (2015); Sanchez (2012) and Sanchez & Zhang (2012), forensic accountants as expert witnesses should appropriately possess technical knowledge and have the creditability to testify in such a way to be acceptable by judges. No matter the efforts put in the investigation, it is meaningless if it cannot lead to the prosecution of the corrupt.

However, ineffective judiciary in Nigeria hampers the effective implementation of the forensic accounting investigation techniques and the morale of the forensic experts as reported by Okogbule (2006). Cases take longer time before they are finally decided. However, Osipitan & Odusote (2014), while evaluating the legal framework in the prosecution of corruption cases in Nigeria concluded that the difficulty in fighting corruption in Nigeria is not caused by ineffective legal framework. Many of the cases involving the use of forensic accounting techniques are still on-going even though some have run for years. The longer duration corruption cases take before they are concluded is generally frustrating the anti-corruption fight and in particular, the

forensic accounting investigation. Of worth noting, the low conviction being recorded despite high number of corruption cases investigated may still be attributable to the judicial ineffectiveness leading to the delay in the dispensation of justice. For the few corruption cases to be concluded, the procedure of the prosecution as found and interpreted in this study extends to events that constitute the aftermath of the prosecution.

Further making senses of the findings reveal that the prosecution procedure involves what this study interprets as the aftermath of prosecution. Court proceeding along does not end the prosecution procedure. Certain activities come up after the prosecution and are designated the after math of the prosecution. Court decision is the ultimate in the prosecution of the accused public servants by EFCC. The findings show that after successfully prosecuting the accused, both the prosecuting and the defence counsels address the court and the judge finally passes the judgment. The outcome of the judgment could be conviction or acquittal of the accused. The investigators ensure that they follow up the case to its conclusion. Those convicted would receive appropriate sentences based on the laws of the land and in relation to the offences committed. In completion of their investigating assignments, investigators in EFCC whether forensic accountants or others ensured that the convicted corrupt public officers are being conveyed to the prisons right away from the court after the passage of judgment. The conveyance to prison in most instances is being conducted by the EFCC staff serving in the capacity of law enforcement agency. This study therefore concludes that the forensic accounting investigation in EFCC, even though is at its infancy stages, is a formidable force in the prosecution of corrupt public servants in Nigeria. This may go

down well in checking the excesses of other public servants and the same time promoting the anti-corruption drive of the government.

The preceding sections of this chapter provide the discussion on the understanding of PSC in Nigeria and the forensic accounting techniques for the investigation of PSC in Nigeria. Specifically, understanding of PSC covers the areas of the social constructed meaning of the concept, the general views and the persistence of the concept. Aspects of the forensic accounting investigation techniques discussed have bearings with the nature and types of forensic accounting investigation techniques used by EFCC. Other aspects of the forensic accounting discussed are the procedures for the investigation and prosecution of PSC. Gaining background understanding on these issues highlighted paved the way for the recommended model of forensic accounting investigation of PSC in Nigeria being proposed by this study. In the following section, the recommended model proposed is discussed.

6.4 Recommendation of Model for Improving Forensic Accounting Investigation

In this section, the study discusses the findings on the recommendation of an improved forensic accounting investigation in Nigeria. This is in recognition with the findings of Maynard (1998) and Shah & Schacter (2004), that having a universal anti-corruption model may not be workable and any meaningful model should consider the peculiarities of situation applicable. Many anti-corruption could not work because they are just regarded as folk remedies or alternatively as one-size-fit-all approaches and hence do not guarantee chances of success. The model proposed was developed using the Gioia analysis of inductively developing new concepts through qualitative research

while observing the much needed rigour in the process. Building on the 1st order terms, 2nd order themes and aggregate dimensions, a data structure was established. From the data structure a dynamic model was developed. In the first instance, the dynamic model is analysed in a circular fashion whereby the components are projected to work together in the improvement of the forensic accounting investigation of PSC in Nigeria. In the second place, the model is portrayed to assume a linear relationship, where certain components are expected to be established first before subsequently including the rest in sequence of the model.

However, recognition is first given to the understanding of the public-sector service and the public-sector corruption in Nigeria. Such an understanding will guarantee working within the required context to adequately address the impending problem of the study. This is consistent with the position of Shah and Schacter (2004), who posited that having programmes of anti-corruption may need the recognition of the corruption type and also address the country's underlying specific causes or the drivers of the dysfunctional government. Thus, the model is proposed with the understanding of the nature of the Nigerian PSC discussed in mind. A similar stance was taken in the recommended model on the understanding of the forensic accounting investigation techniques covered. In specific terms, the nature of the forensic accounting investigation, the types of the forensic accounting techniques and the investigation as well as the prosecution procedures have all been incorporated into the model. Above all, is the consideration of the interview excerpts purposely obtained from the experts who happen to be experienced investigators having vast working experiences with the anti-corruption bodies in Nigeria.

The development of the model as explained above covers four phases. The first phase starts with the participants' centric terms otherwise known as the first order terms. At this stage, the researcher operated as a glorified reporter of the worldviews and experiences of the participants who are considered knowledgeable agents in the study. Further analysis of the first order terms led to the emergence of the second order concepts also known as the researcher's centric themes which were further analysed to create dimensions in the third phase of the analysis through the qualitative process of inductive and iterative procedures. In the fourth phase, data structure was established thereby incorporating the first order terms, the second order concepts and the aggregate dimension. From the data structure, the dynamic model was developed as explained above. In all, six aggregate dimensions have emerged in the findings of the study to explain the working of the improvement model. The emergent aggregate dimensions are commitment to national values, judicial reform, and preventive measures in the system. Others are financial commitment, technological enhancement and capacity building. These aggregate dimensions are presented for discussion in the following sections.

6.4.1 Commitment to National Values and Goals

In making sense of the findings of this study, the conceptualization of an improvement model for the forensic accounting investigation of the PSC begins with tracing the root of the problem. The understanding of the PSC gained in previous sections reveals the persistence and the pervasive nature of the phenomenon in Nigeria. Vast array of reasons has been discussed on the persistence of corruption. Some of the identified causes include the pursuit of personal gain at the expense of the state, societal acceptance of corruption, greed, lack of patriotisms and host of others. It is therefore

the contention of the current study as revealed in the findings and the analysis that follows, addressing such issues through strong commitment to national values and goal is the beginning for sound improvement. In this regard when there is commitment to national values the tendency towards corrupt practices will be reduced drastically. This position has the support of the literature. For example, Osipitan and Odusote (2014) recommended that all the various governments need to create awareness on the dangers of corruption. The general public is to be educated on the devastating, limitless and negative effects of corruption. Similarly, Shah and Schacter (2004) posited that efforts at combating corruption require strong local political leadership as corruption relates to governance and governance relates to exercising the state power. Forensic accounting investigation is a problem oriented technique which may differ across countries (Hendi, 2013). Lower rates of crimes will bring about effectiveness in the investigation as fewer cases will be left to be attended to. Moreover, the resources available would somehow cater for the investigation. The aggregate dimension commitment to national values in the context of this study covers the themes of cooperation and social orientation as developed from the participants' centric terms.

Cooperation in this perspective entails the involvement of all in the Nigerian project. Invariably, the pooling together of all the key players in the anti-corruption fight and the investigation of PSC. Analysis of the findings have revealed that cooperation of the stakeholders can be achieved when there is a national strategy for the anti-corruption fight covering the various anti-corruption bodies and imbued with policies aimed at controlling the spate of corruption. Then within the various anti-corruption bodies, there has to be an internal collaboration within the various units and sections to pursue a common goal. Not only then, an inter-agency cooperation by bringing the

numerous anti-corruption bodies to work together if the need arises. All the anti-corruption bodies should see themselves as a single body in terms of fighting the menace of corruption. Lastly, the cooperation should not stop at the local level. An international alliance should be sought with international agencies and other anti-corruption bodies from other countries. This will in no small amount facilitate the acquisition of best practices from those countries that have excelled in the field of forensic accounting investigation and anti-corruption efforts. The analysis of the findings further reveals in addition to having sound cooperation as discussed above, commitment to national values entails the social orientation of the citizenry. The next paragraph discusses social orientation in relation to the commitment to national values based on the analysis of the findings of this study.

Social orientation in the context of the interpretation of the findings of this study relates to the efforts on the part of the government and other stake holders in the fight against corruption to create awareness to the general public on the dangers of corruption. It is on record that things have been going wrong for long and there is general societal acceptance of corruption and corrupt practices. Hence, socially orienting the general public to shun and abhor corrupt practices is required for the improvement model. At this early stage, the model in consideration of the country as a whole, attempts to prevent the commission of corrupt practices, let alone coming to the investigation. Reducing the spate of corrupt practices would be more effective in the control of corruption than investigating it after it might have occurred. In this regard, the model has uncovered three elements in the social orientation of the citizenry. Public enlightenment, attitudinal change and the national orientation emerged to account for the social orientation as presented in the findings. Creating public awareness of the

destructive consequences of corruption is paramount in the proposed model. There is need to educate all citizens and specifically the public servants on the evils of corruption and corrupt practices. Efforts should equally be sustained in changing the attitudes of the citizens towards public acceptance of corruption. Corrupt public servants should not be accorded with respects and recognition in the society. The mindset of the public should be made to dislike corruption in its entirety. Finally, to have the national orientation of the national values involving all and sundry.

6.4.2 Judicial Reform

The analysis of the findings of this study has revealed the ineffectiveness of the Nigerian judiciary among the greatest obstacle in the fight against corruption in all aspects. It is a pillar in the persistence of corruption in Nigeria and equally it frustrates all efforts put forward to investigate the commission of corruption. The laws have been found wanting in most instances with so many loopholes and inadequacies warranting the manipulation of the entire judicial processes. In making sense of the findings, strengthening the law is the emergent theme to suggest the aggregate dimension of the judicial reform. Corruption cases often get lost consequent of the imperfection of the courts vis-à-vis the laws. Equally, identified in the analysis is the frustration of the procedures of the investigation and prosecution of PSC by the key players in the judiciary such as the judges and the lawyers. Therefore, strengthening the law through judicial reform to take care of all the imperfection of the laws and to clearly define the position of the key players within the judicial process is akin to improving the investigation of PSC. This position is aligned with the submission of Osipitan and Odusote (2014), who maintained that strengthening the law can result in higher conviction which eventually can lead to reducing practices deemed corrupt. This can

also lead to ensuring transparency in conducting the affairs of the public service and guarantee national development. As severally echoed in this study, corruption investigations are conducted with the prosecution in mind. No matter what efforts put and the sophistication of the investigation, it is meaningless if the laws cannot guarantee the conviction of those found culpable. In this context, strengthening the law based on the findings of the study entails setting up special anti-corruption courts, improving the existing laws and subsequently addressing all the judicial problems.

The setting up of special courts to attend to corruption case is essential if the investigation of PSC in Nigeria using the forensic accounting techniques is to be improved. This is line with the recommendation of Okogbule (2006) and Osipitan and Odusote (2014), who documented that government at all levels are to join hands in fighting corruption through the creation of special anti-corruption courts. They recommended that these courts are to be manned by incorruptible and fearless judges. The essence as posited by Osipitan and Odusote (2014), is to discourage the adjournment of corruption cases. The existing courts are often overwhelmed with other cases which among other reasons leads to the delay in the dispensation of justice. Of equal importance is revisiting the existing laws and make amendments for improvement. The loopholes and the inconsistencies in the laws giving the corrupt public servants soft landing are to be addressed. Finally, is to overhaul the entire judiciary and address all the problems bedevilling the sector. The issue of the welfare packages covering salaries and other allowances of the judiciary to be properly addressed so as not to become compromised in the discharge of their responsibilities.

6.4.3 Instilling Corruption Preventive Mechanisms in the Public Service Practice

Based on the analysis of the findings, the proposed model is to take a proactive stance. The public- sector service practices should be imbued with preventive measures that would mitigate the occurrences of corrupt practices to the barest minimum. Repeatedly echoed in the analysis of the findings is the notion that the best corruption control mechanism is the preventive one. In the first instance, it should not be allowed to occur. In making sense of the findings of the current study, proper accountability and standard practice procedure have been identified to provide the much-needed preventive measures to the occurrence of corrupt practices within the public-sector practices. As observed by Hendi (2013), adequate prevention is to be designed in order to reduce the chances of corrupt practices occurring through the reduction of the opportunities. Similarly, Coburn (2006) maintained that no amount of any regulation of even legislative can prevent the commission of corrupt practices, but it can minimize it. Putting in strong internal control mechanisms can prevent and deter the occurrences of corrupt practices.

Accountability in the context of the study relates to providing how the public servants come to assume the full responsibilities for their official stewardship. As agents and stewards of the public, they are to fully account for the performances of the responsibilities assigned in the fulfilment of the contractual arrangement entered as explained by both the agency and stewardship theories. Further to this, accountability ensures acting within the confines of the prescribed procedures and regulations. Invariably, compliance with the applicable procedure is a strong precursor to ensuring the prevention of corrupt practices as corruption signifies the deviation from the

normal path. Accountability in the system based on the analysis of the findings can be enhanced through proper checks and balances in the system, strengthening of the internal control system and blocking all forms of opportunities in the system.

Checks and balances offer a strong measure in guarding against the manipulation of processes for personal gains. With proper checks and balances in the system, the performances of the public servants may be seen to conform to prescribed procedures. Deviation from the normal procedure becomes minimal and accountability is guaranteed. Furthermore, a very important factor in ensuring accountability in the system and the subsequent prevention of all forms of nefarious act is the existence of internal control system. A strong internal control system functions to prescribe how activities are to be performed in a fashionable manner. It spells out the duties of each and every player in a system. Thus, the strengthening of the internal control system would ensure proper accountability which would then function as a preventive mechanism. Although, a strong internal control system has the tendency to block all opportunities that may prevail. Efforts are to be put in place to identify all other opportunities to corrupt practices in the system. Opportunities abound in the Nigerian public sector service practices as revealed in the findings. Equally, opportunities are strong precursors to fraudulent practices as explained by the fraud triangle and fraud diamond. There are revelations from the findings of the current study the corrupt practices occur because of multitude of opportunities existing. Hence, blocking these opportunities suggests accountability in the system which is construed as a prevention of corrupt practice. In addition to accountability, standard procedure is to be the watchword in the operation of the public service practice as discussed next.

Standard procedure interpreted in the analysis of the findings of this study entails putting strong institutions and upholding best practices in the public service administration. In this sense having strong public institutions that are independent from the influences of the executives would offer much prevention to corrupt practices. Weak institutions in most instances give chief executives the latitude to manipulate the system for their selfish gain. Similarly, imbibing best practices of the standard procedures would ensure the smooth running of the public service system and invariably functioning as a preventive mechanism. Copying and learning international best practices in the areas of public administration and accountability would be of great significance in the prevention of corrupt practices.

However, no matter the level of preventive measures put in place, certain individuals would be predisposed into committing corruption. In other words, no amount of measures can totally eradicate the commission of corrupt practice irrespective of the efficacy and the strength of such measures. Hence, it is inevitable for corrupt practices to occur particularly within the public-sector service. This inevitability of corruption occurring necessitate the need for a sound investigation to unearth its magnitude and to prosecute the perpetrators accordingly. With this in mind, the recommended forensic accounting investigation model progresses with the need for having financial commitment on the part of the government and other stake holders. The next section discusses the aggregate dimension financial commitment as a constituent part in the dynamic model.

6.4.4 Financial Commitment

Forensic accounting investigation is a technology based investigation making use of a lot tools, equipment and software packages. All these require huge amount of money to be sustained for the effective investigation. The need for financial commitment in ensuring effective investigation is largely upheld in the literature. Osipitan and Odusote (2014) posited on the need on the part of the government to make adequate provisions for resources and equipment to enhance the effectiveness of the investigators and the prosecutors. More on the need of financial commitment, as a new technique there is the need to enhance the capacity of the investigators through education, training and retraining. In making sense of the findings, the aggregate dimension “financial commitment” in the recommended model suggests funding and all what it entails to have a strong and virile forensic accounting investigation techniques established in the country.

Funding as interpreted in the analysis embodies the financial involvement in the entire investigation process. Adequate funds are needed for the provision of the necessary tools and equipment as well as the numerous software packages for the investigation. Without adequate funding the recommendation of the forensic accounting investigation model may not be feasible. Modern investigation technique is capital intensive which requires a lot of funds to be injected into the entire process. However, the provision of the adequate fund for the investigation can only be possible if there is the political will on the authorities concerned. In this regard, political will is a requirement in having the funding for the investigation. Making sense of the findings reveals that the political will is needed and is panacea to the provision of funding. Furthermore, part of the requirement of funding the investigation procedure is to take

care of the investigators' welfare which comprises their salaries and other emoluments. As found in this study and equally prevalent in the literature, one of the causes of corruption and of course, its persistence is poor remuneration. With enough financial commitment which is to be translated through adequately funding the investigation procedure a sustainable working model would be developed. Furthermore, provision of adequate funding would lead to the technological enhancement which is a necessary requirement for forensic accounting investigation as discussed next.

6.4.5 Technological Enhancement

Forensic accounting investigation is technology based. It is more on drifting away from the confessional type of investigation often characterizing the criminal investigation to an evidence based investigation. Evidences are scientifically generated through the use of technology even without bringing in the suspects and other third-parties into the investigation. Hence, the technological enhancement is an essential companion for any forensic accounting investigation. Accordingly, this study based on the analysis of its findings has unveiled the need for technology as a formidable component in the recommended model. Further making sense of the findings indicates the non-value enhancing of any financial commitment through funding that will not take cognizance of the technological enhancement in the recommended model. It therefore, follows that no matter the amount of financial resources committed, if the right technology is not enhanced for the investigation, the whole idea will be a waste of efforts.

In furtherance of consideration of the analysis, the aggregate dimension "technological enhancement" is assumed to be reflected on the use of the right technology, database

establishment and the institution of strictly forensic accounting based investigation. The use of the right technology covers the improvement in the IT application and its incorporation into the investigation procedure and the use of up to date tools, equipment and software. These are aspects of technology which form the bedrock of the forensic accounting investigation.

The database establishment entails the creation of a database, criminal profiling and making information accessible as at when needed. Technology has made it possible for data of all kinds to be assembled in a manner that would guarantee its easy retrieval. This aspect is essentially missing in Nigeria. Even the database maintained by EFCC is related to the cases reported to its office and not a comprehensive data base covering the entire country. Consistent with findings of Lakshmi and Menon (2016), who documented that lack of organized data base to capture all citizens causes difficulty to the operations of forensic accountants in India. Hence, creation of database capturing the data of all citizens would greatly facilitate the tracking of any suspected public servant easily at the early stage in the investigation. Aside, the creation of database, the profiling of criminal and specifically financial crimes involving corruption would be useful in the proposed model. Having such records of past convicted perpetrators of corrupt practices would offer practical assistance in understanding their past histories in the investigation procedure. Lastly, the establishment of database is to facilitate easy accessibility of information. Getting accurate and reliable data on individuals suspected of corruption may in no small measure facilitate an effective investigation. As such the establishment of data base offers this unique consideration.

At the peak of the technological enhancement indicated in the model, the theme forensic accounting technology based investigation has emerged. In the context of the analysis of the current study, this implies restructuring the investigation methodology to incorporate all the technological aspects of the forensic accounting investigation techniques. The investigation as proposed is to rely heavily on crime scene and evidence base investigation. Improving on the current status of the investigation, whereby the participants believe that crime scene investigation is underestimated is akin to improving the practice of the investigation.

As forensic accounting technique is an evidence based investigation, the use of technology has further enhanced the generation of evidence. More emphasis is to be accorded to generation of evidence through the efficient use of the technology. Concluding this section, an aspect of forensic accounting investigation involving the use of private investigations to compliment the efforts of the public investigators is required. Therefore, the recommendation suggests the coming in of the private forensic accounting firms into the investigation of PSC in Nigeria. With the technological enhancement in the model discussed in this section, now the last lap in the actualization of the model is to have sound and up to the task investigators through building their capacities as investigators. Hence, capacity building as the last aggregate dimension in the model is discussed in the next section.

6.4.6 Capacity Building

In climaxing the model, the aggregate dimension “capacity building” concentrates on making the individual investigators eligible and effectively suitable for the task of the forensic accounting investigation. In this regard the capabilities of the investigators are

to be enhanced for conducting a value driven investigation. The personal traits of the investigators are given due prominence now in the model. The fact that the best technology may be obtained for the investigation, but without the appropriate manpower to take charge amounts to fruitless effort. Conceptualizing the model by setting the pace through the creation of the enabling environment covering commitment to national values, judicial reforms and the preventive mechanisms. Going through the model to the point of getting the financial commitment and up to the technological enhancement, the model reaches its climax through shaping the investigators in accounting investigation forensically.

Making sense of the findings of the study further states two means of capacity building to enhance the capabilities of the forensic accounting investigators. In line with the knowledge requirement of the forensic accountant, Sanchez and Zhang (2012) recommended that forensic accountants should continuously learn and becoming more familiar with the legal proceedings and the relevant codes enactments and procedures. Enhancing the knowledge base and the continuous development of the forensic accountants are themes identified under the capacity building. In the context of the recommended model, knowledge base enhancement of the forensic accountants covers the knowledge of forensic accounting techniques, technical competence of the investigators and the minimum required level of educational qualification to be attained.

Being knowledgeable in forensic accounting techniques and skills is a basic requirement for a forensic accountant. This knowledge is among the distinguishing features between a forensic accountant and an ordinary auditor. Concurring with this,

Smith and Crumbley (2009) observed that forensic accounting engagement needs to be distinguished in skills and knowledge as compared to other accounting professionals. The knowledge requirement of the forensic accountants is well captured in the literature (Ahmad, Samsudin, & Popoola, 2014; Bhasin, 2013; Domino, Giordano, & Webinger, 2017; Domino et al., 2015; Hendi, 2013; Popoola, 2014; Popoola, Che-Ahmad, & Samsudin, 2015; Tiwari, 2017; Rezaee et al., 1992; Sanchez & Zhang, 2012). Professional certification may be needed for a functioning forensic accountant. To this end, Domino et al (2017) noted that holders of certification in forensic accounting may be considered as possessing more knowledge and expertise and capable of offering high quality skill level and the requisite knowledge for forensic engagement. This is to say while there may be need for a formal training in forensic accounting, more professional expertise can be obtained through experience or certification in professional affiliation (Domino et al., 2017). Additionally, the technical competence to act and think as a forensic accountant must be ensured. The forensic accountants should have the mind-set to think with the professional scepticism far ahead of the criminals. As observed by Lakshmi and Menon (2016), the mind-set of a forensic accountant should be such that tends to think like a private investigator having the sixth sense in financial consideration.

Specifically, Simeunović, Grubor, and Ristic (2016) noted that forensic accounting is more or less a mind-set instead of a methodology which has distinct approach from the conduct of a financial audit. They should equally imbibe the skills and traits expected of the forensic accountants as well as other competencies such as flexibility and analytical skills (Bhasin, 2013; Bhasin & Digabriele, 2008; Crumbley & Apostolou, 2005; Grubor, Ristić, & Simeunović, 2013; Louwers, 2015; Tiwari &

Debnath, 2017). In this regard, the computerization of the accounting environment requires a synergy of skills in computer crime, auditing and forensic digital investigation (Simeunović et al 2016). Lastly, in the knowledge based, a minimum level of educational qualification is to be set for the would-be forensic accountants. Based on the analysis of the findings, threshold of first degree or its equivalent is set as the minimum educational qualification for being a forensic accounting investigator in the recommended model. Although, possessing the requisite knowledge is essential in forensic accounting investigation, which alone may be insufficient in sustaining the investigation without the continuous development of the investigators.

The continuous development of the investigators complements the knowledge base of the investigators to adequately build the capacity expected of standard, sound and robust forensic accounting investigators. The possession of forensic accounting knowledge, the minimum required educational qualification and being technically competent may not be the ultimate in the forensic investigation. As a modern trend in investigation, the techniques in forensic accounting investigation are constantly changing and new ones are evolving. Hence, there is need of keeping pace with this trend through continually developing the forensic accounting investigators through training, retraining and experience sharing. In this regard, Owolabi et al (2013) also recommended that investigators are to be adequately trained in the application of forensic accounting investigation techniques. Similarly, Sanchez and Zhang (2012) had posited that forensic accountants are required to continuously learn so as to appropriately give analytical suggestions in accordance with their expertise. Despite aligned to the traditional auditing and accounting disciplines, the requirement for expertise and training in forensic accounting engagement supersedes the former

(Maras & Miranda, 2017; Smith & Crumbley, 2009). Ending with the capacity building of the investigators in the form of enhancement of their knowledge base and continuous development, the recommended forensic accounting investigation model will now be presented as the dynamic model as discussed in the preceding sections.

6.5 Summary

This section has discussed the findings of this study presented in chapters 4 & 5. The essence was to make meaning of the findings that emanated from the study. Thus, the discussion section has considered the findings in relations to the motivation and the problems stated depicting the peculiarity of the Nigerian situation with adequate justifications from relevant and related literature as well as the theories considered. The understanding on the PSC in Nigeria gained at the inception of the analysis (chapter 4) is discussed in line with the social reality based on the social constructionist perspective and supported by the views in the literature and theoretical justifications. This adequately foregrounds the study to the next level to discuss the procedures for the investigation and prosecution of the PSC in Nigeria using forensic accounting investigation techniques (based on the findings presented in chapter 5). With these phases set in, the section finally discusses the model proposed for the improvement of PSC investigation in Nigeria using forensic accounting technique in line with the uniqueness of the Nigerian situation. From the discussions presented in this section, areas of recommendations and the contributions of the study have been highlighted. Similarly the limitation of the study as well as areas for future study are noted, which are presented in the next chapter as the study concludes.

CHAPTER SEVEN

CONCLUSIONS

7.1 Introduction

This chapter is about the conclusion of the thesis. It begins with revisiting the purpose of the study and then summarizes the major findings in the first section designated as the concluding remarks. Recommendations emanating from the findings and discussions are highlighted next. Thereafter the contributions of the study are stated and then followed by the presentation of the limitation of the study. Areas of future study are further highlighted and then the chapter concludes.

7.2 Concluding Remarks

This research seeks to understand the nature of PSC in Nigeria and its investigation using the forensic accounting investigation techniques by EFCC. The study which is positioned in the qualitative research paradigm, based on the symbolic interactionism perspective attempts understanding the phenomenon through the lens of the research participants, observation and review of documents. These research participants are purposefully considered for sharing their experiences and worldviews based on their interaction with the phenomenon. Corruption has been singled out as one of the greatest problems threatening the survival of the Nigerian state as an independent nation. Various efforts have been put over the years, but all have not yielded much positive results. Far from being reduced, the menace of corruption was on the increase. This has necessitated the setting up of some anti-corruption bodies, notably the ICPC and then the EFCC. The advent of EFCC saw an increasing effort in the anti-corruption activities in the country. As the designated financial intelligent unit with the mandate

of coordinating other anti-corruption agencies in the fight against corruption. In its continued renewed efforts in the fight against corruption, EFCC has adopted of forensic accounting techniques in the investigation of PSC in Nigeria. This was based on the realization that one of the greatest obstacle found to impede the success in the fight against corruption in Nigeria relates to the issues of proper investigation and the subsequent prosecution of the corrupt public servants. The forensic accounting, which is premised within the realms of the technology and evidence based investigation technique was found appropriate. Based on the relevancy of this issue and the support from the literature, this study through qualitative research case study examined the procedures for the investigation and prosecution of PSC in Nigeria by the EFCC. At the end of the study a recommended model on the improvement of forensic accounting investigation was proposed through inductively developing concepts using the Gioia method. However, at the outset of the study, an understanding of the PSC was gained from the social construction of the reality from the participants' experiences as preparatory to the case study approach.

The contextual analysis of the findings indicated the social constructed meaning of corruption to reflect the abuse of entrusted authority for personal benefit. Ancillary findings revealed that an entrusted authority is abused through betrayal of trust and benefiting oneself while discharging official responsibilities. Further insight into the findings indicated disregard for public institutions, abuse of the public trust, receiving gratification, fraudulent practices and surviving on corrupt practices as acts giving impetus to the social constructed meaning of corruption. On the general perception of corruption, the general view indicated the social reality of PSC in Nigeria. The analysis of the findings revealed this view on the social reality of PSC in the multifaceted

nature, the destructive nature, beneficial aspect and the high presence of the phenomenon. The multifaceted nature of corruption is analysed within the context of the complexity of the phenomenon, while the destructive nature indicated the critical level it has assumed. The beneficial aspect offers the strong motivation for the perpetrators to commit such acts and finally, the presence of corruption is reflected in its intensity and its gradual assumption of a social norm in Nigeria. Further contextual analysis of the findings on the understanding of corruption covering the aspects of the persistence of PSC found six themes to explain this. Political motivation, socio-cultural factors, need for survival, economic motivation, conducive environment and moral and ethical issues are the explanation found in the analysis of the findings to account for the persistence of corruption in Nigeria. Essentially, these findings offer a great contribution to the understanding of PSC in Nigeria, which can serve as the stepping stone in the efforts to stem the tide of corruption in the country.

In sum, the contextual analysis of the findings on the understanding of corruption on the social constructed meaning, perception and persistence addresses the research question and objective one of the study. On the social constructed meaning, the finding supports the popular view in the literature, relating corruption to the abuse of entrusted authority for personal gains. However, this study goes an extra length to see corruption reflecting the mere abuse of an entrusted authority irrespective of whether there is personal gain or not. Similarly, on the perception of corruption, there is much conformity with the views expressed in the literature. The views of corruption being a multifaceted and the complexity phenomenon are discernible in the corruption literature. What stands out unique in the findings of this study on the perception on corruption is the ever presence of corruption in Nigerian whereby it is beginning to

assume the status of a social norm in the society. This actually speaks volume of the social reality of the phenomenon which is often described in the literature as very secretive and clandestine. Further analysis on the persistence corruption has revealed a multiplicity of factors as providing such explanation. Although, all these factors found in this study have the support of the literature, their combination in the explanation of PSC in Nigeria is among the peculiarities of the current study.

The contextual analysis of the case study on the procedure of PSC investigation using forensic accounting techniques by EFCC answers the research question two and three. Ancillary findings indicate the nature of forensic accounting investigation by EFCC is both reactive and proactive. Further analysis of the findings reveals the reactive investigation as a straight forward and offers a support service to the criminal investigation. The proactive investigation on the other hand was presented as an experienced based, technology compliant, unrestrictive and an advanced investigation. The implication of this findings, is the contribution offered in the understanding that EFCC is more inclined into the reactive type of investigation than the proactive one. Obviously, for any improvement to take effect concentration should be targeted towards the proactive type of investigation.

On the types of techniques used in the investigation, the analysis found the techniques to be inclined to the types of the evidence being sought. The physical investigation, personal observation, testimonial investigation and the documentary investigation methods were the revelation from the findings on the techniques of the forensic accounting being used.

Findings from the procedure of the forensic accounting investigation reveal three phases in the investigation covering the pre-investigation, the investigation and the post- investigation phases. In the pre-investigation phase, the analysis of the findings indicates three stages of the initiation, preparatory and the preliminary stages. The investigation phase covers the commencement and the analysis of the evidence stages. The post-investigation phase on the analysis of the findings, portrays the analysis outcome, legal process and the court process stages. The investigation procedure sets the prosecution process.

Based on the contextual analysis of the findings, all the investigations of PSC by EFCC are carried out with the intention of prosecution in mind. As the investigation progresses, the procedure of prosecution is initiated. The analysis indicates the designation of the procedure of the prosecution into four phases covering initiation, preparatory, the prosecution and the aftermath of the prosecution.

The initiation is akin to the investigation follow up, while the preparation covers the legal processes in preparation for court action. In the prosecution phase, the actual prosecution at the competent court takes place. Finally, the aftermath of the prosecution relates to the outcome of the prosecution up to a point of escorting the convicted corrupt officers to prison.

Therefore, the findings from the case study relating to the procedures for the investigation and prosecution of PSC using forensic accounting techniques have identified the areas for the strengths and weaknesses of EFCC in the investigation of PSC. These areas identified in the findings have been highlighted under the sections on recommendations and contributions of this study as presented in sections 7.3 and

7.4 respectively. Similarly, these areas of the strengths and weaknesses found in the study are the bases for the suggestions for future study as presented in section 7.6.

In the final lap, the analysis reveals the findings for a recommended model of improving forensic accounting investigation of PSC in Nigeria. Taking cognizance of the understanding of the PSC in Nigeria and the procedures for the investigation and the prosecution, the model consolidates towards improving the practice of forensic accounting investigation by retracting back to the understanding of PSC to the point of preparing sound and virile forensic accounting investigators. Perusing through the findings, six aggregate dimensions constituted the working components of the model. At the outset of the model involving the public-sector service practice, components of commitment to national goals and instilling preventive measures in the system were identified. Through the middle at the governmental level, judicial reform and financial commitment were indicated. Moving to the actualization of the model to depict the forensic accounting investigation, the technological enhancement was captured. Finally, at the peak of the model is the making of the forensic accountants through their capacity building as investigators to effectively conduct the investigation. Thus, the findings from the proposed model have succinctly provided means for the investigation of PSC in Nigeria using forensic accounting techniques as captured in the analysis and consequently the discussion as presented above.

7.3 Recommendation

Based on the analyses of the findings of the study and the ensuing discussion thereof covered in chapters four, five and six respectively, the following recommendation are put forward.

Firstly, from the analysis and discussion of the findings on the understanding of PSC, which reveals the social constructed meaning, the perception and the persistence of PSC in Nigeria, involving all in the fight against corruption would work out toward mitigating the menace. This understanding is the starting point in any effort to mitigate the menace of PSC in Nigeria. Thus, every citizen should be made to feel that he/she is a stake holder in the fight against corruption through the awareness of the dangers of the critical level that it assumed as discussed in the findings. Furthermore, workable solutions should be tailored toward addressing wholly the causes of the persistence of PSC identified in Nigeria. Revisiting each of the elements of the six factors will bring about the change in the general perception on corruption and consequently its persistence.

Secondly, based on the analysis and discussion of the procedure of the forensic accounting investigation by EFCC as revealed in the study, more emphasis should be given to the proactive investigation than is now being accorded. The current trend in the investigation as discussed concentrates more on reactive type of investigation which approaches situations after the damage might have been committed. Furthermore, forensic accountants in EFCC should be made to take the centre stage in the investigation due to their knowledge and acquaintances with financial information. The reduction of the functions of the forensic accountants to the analysis of financial documents does not speak well of the multi-disciplinary coverage of the forensic accounting field. Similarly, the involvement of the forensic accountants in other aspects of the forensics would impact more on the effectiveness of the investigation. Separating the forensic accounting from the other forensics may hinder the performances of the forensic accounting investigation. The other aspects of the

investigation such as testimonial and personal observation methods should equally be handled by the forensic accountants within the commission instead of allowing it with the criminal investigators.

Thirdly, as revealed in the findings, for effective prosecution and the subsequent conviction of corrupt public servants, all forensic accounting investigation are to be conducted with prosecution in mind. In this regard, a technology and evidence based investigation is required to take charge of generating scientifically accurate evidence admissible in the court.

Lastly, the findings and the discussion that ensured thereof from recommended model proposed at end of the study has captured other recommendations in addition to those identified above, as itemized below:

- I. Commitment to national value
- II. Judicial reform
- III. Instilling corruption prevention measures in the Nigerian public sector service practice
- IV. Financial commitment
- V. Technological enhancement
- VI. Capacity building of the investigators

However, in all these strong government participation is needed to sustain the anti-corruption fight and the subsequent investigation.

7.4 Contribution

This study has offered contribution in the areas of practice, theory, literature, methodology and topical. The findings on the understanding of the PSC from the perspectives of the research participants who are experts in the fields of anti-corruption and investigation provides practical contribution to the understanding of the reality on ground. This understanding can further enhance policy formulation on the anti-corruption strides. Similarly, the analysis and discussion of the findings of both the procedures for the investigation and prosecution have unveiled the strengths and the weaknesses of EFCC in the investigation of PSC in Nigeria. Additionally, the findings from the recommended model proposed is meant to improve practice.

Secondly, the contribution of this study from the theoretical realm is the further consolidation of the theories explaining corruption to converge into describing the Nigerian PSC. The findings also confirmed the earlier theories. Similarly, other theories such as the agency, stewardship and legitimacy theories were invoked in the study to explain the behaviour of the public servant in relation to his public responsibilities (sections 2.2.2 and 2.5. of chapter 2). Essentially, the combination of theories from the behavioural sciences and the main stream accounting literature to explain the occurrences of corrupt practices is a great theoretical contribution of this study.

The contribution to the literature stems from the expectation that the study will be a source of rich reference material by extending the frontiers of the body of knowledge it covers. Researchers, academics and students will find the thesis useful in the subject areas it covers. The extension of the practice of forensic accounting investigation to a

public organization domain is rarely studied particularly in the developing nation. Hence, the study opens up this gap in the literature.

Methodologically, the contribution of the study could be seen in the paradigm shift from the dominance of the quantitative research methodologies in the field of forensic accounting. Studying the perspective from the naturalistic inquiry perspective of the qualitative research adopted in this research is a great contribution. Furthermore, the adaption of the Gioia method from the field of the organizational behaviour to accounting research in developing the recommended forensic accounting investigation model is another giant stride in this study. Thus, the multi-method approach invoked in this study contributes within the methodological realm (section 3.4.1 of chapter 3).

Topically, the contribution of this study can be seen in the subject areas it covers. The forensic accounting literature is over flogged with topics covering fraud detection and prevention. Hence, shifting base to cover the investigation aspect within the domains of a public sector practice is a topical contribution. Similarly, the corruption literature is dominated by cause and effect discussion. Therefore, moving away to general understanding offers another contribution in the coverage of the phenomenon.

7.5 Limitation

Despite the contributions in the various aspects indicated above, certain limitations are equally said to have featured. In the first instance, it was the initial intention of the study to understand the practice of the PSC from the corrupt elements themselves. However, this was proven impossible for the simple reason that corruption is a very secretive phenomenon. Moreover, even those that were publicly prosecuted and

convicted of corruption charges often deny the charges and refuse to speak on their involvement. Therefore, getting the nearest alternative to elicit valuable information and rich data, experts from the anti-corruption agencies who are noted to have been involved with the phenomenon were considered and this limitation was however mitigated.

The difficulty of accessing some vital documents which are considered sensitive was also initially a limitation but with the official approval of the interviews this was equally addressed. Furthermore, the granting of the permission for the interview at first came with a clause that no recording of the sessions would be allowed, but with the consistency and patience of a qualitative researcher after thoroughly explaining the intent of the study, this ban was lifted. There was also the issue of the timing of the interview sessions and having appointments with the officers. The initial budgeted time frame for the conduct of the interviews had to be extended from six to nine months due to the unforeseen circumstances bordering on the schedules of the interviewees. The researcher had recalled following one interview session for more than a period of four months before it was conducted. The bulky data emanated from the interview encounter was so enormous due to the information richness of the research participants. This has made it impossible to present the interview excerpts in the body of the thesis. However, a sample is presented in the appendix.

Finally, another great limitation concerns the generalization of the study. The case study covers only the operation of EFCC and its staff as the research participants. Therefore, the findings may not be applicable to other domains. However, some methodologists of case study are of the opinion that the findings of case study could

still extend to other domain when they generate concepts that are general and capable of being extended to other domains. In this regard the findings from this study may fit that purpose.

7.6 Future study

Consequent to findings of this study on the understanding of PSC in Nigeria and the model proposed, future study should be conducted using quantitative research to test the model developed in this study and the other explanations on the persistence of PSC in Nigeria. Similarly, a comparative case study may also be appropriate to compare the procedure of the investigation and prosecution among the various anti-corruption bodies in Nigeria. Furthermore, the scope of the study can be extended to incorporate other stakeholders such as the academics, accounting professionals and legal practitioners and other private investigators outside the anti-corruption bodies. Lastly, the study could be replicated within another context of different economic, political and cultural backgrounds to compare the findings.

7.7 Summary

Bringing the entire study into a single focus, this sections has linked the study from its conceptualization to its conclusion. The motivations and the problems have been stated to depict the peculiarity of the Nigerian situation relating to PSC that has for long affecting the country. The need to address the long standing problem led to the emergence of the anti-corruption bodies in the country and of particular relevance is the EFCC. Despite the advent of EFCC and other anti-corruption bodies in Nigeria, corruption continued unabated. Consequently, inadequate investigation and other litigations services were found to be the cause of the persistence of PSC. Forensic

accounting techniques of investigation was considered appropriate in this regard and accordingly, EFCC was recommended to adopt the techniques in its investigations. Finally, EFCC has adopted forensic accounting investigations techniques in the investigation of PSC and therefore, this study to understanding the procedures for the investigation and prosecution of PSC after which to propose a model for improvement. Prior to that, an understanding of the nature of PSC was sought as a preparatory to the insight on the procedures of the investigations and the prosecution of PSC.

Relevant literature have been review on corruption and particularly on the PSC depicting the Nigeria situation. Furthermore, theories were explored to explain the corrupt behaviour from the perspectives of both the corrupt public servants and the society at large. While the agency theory explains the PSC in line with the pursuit of selfish interest of the public servants which is divergent to the interest of the state, the stewardship theory expects the interest of the public servants to converge with that of the state. In this regard, the anti-corruption bodies are seen as the stewards of the states whose interests converge with that of the state in the fight against corruption in particular, the investigation and prosecution of PSC. Consequently, the legitimacy of their activities are being recognised by the larger society as explained by the legitimacy theory. In view of the forgoing, the findings and the discussions have been presented taking into consideration of the Nigerian situations, the extant literature on the subject area of the study and the theories highlighted. Finally, the conclusion drawn was based on the analyses of the findings and the subsequent discussions thereof.

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**APPENDIX A
LETTER OF REQUEST FOR ACCESS TO EFFC**

Accounting and Finance Department
Faculty of Management Science
Abubakar Tafawa Balewa University
Bauchi.
27th July, 2016

The Executive Chairman,
EFCC, Abuja

Sir,

2
Provide the Researcher's Information

REQUEST FOR PERMISSION OF ACCESS TO THE COMMISSION'S STAFF

I wish to humbly and respectfully write to seek for permission to conduct interview with some of the staff of the Commission as part of my PhD Requirement. I am a staff of Abubakar Tafawa Balewa University Bauchi and a PhD student at University Utara, Malaysia conducting a research on the topic: **FORENSIC ACCOUNTING INVESTIGATING TECHNIQUES AND THE PUBLIC SECTOR CORRUPTION IN NIGERIA.**

The information to be obtained from the Commission is strictly for academic purposes and the rule of confidentiality and anonymity will be observed accordingly.

As Legal/Ag/Head/FAFI Forensic/AFSE
public use
but
not
MSI

I hereby request the permission of the commission to conduct interview with the staff of the following units among others:



- i. Forensic accounting
- ii. Digital forensic investigation
- iii. prosecutors
- iv. others

27/7/16
45/20/16

Attached herewith are the copies of the introductory letter and other documents for your perusal and further necessary actions.

Thanks for your anticipated cooperation and assistance.

Yours Faithfully,

[Signature]

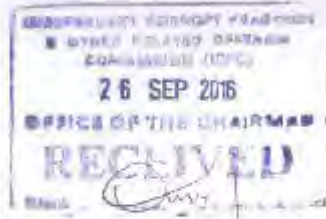
NAZIRU SULEIMAN 08066053880
Researcher 08124432651

20
27/7/16
Director of Operations
EFCC
01 AUG 2016
27/7/16
RECEIVED

OFFICE OF THE DEPUTY
DIRECTOR OF OPERATIONS
EFCC-ABUJA
RECEIVED
[Signature]
12/8/16

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MS

APPENDIX B
REQUEST FOR PERMISSION OF ACCESS TO ICPC



Dept. of Accounting and Finance Technology,
Faculty of Management Technology,
Abubakar Tafawa Balewa University, Bauchi.
26th September, 2016.

The Executive Chairman,
Independent Corrupt Practices & Other Related Offences
Commission (ICPC), Abuja.
Sir,

**REQUEST FOR PERMISSION OF ACCESS TO THE COMMISSION'S STAFF TO ADMINISTER
RESEARCH QUESTIONS**

I wish to humbly and respectfully write to seek for permission to conduct interview with some of the staff of the Commission as part of my PhD Accounting requirement. I am a staff of Abubakar Tafawa Balewa University, Bauchi and a PhD Accounting student at Universiti Utara, Malaysia conducting a research on the topic: **FORENSIC ACCOUNTING INVESTIGATING TECHNIQUES AND THE PUBLIC SECTOR CORRUPTION IN NIGERIA.**

The information to be obtained from the Commission is strictly for academic purposes and the rule for confidentiality and anonymity will be observed accordingly. Additionally, all ethical considerations regarding the conduct of an academic research are to be applied. Equally, the research is to give due consideration, in respect of the sensitivity and security nature of the operations of the Commission.

I hereby request the permission of the commission to administer a few questions to the staff of the following areas among others that are relevant to the research:

- i. Forensic accounting (accounting)
- ii. Digital forensic (forensic)
- iii. Investigation
- iv. Prosecution (Legal)
- v. Others

Attached here with are the copies of the introductory letter and other relevant documents for your perusal and further necessary action.

Grateful for your kind approval and consideration.

Yours faithfully,

A handwritten signature in black ink, appearing to read "Naziru Sulaiman".

Naziru Sulaiman

Researcher

08124432651, 08124432651

APPENDIX C
LETTER OF RECOMMENDATION FOR DATA COLLECTION



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARUL AMAN
MALAYSIA



Tel: (04) 920 7101/7103/7133
Faks (FAX): 04-926 7150
Laman Web (Web): www.ygaso.uum.edu.my

KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

UUM/OYAGSB/R-4/4/1
9 August 2016

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that **Naziru Suleiman (Matric No: 900232)** is a student of **Othman Yeop Abdullah Graduate School of Business, Universiti Utara Malaysia** pursuing his Doctor of Philosophy (PhD). He is conducting a research entitled "**Forensic Accounting Investigating Techniques and Public Sector Corruption in Nigeria**" under the supervision of **Dr. Zaheda bte Othman and Dr. Aidil bin Ahmi**.

In this regard, we hope that you could kindly provide assistance and cooperation for him to successfully complete the research. All the information gathered will be strictly used for academic purposes only.

Your cooperation and assistance is very much appreciated.

Thank you.

"KNOWLEDGE, VIRTUE, SERVICE"

Yours faithfully,


ROZITA BINTI RAMLI
Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

cc - Supervisor
Student's File (900232)

Universiti Pengurusan Terkemuka
The Premier Management University

APPENDIX D
SAMPLE OF INTERVIEW TRANSCRIPT

PARTICIPANT NUMBER 17
INTERVIEW

08/12/2016

INT: Good afternoon Madam

RES: Good afternoon, Sir.

INT: I think you must have read the introduction, so the research interview is strictly for academic purposes and all the rules of confidentiality and anonymity and what have you is going to be used strictly for academic purpose and nothing else.

RES: I understand.

INT: Okay

RES: Okay Sir, What are you doing sir?

INT: PhD accounting, in forensic accounting.

RES: Where:

INT: In Malaysia, but I'm a lecturer at ATBU, Bauchi.

RES: How long have you been in Malaysia?

INT: I think this is my second year.

RES: So how is Malaysia?

INT: It is little bit okay, is very okay. Madam can I know your name?

RES: Okay, my name is Mrs Mercy William, but basically, I have not changed my name yet. I don't know if I should use, this is my husband's name, but people know me as Mercy Titus, but this is my husband's name and I don't know which one you should take.

INT: Okay, which one is?

RES: Officially, I have not changed my name?

INT: Let's take the one you're using.

RES: That one I'm still using currently?

INT: Okay

RES: Okay, just cancel William, put Titus.

INT: Even though the name is just, may be for my own personal something.

RES: Okay, why?

INT: While reporting you know, you know even if you are quoting someone's statement, you make anonymous.

RES: Okay

INT: Yes

RES: Okay

INT: Then years of experience?

RES: Am! In forensic or with the commission?

INT: Yes, with the commission.

RES: Okay, with the commission, I think 10 years, yes.

INT: Okay

RES: Yes with the commission, I think 10 years, 2006 t0 2016.

INT: Then Madam Qualification?

RES: BSc. Computer Forensics

INT: Very relevant

RES: (Laughed)

INT: In Nigeria?

RES: No, in UK

INT: That's very good, any professional affiliation?

RES: Yeah, Yeah I have, I have as in professional certification, is that what you mean?

INT: Yes, yes

RES: I have network plus professional certification, network plus, security plus, certified Ethical Hacking, Certified Hacking Investigator and also have Access Data Certified Examiner.

INT: That's good, you know corruption particularly within the public sector in Nigeria is very much pronounced, what is your on PSC in Nigeria?

RES: PSC, I don't know, if I'm so mean, if I'm so rough, can we just put that is horrible is affecting every areas in our economy, you understand because, number one, I need to blame the government, I put the blame on the government. I don't know how you will write later, but I just want to be free to say it the way I will like.

INT: That's good, that's, that's why my research is interview is not questionnaire, is interview. We want learn from the perspective of insiders, how you perceive, from your own peculiar, how you understand, how you interpret your world, how you see it based on your understanding. So you are free to say everything. This is all what this research is all about.

RES: Okay, I see corruption in Nigeria as something that has rooted into our blood stream. Every Nigerian, you know, and then we are talking about public sector, the public holders, people that hold public offices become so corrupt and my first, am concern is about the government, because when you look at the salaries of those people and the cost of living and the cost of everything in Nigeria. You see that the salary is enough to maintain them and this pushes people to acquire more, and acquiring more and based on the fact that the, am, corruption in Nigeria has rooted into our blood stream. Let me be, put it that way everybody looks for little means to make money. When you are looking at the kick back, when you are looking at the bribery, like yesterday, my husband wanted to look at, wanted to, as in process his late mum's gratuity and they have to ask him and that he has to come and give them a little money before they can give him a written note and that's, that's bribery, that's corruption. This is his entitlement, this is his mum's entitlement. So this thing has gotten into the root of everything. Public servant are taken it upon themselves, they won't promote you on time, sometime you have to bribe for that in most of the organization. Most times, am, am, courses that are due for you is going to be based on man know man, and that is corruption. Nothing has been straight forward and... and, am, am, am, money laundry, laundered the money, looting, the first thing they will think about is myself, myself. They are not, they are not thinking, public holders are not thinking about how to put their best in their jobs, how to ensure, ensure that what they were assigned to do they have done accordingly and everything is being done, am, accordingly. But all what the public servants, public sector holders are looking at is me first. So I see it as a greed, greed really contributes to that. I see it that, people see it if I get into that particular position, if I can, can hold this particular office that is the way of getting wealth, as is so easy. So, I see it as something that is so quite terrible that need to be dealt with as soon as possible, because it really affects Nigeria.

INT: Okay, that's very good, you have indeed answered part of the next question that I want to ask.

RES: Are you serious! (Laughed).

INT: You know corruption has been on the increase and is being persistent year in year out.

RES: Honestly speaking.

INT: So, I wanted to..., what do you think is responsible for the persistence of corruption over the years? You see right from the first republic different governments in the country have been raising concerns about corruption.

RES: Yes, we..., and we don't have even, am, we don't see any positive change that it was like this before but thank God it is not like this and we have now seen a positive change and is still remained the same, let's put it that way. So I think for the second question saying what you think is responsible for it, I say number one greed, and number one is completely greed. We are not satisfied, we are not contented with what we have. Then my number two point is, oh! If I hold that position as I said before is a way of getting wealth as soon as possible like all these politician..... They go there just to get money because that is the easiest way of getting wealth very fast, you know. So I think those are the major, should I say major reasons why corruption is persistent in Nigeria just for me. I want you to have, I just want you to have it.

INT: So how do you see the role of your commission in fighting corruption?

RES: They are really trying on a very serious note and it has really helped a lot. it has brought in to some percentage of positive changes, you know. It has put that fear in the minds of everyone, you know. Unlike before where anybody can just do and walked away, you understand, you know that even if you report to police, even the police themselves will need part, but with ECC at least that fear is there, at least you will be locked up, you will be asked to refund the money, and you will be publicized. And all these things I think, am EFCC has really done a lot, they have done their best, their, their, possible best to see they, they, they against this particular aspect in Nigeria.

INT: Then as a forensic expert or analyst,

RES: (Interrupted) computer forensics

INT: Yes, computer forensics, and then, can you, before coming to your role as a computer forensics, would you describe the techniques used in investigating PSC in Nigeria?

RES: Is it in forensics or the general?

INT: No, generally, before coming to your area

RES: Okay, the techniques, although I'm not in operations, knowing what they are, I'm in computer, but I think, I think I can make a little input like the technique they are using is quite impressive because it is not like a police that they will harass you, they will invite you, you will be invited. When they receive a petition from a complainant you will be invited and they show you that respect. You will be

invited you need to come in and make it, give your own statement, talk about what has happened. That's the first, is going to be the complainant. The complainant will come and give a written statement narrating what has happened, and after, they now depending on the case, they could now if the look at the person and the person is the kind of person that can jump bail or when they invite the person, the person will disappear. So, if you are not that kind of a person, so you can come on your own and then give your own statement and if you have the money which they said you've stolen, you return and the will give what they call "bail bond". So, you can provide it, if you meet up with the bail condition you will be released and pending when the process will go, you will go to court and then you return.... If it is the kind of person that when they look at the person, the person they say if they invite the person, the person might disappear, so they can go to the person, look at where the person is living, try to trace the person and then go to the person and make arrest, you know. I think it has been a, is really fair enough unlike the police. So, I think they are really trying their very best and they are really, really trying using these techniques. And now what they called cyber security is on. Cyber-crime which they put in all these technologies to investigate especially the 419.

INT: Then the process of the investigation. How would you describe the procedure for the investigation?

RES: General investigation?

INT: Yes, as it affects the forensic aspect

RES: Okay, my line (laughed)

INT: Yes

RES: Okay, now we use forensics to investigate.

INT: To investigate? Yes.

RES: Okay, that's quite good, am! You can start with the document, document analysis, where they sign signature, finger print, you know, public servants, they do that a lot. So in document forensic examination or there about they bring in, the investigator will get this cheque or this signature. There is a particular case that happened in Akwa Ibom state, where someone claimed that some people used his signature to recover, to get some money during election, but the man said that it wasn't his signature, you understand. But when they brought it to forensic examination it was detected that it was his signature. The devices they used showed that it was his signature even the handwriting was the same, but previously, when this forensic wasn't there may be you would have just believed what the man said, is not my signature, someone signed it for me. After, they might have done their investigation, we now say okay forensic will be the final, make the final decision because they have accurate equipment. They will show beyond reasonable doubt that the signature was his own. So, in terms of the document analysis, that really helped in terms of investigation and when we are talking about the finger print aspect of it, no two people have the same finger prints. So, when they bring the suspect, every suspect here, the finger print of such a person will be taken and it will be kept. We have a data base where those, the name of every suspect that their finger print has been taken are being stored, and previously, that is in...., if that person indulge himself in such a criminal act or (spoke louder) being a public, am, office holder, may be if there should be a particular office. Again, that they may want to give that person, but before when these devices were not there nobody will be able to tract if this person has a bad record. When Baba Buhari came, he did send some list, some names from the federal civil service, as in, what do you call it? Federal secretariat, whatever to come and confirm if they have, EFCC has such records in our data base. Where the finger print, detail of every suspect are stored that's a finger print section of that (pause). So my colleagues will query it if they find a name, we write back and we have this, we have this and these are the signatures, and these are the finger prints. These are their many things so far in the investigation. So, when we are talking about (pause). We are also have a photography, where their picture are being taken and stored in the data base. That also helps a lot. Generally, what we call digital forensic which comprises mobile phones and computer is very significant because individual in Nigeria. Let me put this way, an average Nigerian has what we called digital devices either they could make phone calls, either they could send text messages, either they could browse and all these things we are doing have been kept tracts, the tracts of it, the trail on it are on these devices. Prior to these techniques, these scientific methods of investigation, when the person deletes the text or could only get what the person said to you verbally, whatever they have done electronically you cannot get.. But with introduction of computer forensics and mobile phone forensic which is under the umbrella of digital forensics, even what the person has deleted, the text messages, even when the person has completely permanently deleted the information from the system, the software we have will help to recover them all. Even when the data or the information was hidden, it was a hidden data, it was encrypted you know, they used a certain password to encrypt it such that if, except you are given a key you can't decrypt. We have the software that could be able to decrypt it and so, such that and you could be able to see the content. So, irrespective of how they do it as long as that they used digital storage devices, devices, those information could be recovered and it is really, really helping in today's investigation.

INT: What about if the devices have destroyed?

RES: Ah! Let me not talk about mobile, because I'm not in mobile. If the hard disk which is the permanent storage in the computer, in what aspect of damage are you talking about (pause), as in in breaking the hard disk?

INT: Yes

RES: If the hard disk has been broken, you understand, and the platter got broken, it might be difficult for us to create the original image of that. But, when, as long as the system, the hard disk is still spinning, that the sectors could be at least recovered where data are stored definitely we can still get the information stored.

INT: That's good, so how do you come into play in the investigation?

RES: Yeah, as you can see we remain in the lab. So, they, investigators, usually they will bring in (moved to pick in something), they will bring in a request letter (moved to search for the sample of the letter), like this one (showed the letter to the interviewer). They want us to analyse these two computers for them. So what they have to do is, they will go there to recover the device using search warrant, then they will write to us through a request letter, requesting us to analyse this device, but they will not bring this device directly to us. There is something we call chain of custody. It shows the movement of the device. So those device will be kept with exhibit keeper and signed where and when it was recovered. So the only thing they will bring to us is this request letter and some other forms stating exactly what they want us to do. So I will now, I will later go to the exhibit keeper, sign for this device when I'm ready to work on it. Because, one thing we avoid, one of the ethics of computer forensics is, is that you don't as an expert, you have to, you don't have to alter the information contained on the evidence drive. The way you make the evidence drive, that's is what you will work on. You don't have to even on it, because once you on it, the script running can alter a lot of things, the lock will be changed, so many things will be changed. So the way it is we just go, we cover, bring it, create the duplicate copy. You don't have to work on the original copy, you work on the duplicate copy and return it to the exhibit keeper and then you work based on the instruction you're given. They have to be specific what they are looking for, you only recover those information that are related to the case under investigation. Every other information, you don't as long as it is not contained in the case you are working on. You don't have because the owner of the device has his own privacy. So you are only given the investigator what is related to the case which they have stated here (showed the copy of the request letter working on to the interviewer, again). What they want, so we work based on request, you must have request before we work on it.

INT: Is it from all the units of the commission that you receive the request or from a particular unit?

RES: No, everywhere as in all the units, we work for both EFCC, Police, almost all the agencies, ICPC as long as (pause)

INT: That's from within and outside?

RES: From within EFCC and outside EFCC, other agencies as well, I work for police, from army, from ICPC. I think DMI also I work for them, but then we conduct forensic analysis.

INT: What next after the analysis?

RES: Yeah, after the analysis, examination analysis, I will write what we call expert witness report, stating your findings, the methodology and the evidence you recovered and then you send it back. You give it to the investigator, so if the need arises, if they look for you in the court you can then go to the court to testify and give an expert opinion on the case you worked on.

INT: That's very good, this is on the investigation?

RES: Yeah, our own is basically is just scientific way of investigation. When they do their own, am, minor or let just say, should I say analogue or whatever they may now bring it to us, so we do the scientific?

INT: To strengthen the evidence?

RES: Yeah, sure, yes to have additional evidence.

INT: Then what about your role in prosecution of the corrupt public officers, because after the investigation, there is the prosecution?

RES: The prosecution is what I'm now saying, what I'm now saying when you give out the report to the investigator, I will just wait if the need arise, if they look for me in the court. If eventually, the case goes to court but every cases we are handling you will always have it at the back of your mind that it might end up in the court. So we have to work based on standard, you know. So, if the need arise you can come because we can't go and tell that we want to come to court. So if they want us to come and testify, what, how we arrive to the conclusion they will now write to us that that they are inviting us to court. So when we get to the court we now talk to, about as we give our expert opinion in court of law.

INT: So, how do you find the court proceedings?

RES: Is okay, I think I have read this like three times, any, is okay to me.

INT: Is it challenging?

RES: is a bit challenging in the sense that our lawyers are not that knowledgeable in forensic. So they will just ask questions sometimes outside. They just want to piece up, so let me just say so. They cannot ask you questions based on this, they are just asking questions outside what you did not even study just to make you angry or something (pause). I believe now even our lawyers need to know this particular aspect of investigation is around, so they start working toward (pause).

INT: So how effective is the evidence in the prosecution?

RES: So helpful, so helpful. As I said there are some information that must have been deleted from the system, there are some information that even active on the system but if you are a trained forensic expert or if you are not someone who is conversant with computing or you might not have access to it because you can't just go to someone's system and start opening folder, eject first desk top, eject first most especially these files. So with the use of this forensic tools it makes quite easier. It makes these files to be recovered and most times you might even come across information that the investigator were not aware of but that would help in their interrogation and interview. You can recover information that will help them acquire more from the suspect which ordinarily they wouldn't have known. So it has really been helpful in terms of investigation.

INT: What are some of these tools?

RES: I can only talk about the computer because I'm in the computer

INT: Okay

RES: We use Access Data Forensic Toolkit (FTK), we're using 12.0 at the moment for processing and examination. We also have the examination of evidence, then number 2, we have, please, let me, that just (pause, looked for a file to search for the name). Access Data Forensic, okay, no, Forensic TD2 Duplicator, that one is for making duplicate copy of the hard disk from the original device.

INT: So that you don't tamper with it?

RES: Sure, we have to create a duplicate copy

INT: So when you create the duplicate copy does it come with all the features of the original copy?

RES: Sure, all the zeros and one on that system. This is how the device looked like (went to pick and thereafter presented the device to the interviewer for viewing). This is the device, you see here you have your source, you have your destination. So you have these two points here, and you have these two points here. So you have this particular cable here so when you connect it, you connect the source. This is the suspect's device, here that is the original device that is what we called the source and you connect the destination. We have some destination drives here as in that, these are the drives we store. The duplicate copy you connect here, you power it, and you do the setting. This device is capable of picking everyone at zeros contained at this drive into this drive. So after the creation you are going to remove this particular hard disk, connect it back to the system and work on this one alone. So, when we get this one we insert it on this device, this machine and we have the asset data forensic toolkit. Then a software I mentioned on that machine so that it will help us to view the contents of that hard disk I'm working on this system like this (demonstrated the procedure).

INT: That is very interesting?

RES: Sure?

INT: Were you ever asked to bring these equipment to the court, you know some lawyers can ask for that?

RES: Ah! The first case I wanted to testify, though the case has been adjourned. I wanted to show you something (paused and went for search for a while). I did one (pause), I did a kind of, this is a power point presentation.

INT: Okay

RES: (Paused and still in search of the document intended to show to the interviewer), but I did a power point presentation so that the court will really understand. What I am talking about, yeah, so when I am creating the image within the commission I took a photograph of it. And when inserted on this device and I opened it from the system, I took photograph of it. So at the end of the whole thing, since I can't carry all these things down there so I prepared a kind of a power point presentation to explain. But unfortunately, the case was adjourned I could not do it and they say the case is coming up on the 13th of this month, but I don't think I will be able to make it. I am feeling a bit tired these days as I'm always due (Perhaps, due to her pregnancy, and few days later, the interviewer learnt from her colleagues that she has given birth).

INT: Will it possible for me to attend so as to observe the procedure?

RES: That's if I am going (laughed), that is why I said I am not sure if I will be able to, if it will be possible because of my (pause).

INT: I was thinking if you cannot make it you will send someone on your behalf?

RES: I worked on it. I worked on it and I will be the one, I who can testify and my name is on the report.

INT: Then lastly, I just like at the end of the research, I want to propose a kind of forensic investigation for producing evidence that will be peculiar to Nigeria.

RES: I don't understand

INT: Is just like I want to make a proposal on how investigation based on forensic analysis that will be unique to Nigeria in accordance with the opinion of experts like you people. So what do you think that can be done to improve the investigation of PSC using forensic techniques in Nigeria? You know, Nigeria some people used to say Nigerians, we are very peculiar, and we are unique. Nigerians are intelligent, they are this and that, if we want to improve the investigation.

RES: Number one, that I could talk about is, there should be a specific budget for training the staff because technology is rapidly growing and to be very honest to you we are quite backward, as I am talking to you now the bad guys out there, all the information, these things that I am talking to you now. I always talked about the hard disk, hard disk, hard disk, but do you know that there is something called cloud application, okay, and that most people information is stored in the cloud. They are not being stored on the hard disk. And they have a particular software that wipe away all the information from the hard disk. So even when you flog it you cannot get anything, but they know they have, they have information anywhere, which they can access at any point in time. That is a quite challenge to us and the government should be ready to train us to be ahead of these bad guys. That is one we need, we need to get this training and that..... For the mobile phones, we are not required we arrest these persons and then seize the mobile phones from them, it is to, for me I feel so embarrassed to go and ask the suspect what is your password you understand. We should have this knowledge of being able to crack the password so that when we get it, you will be surprised that how did you get my password. How did they get access to my password? To my device, so the training should be there.

Number two is getting us the necessary tools, necessary applications like as I am talking Google in 2014, Google came up with a particular system, computer system that does not have hard disk at all, does not, and you only work when you have internet connectivity. So as you are working you are storing at a particular space that Google kept for you. So if we come across that kind of system that means you don't get any information, you're completely losing, so there should be training, they should be attending training, conference, and they should be attending workshops. So you associate not within Nigeria, we go to people that have years of experience that they can share experience with us and any challenge you are having here you can also share it with them and they will advise you. That one too should be in place that will help us to do all these kinds of jobs. What kind of tools can we use to access or how can we access those information in the cloud. How do we go about it? If someone completely encrypt his hard disk, how do you break it? What particular software do we use to break it? They should make all, all these things available.

Number three, the one we are facing seriously in this particular department that I am is power failure in Nigeria. It has been a very big challenge to us, power failure, because these things need 24 hours light. It needs 24 hours, so we need to have 24 hours permanent light while we're, we're doing forensic examination, so I think those are the basic challenges or improvements that should be done. Things that need to put in place. The necessary application, the necessary staff training, necessary tools that need to be used, training and the power failure.

INT: Anything more?

RES: Laughed

INT: Considering our nature in Nigeria

RES: People should be ready to read, ready to improve themselves, ready to study as in the determination, the zeal. It doesn't require lazy person. So, as I said bad guys are always ahead of us, so you also have to know that you need to be ahead of them by going down to study to know all these things and be able, to be ahead of them. I think, these are the four things I can give (laughed).

INT: That's very good, it is very interesting. You have said so many things

RES: Really? (Laughed, laughed and laughed).

INT: Will it be possible for me, may be to lay my hands on some documents that are not sensitive that indicate the forensic, the contribution of the forensic unit in the investigation or prosecution of corrupt officers?

RES: Yeah, I won't show you my report (laughed), I won't show you my report. What I was trying to tell you before is, you see like this request to me, we ensure, I talked about the computer they tell us the make of the computer as at now, and they told us that it is HP and the serial number of that computer. Talking about the case like this, it is expedient to have serial number and you have also indicate who the owner is. We want all these details so that when we present it, I say we are trying to close all the loopholes, then who is the owner, you state who owns it and not just for you to tell us this computer, you have remove the hard disk and tell us the makeup of the hard disk, which is colour and what is the serial number of this. Because my, when I work on this device usually at the end of the process, will

generate a log file. So it will be the name of the hard disk and the serial number and so it has to correspond with what you are giving to me here so that when I present to the court, there will be no point for argument everything will go together. And outside that in computer system there is so many information that is being stored. Initially, when they send a request letter they will tell us, we need everything. They will tell us we need everything. So now we want them to streamline, first to what the case is all about. Tell us exactly what you want. So we come up with this particular form (showed a copy of the form to the interviewer). Okay, before I talk about that, if you can see, we have ownership attestation form where the suspect, the owner himself will write, so he has put his name, he has to put the devices that they recovered from himself too. This is his own handwriting, this is his signature and he has signed it. So this is the work of the whole system. So before bringing all this request letter you have to attach all these other forms. This is what is called chain of custody form, which states the movement of the device. Then it has been registered with the exhibit keeper, the offence, it states the offence, who submitted to us, then complainant. You put the name of the complainant, who is the suspect, you the name of the suspect. When was it being seized on this day and believe by the time they seized they must have signed it. The owner must, so the date has to rhyme with this. So you actually brought to us on this date which is 8th of December, 2016. So what happened between this date and this date I don't know, is not, I don't know' I have no idea because it wasn't with me. It was with you people, do you understand. Where was it being since, Abuja and then you describe the device? After the, the second page now where they have taken it to the exhibit keeper, you write the date that you took it to the exhibit keeper, who sent to the exhibit keeper, that's the investigator's name. Exhibit keeper receives it where did he take it next, exhibit room Abuja. So now when I want to go and receive it for examination I will go there. Number two am I going there tomorrow 9th of December, 2016, my name will, release by the exhibit keeper, the will give it to me in their office. So, when I finished with the duplication that you are seeing, creating the image because I need to work on the duplicate copy. I will fix the original drive back to the device, take it back to the exhibit keeper because I have nothing to do with it again. So at the time I will say number three, the date, my name, because being released by me received by the exhibit keeper. So you will be able to see how the device was moved (showed files and forms to the interviewer). You see it was recovered from the owner on the 28, it was sent to the exhibit keeper on the 7th, it was received, it was sent to forensic examination I went there may be 9th and finished creating the image, may be say 10th. You will be able to see the movement of the device. So this one talked about request analysis form, this actually talked about, states actually what exactly do you want us to do. You now tell us that he is looking for a folder that has to do with the gob document. So I am going to work only on this, look for only this and the information in this particular file. Every other ones are immaterial for me, because for adventure they have nothing to do with the case. Ad also, the timeline is also very important, if you tell me you need..... So should I start looking from the inception of the computer, so you need to tell me, you should know the time line of the event, when the crime was committed between which periods to which period? Because this information are huge, you can't just tell me that I need every information related to EFCC. Ah! That means is going to be voluminous.

INT: May be the computer may be there for up to 10 years

RES: Up to 10 years, there should be a timeline when this crime was committed. So now this is the second time they brought and now explained to them and they went back and they now said information from 1st June, 2011 to date. There is now a timeline and I am going to limit myself based on this timeline. So it makes the job quite easy. So basically, all these information is to be added before you brought your request letter. So I am going to work based on this. After doing the entire job, doing my findings and everything analysis, I will generate, I will write, sit down and write my expert report stating all the findings, methodologies, all the tools I used.

INT: Thank you very much

RES: No worry sir

INT: May be this report, can you, can I have access to the past closed cases or?

RES: Ah! Ah! (Laughed), let me just (paused)

INT: Because sometime you need to support your research, if you do interview. That's way I said I am going for observation. You in qualitative research you have interview, you have document and you have observation.

RES: I will not give you.

INT: Okay, okay.

RES: Now, I won't give you

INT: That's why I said closed cases, past cases

RES: Even with that, even with that, yeah.

INT: Okay

RES: And basically, as I said you know I went to school, I just came back in 2014. So all the cases are still waiting for the investigators to come.

INT: No problem I will try and get the documents that are opened to the public, like the annual report, the zero tolerance. May be I will try and lay my hands on these documents.

RES: Yes, please

INT: Thank you very much

RES: But, I think that chain of custody is quite important as well, you can check online you see chain of custody form.

INT: Okay, do they have any other form available online? That's why I said in sensitive documents.

RES: The chain of custody form

INT: If I can have the forms only without the contents

RES: That, it is Buhari that will give you. He is the head, please just ask, and talk to him.

INT: Okay I will ask, okay

RES: Then the ownership attestation form that shows that the person will sign that this device actually belongs to me.

INT: Even without any content, just the blank form

RES: We do have but you know, I cannot give you because he is the head but the chain of custody form is very important.



**APPENDIX E
CODING PROCESS**

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| <p>PARTICIPANT 2</p> <p>INT: Good afternoon sir.</p> <p>RES: Good afternoon, how are you?</p> <p>INT: I'm fine sir, as earlier stated I am a PhD student conducting research on PSC and Forensic Accounting Investigating Techniques in Nigeria. So the interview is strictly for academic purposes and nothing else.</p> <p>RES: Okay no problem, you're welcome</p> <p>INT: Can I know your name sir?</p> <p>RES: Okay, I am Detective Bolanle (Pseudonym)</p> <p>INT: Your years of experience, sir?</p> <p>RES: Let me say 10 years, precisely 10 years</p> <p>INT: Your qualification sir?</p> <p>RES: I have BSc in Maths and Statistics and also an MSc in Information Technology</p> <p>INT: Your position or rank sir?</p> <p>RES: I am principal superintendent of investigation</p> <p>INT: Any professional affiliation?</p> <p>RES: Yeah, I am a member of computer society in Nigeria.</p> <p>INT: Can we begin by having your views on PSC in Nigeria?</p> <p>RES: (Long pause), it is very glaring, it is rampant found in almost all public establishments including the private as well. Am, corruption has to do with the management of public funds in Nigeria. People particularly, the public office holders do betray their trusts and engage in all forms of nefarious acts, accruing the benefits to themselves at the expense of the state who employs them. This is rather annoying and pathetic, public servants, no longer have regard for public institutions in the country. These institutions are treated as no man's comfort zone for looting and all forms embezzlements. Again, the national resources are being plundered in an unmerciful way.</p> <p>INT: What do you think is responsible for the persistence of PSC in Nigeria?</p> <p>RES: Corruption in Nigeria is not the way people think. It is beyond the imagination of everyone and has reached an alarming stage, very alarming indeed. There are people in politics who feed in corruption and survive on corruption. In fact corruption is the prime pusher or rather mover people to go politics in Nigeria. Example is, politicians often overload themselves with fake promises while campaigning for various political offices and no one dares to petition them on all these often fake and unfulfilled promises. The way corruption is in the past perceived as evil is reducing every day. Such that people are beginning to see it as a normal behaviour.</p> <p>INT: Then what do you think are the causes?</p> <p>RES: Yeah, the courses can be attributable to a number of indices. Ah, to me I see Nigeria in the first instance as generally egalitarian in nature [inaudible], whereby looking at how people in authority squander the public treasury without proper accountability. Now as a free society, everyone thinks of doing the same thing. It has become an issue that the quest is for everyone now get his share in the system and therefore not to be left out (laughed). We also have pressure coming from all angles. The pressure for oneself living above his means or the inadequacy of the</p> | <p>Corruption is visible</p> <p>Corruption is rampant</p> <p>Betrayal of trust</p> <p>Benefiting oneself</p> <p>Disregard of public sector</p> <p>Plundering of national resources</p> <p>Corruption beyond people's thinking</p> <p>Alarming Politicians surviving on corruption</p> <p>Reason why people join politic</p> <p>Gaining societal approval</p> <p>Absence of accountability</p> <p>System failure</p> <p>Pressure</p> <p>Pressure</p> <p>Low salary</p> |
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| <p>income being received as salaries and wages. Also, pressures emanating from the family members, from the society and other friends or colleagues. The society itself is in a way encouraging corruption through certain activities. A situation where known corrupt rich individuals in the society are being revered, they are being celebrated as having been made it in life, having achieved greatness and prosperity, just because they amassed illegal, ill-gotten wealth. While the decent, honest public servant who served all his life with humility, dedication and survived through his legal means is not considered and is often looked down upon and mocked at. This ugly trend often pushes the public servants into corrupt practices. This is the reason why our politicians are seriously corrupt, because the society doesn't frown at corruption. All what people are after is someone that can just be distributing money without bothering on how such persons acquire such money.</p> <p>INT: How would you describe the procedure for the investigation?</p> <p>RES: normally, we start our investigation when a case is reported to the commission. The source of the case can be from a known individual or anonymous person. So when the petition is received is normally assigned to an authorized officer within the commission who will go on with the investigation. Mostly, the investigation is a proactive one, as we don't just have to go and start the investigation on our own except in few cases. So we do respond to others request either known or unknown individuals. On receive of the petition, we do what we called corruption risk assessment in order to determine the true nature of the problem and the authenticity of the petition so as avoid inflicting injuries on innocent person. We may also invite the petitioner if known, and other relevant persons for interviewing so that other important relating to the case could be revealed. 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. After the investigation has been concluded we send the case to legal and prosecution unit to review the evidence gathered and for possible prosecution.</p> <p>INT: What role forensic plays in the investigation?</p> <p>RES: The forensic is very key because it produces evidence that is superb and accurate. It brings the technology aspect into the investigation. 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. Similarly, there is the computer and mobile phone forensics which extract information from the devices relating to the corrupt officers. These devices are normally accustomed to the forensic unit with forms such as the chain of custody form. These forms are duly filled and analysis is carried out on the devises based on the request from the investigation and the relevant and related evidence generated thereof. In rear case, the forensic analysts follow the investigators to the field but remain on the desk educating the investigators on how to retrieve the gadgets. There has to be proper labelling of all recovered devices before being deposited to the exhibit keeper.</p> <p>INT: How effective is the forensic accounting procedure for the investigation of PSC?</p> | <p>Family pressure Societal acceptance Societal acceptance Absence of moral values Receiving petition Known petition Anonymous petition Petition referred Proactive investigation Corruption risk assessment Invitation of petitioner Invitation of witnesses Investigation proper Invitation of suspect Transferring case to legal unit Review of evidence Forensic is key Forensic evidence is accurate Tracking down corruption Analysis of recovered devices Devices accompanied by forms Forensic analyst seldom go field Forensic evidence generation</p> |
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| <p>RES: The forensic area is an evolving field and a lot of cases have been proven beyond reasonable doubt when initially is in doubt. An example, there was a case of Shaba Lafiagi, the former NDLEA boss. A drug suspect was arrested, who then tried to bribe the NDLEA boss. So the amount offered were taking along the drug caught with as exhibit the exhibit keeper. Unknowingly, to the NDLEA boss his PA tampered with some of the proceeds of corruption to the tune of 116,000 naira. Petition was raised to that effect and the process of investigation through the forensic technique, the true identity of the PA was revealed. So this is the power of the forensic in the investigation.</p> | <p>Devices are labelled</p> |
| <p>INT: What about the procedure for the prosecution using the forensic accounting aspect?</p> | <p>Forensic is evolving</p> |
| <p>RES: Investigation and prosecution are tied together. A thorough investigation makes prosecution easier because one must have accumulated the relevant and accurate evidence during the investigation stage. Forensic evidence ensures due diligence in the prosecution stage. It ensures charges are not amended and that they are adequate for the prosecution of the corrupt person. It therefore provides a kind of supportive and overwhelming evidence on reasonable ground during the prosecution. Forensic accounting analysis is doing well in the prosecution as it is new in the commission and Nigeria. Even though not having enough equipment and other software to effectively do the job, but appreciable level has been reached. After their analysis, forensic analysts testify as expert witness in the court. Normally, the analyst that is the one that carries the analysis goes to court to testify. He states the tools used and the software that led to the generation of the evidence while at the witness box. The court then determines the admissibility or otherwise of the evidence based on the evidence Act 2011. If there is objection, the defense lawyer argues. If they are in doubt of the forensic evidence, they bring in their experts. They can also carry out their independent investigation. But in most cases the result is yes and in conformity with the earlier result.</p> | <p>Forensic analysis is accurate</p> <p>Receiving petition</p> <p>Forensic investigation is accurate</p> <p>Investigation leads to prosecution</p> <p>Evidence gathering</p> <p>Charges instituted</p> <p>Forensic accounting is key</p> <p>Testifying as expert witness</p> <p>Explanation of the evidence</p> <p>Admissibility of evidence or not</p> |
| <p>INT: How do you find the experience?</p> | <p>Forensic evidence is accurate</p> |
| <p>RES: It is quite interesting and also challenging. Cases are often adjourned and you review case always. Make the facts ever ready.</p> | <p>Quite interesting experience</p> |
| <p>INT: How would propose PSC investigation in Nigeria using forensic accounting techniques looking at the way we do things is special?</p> | <p>Adequate preparation</p> |
| <p>RES: One, we need technology. We must be far ahead of the criminals. Then giving an amnesty to the criminals. Training the culprits to tap from their criminal intelligence by turning it into something useful to themselves and to the society. Then, there should be more funding, buying more gadgets and equipment. Updating software, because you cannot use public domain software and web licensed software. Updating the software is a basic requirement.</p> | <p>Technology</p> <p>Being ahead of criminals</p> <p>Rehabilitation of criminals</p> <p>Funding</p> <p>Equipment</p> <p>Software</p> |

APPENDIX F
SAMPLE OF THEMATIC ANALYSIS

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| Participant 4 | View on PSC in Nigeria | Much of the corruption in Nigeria is taking place in monetary terms and has persisted beyond the monetary aspects..... | Much monetary corruption Non- monetary corruption exist | Intensity of corruption in Nigeria Complexity | General awareness of its existence Multifaceted Phenomenon |
| | Types of Corruption cases Investigated by EFCC |has persisted beyond the monetary aspects in terms of favouritism in a system. | Favouritism | Conflict of interest | PSC |
| | Effects of PSC in Nigeria | Financial corruption has led to low production, self-aggrandizement, financial embezzlement, lack of proper system, honesty and equality. | Low production Self-aggrandize Fin-embezzle. Improper system Dishonesty Inequality | Low E. growth Unpatriotic Low E. growth Social unrest Moral issues Social unrest | Underdevelopment National values Underdevelopment Political Instability National values Political instability |
| | Procedure for investigation of PSC using FA evidence | First petition is received from known or anonymous individuals as well as corporate bodies. Then the petition is forwarded to the executive chairman. The executive chairman goes through the petition to verify whether issues are genuine and constitutionally within the purvey and law of the EFCC. 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. As for the forensic unit, issues arise needing the attention of the unit as in the case of forgery, counterfeiting or communication for example involving phone, computer or the system | Receiving of Petition EC handling of Petition Review of petition Forwarding of Petition Commencement Forensic analysis | Petition phase Preliminary stage Preliminary stage Preliminary stage Commencement Forensic analysis | 'Initiation Preparatory Preparatory Preparatory Commencement Investigation process |

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| | The role of FA Evidence in the evidence | <p>Forensic investigation provides scientific support in terms of the evidence to be obtained e.g. procurement evidence Forensic generates evidence physically as well as electronic evidence The forensic provides evidence using scientific method coming up to corroborate with the evidence of the case</p> <p>It also functions in the preservation of the crime scene through photography. Thus, the computer forensic is accompanying the investigation to the crime scene. Also there is the training of the investigators on how to collect evidence and produce report.</p> | <p>Scientific support</p> <p>Generation of evidence Generation of Evidence</p> <p>Crime scene Preservation Accompanying investigator Training of investigators</p> | <p>Purposeful evidence</p> <p>Purposeful Evidence Purposeful Evidence</p> <p>Retrieving of Evidence Retrieving of Evidence Retrieving of Evidence</p> | <p>Court suitability</p> <p>Suitable for Court Suitable for Court</p> <p>Suitable for Court Suitable for Court Suitable for Court</p> |
| | Types of evidence being collected | <p>The evidence being collected involves, physical evidence, documentary evidence, digital electronic evidence and third-party evidence The integrity of all the evidences must be established</p> | <p>Physical evidence Documentary evidence Digital electronic evidence Third party evidence</p> | <p>Physical Evidence Documentary Evidence FA expert Evidence Testimonial evidence</p> | <p>FA investigation Methods FA investigation Methods FA investigation Methods FA investigation methods</p> |
| | Prosecution of PSC using FA Techniques | <p>Coming to the court to give evidence as witness based on the analysis carried out assisting the court in decision making to produce unbiased judgement. Also to testify as expert witness in the court</p> | <p>Giving evidence Generation of evidence Expert witness</p> | <p>Court proceeding Investigation Follow up Court proceeding</p> | <p>Prosecution Initiation prosecution</p> |
| | Model for PSC Investigation Using FA Techniques | <p>Restructuring the methodology on ground to accommodate the importance of the role of science in investigation. Commencing the investigation from the crime scene. Moving away from the confession type of investigation to establishment of facts and evidence. Gathering intelligences</p> | <p>Restructuring the methodology Crime scene investigation</p> | <p>FA based Investigation FA based Investigation FA based</p> | <p>Technological Enhancement Technological Enhancement Technological</p> |

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| | | <p>Time and financial resources needed and strategizing to get the culprit.</p> <p>Making forensic investigation analysis forming part of the investigation from the beginning.</p> <p>Proper recording of information, places, humans and other biometrics. Establishing data base for all the citizens capturing the finger prints and other vital information on citizens. Proper record to be established. Proper monitoring of the borders.</p> <p>Using other government agencies such as the road safety.....</p> <p>Also the use of CCTV is to be encouraged for reducing corruption and other criminal activities. Lastly criminal profiling will also assist in proper investigation</p> <p>Other requirements include:</p> <ul style="list-style-type: none"> ➤ Doing a lot to improve the system. ➤ Collaboration with other agencies ➤ Law of equality for all the citizens ➤ Prescribed punishment for every crime; some people feel that they cannot be brought under justice ➤ Those in charge with the investigation of financial crime should be adequately taken care of so as not to be enticed with bribe. ➤ Adequate funding: often investigators have officials poorly remunerated, vehicles without fuel or even broken down vehicles. ➤ Training and retraining on the new trend in crime and to adopt changing technique for the investigation. ➤ Inter-agency relationship. | <p>Evidence based investigation</p> <p>Intelligence gathering</p> <p>Time utilization</p> <p>Funding</p> <p>Incorporating forensic in the investigation</p> <p>Data base establishment</p> <p>Proper monitoring of borders</p> <p>Inter-agency cooperation</p> <p>Surveillance</p> <p>Criminal profiling</p> <p>System improvement</p> <p>Inter-agency collaboration</p> <p>Strengthening the law</p> <p>Adequate punishment</p> <p>Good remuneration for investigators</p> <p>Funding</p> <p>Training</p> <p>Retraining</p> | <p>Investigation Knowledge base</p> <p>knowledge base</p> <p>funding</p> <p>FA based Investigation</p> <p>Data base Establishment</p> <p>National goals</p> <p>Cooperation</p> <p>FA based investigation</p> <p>Data base Establishment</p> <p>Social orientation</p> <p>Inter-agency Cooperation</p> <p>Strengthening the law</p> <p>Strengthening the law</p> <p>Funding</p> <p>Funding</p> <p>Cont. dev.</p> <p>Cont. dev</p> | <p>enhancement</p> <p>Capacity Building</p> <p>Cap. Build</p> <p>Fin. Commt.</p> <p>Technological Enhancement</p> <p>Technological Enhancement</p> <p>National goals</p> <p>National goal</p> <p>Technological Enhancement</p> <p>Technological Enhancement</p> <p>National goal</p> <p>National goal</p> <p>Sound judicial System</p> <p>Sound judicial System</p> <p>Financial Commitment</p> <p>Financial Commitment</p> <p>Cap. Build</p> <p>Cap. Build</p> |
|--|--|--|--|--|---|

| | | | Inter-agency cooperation | Inter-agency cooperation | National goal |
|---------------|-------------------------------|--|--|--|--|
| | Persistence of PSC in Nigeria | <p>Corruption persists in Nigeria due to a number of reasons including but not limited to:</p> <ul style="list-style-type: none"> ✓ Moral aspects: lack of sincerity in governance, pressure providing everything for yourself and others. ✓ The defect in the system: no proper preventive measure in the system exposing those corrupt public officers. ✓ Lack of responsible governance. ✓ In effective prosecution/ judiciary: normally corruption take years before judgement is delivered. ✓ Punishment not enough to deter the committing of corruption. The law of forfeiture of assets/properties pending the investigation to be established. | <p>Moral issue Pressure</p> <p>System defect</p> <p>Bad governance</p> <p>Judiciary</p> <p>Punishment not enough</p> <p>Insufficient law</p> | <p>Erosion of moral values Pressure</p> <p>Opportunity</p> <p>Unpatriotic politics Ineffectiveness of the judiciary</p> <p>benefit outweigh cost</p> <p>Ineffectiveness of the judiciary</p> | <p>Moral and Ethical issues Survival</p> <p>Conducive Environment Political cause</p> <p>Conducive Environment</p> <p>Conducive Environment</p> <p>Conducive Environment</p> |
| Participant 5 | View on PSC in Nigeria | As a matter of common knowledge PSC is prevalent, a common in Nigeria the issue of PSC has predominated the public service sector of the three tiers of government in Nigeria | PSC is prevalent Corruption dominate the public service | Intensity of Corruption Intensity of Corruption | Existence Existence |
| | Persistence of corruption | <p>Most of those involved in corruption are just opportune, it's just a question of opportunity. Normally, those in strategic government position that enables them to put into their personal pockets what belongs to the government</p> <p>Also, civil servants are poorly remunerated and this lead to utilizing the opportunity to commit corruption</p> | <p>Opportunity</p> <p>Opportunity</p> <p>Poor remuneration</p> | <p>Opportunity</p> <p>Opportunity</p> <p>Pressure</p> | <p>Conducive Environment Conducive Environment</p> <p>Need for Survival</p> |

| | | | Opportunity | Opportunity | Environment |
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| | Role of FA Evidence in the Investigation PSC | Forensic accounting is quite helpful in the investigation of financial fraud. Expert in forensic accounting work to uncover all forms of financial crimes including corruption. It effectively function by looking at the trail of moving the corrupt or stolen fund to establish sufficient evidence for the successful investigation of the PSC. This procedure has been very effective in tracking down PSC and corrupt public servants. Through this means, other nominees, cronies and proxies of the corrupt public servant are often identified and their involvement in PSC revealed | Forensic accounting is helpful Uncovers corruption Generates evidence Procedure very effective FA investigation reveal corruption | Modern method Of investigation Identification of Corruption Purposeful Evidence Modern method Of investigation Identification of Corruption | Appropriate Technique Appropriate Technique Suitable for Court Appropriate Technique Appropriate Technique |
| | Procedure for investigation Using FA Techniques | The procedure begins with receiving petition on the alleged PSC. Petitions mostly bothering on financial crime are received to warrant the commencement of the investigation. Other documentary evidence relevant are also arranged. Next is to carry with the forensic analysis of those documents. It also involves the presentation of charts, maps and diagrams to connect one link with another. | Receiving of petition Commencement of investigation Evidence gathering Forensic analysis Making FA presentations | Petition phase Commence of investigation Evidence phase Investigation Process Investigation Process | Initiation stage Commence of investigation Commencement Investigation Process Investigation Process |
| | Prosecution of PSC using FA Technique | Having established the case file from the petition to investigation stage, the case file is sent to legal department for vetting. It is the responsibility of the legal department of the commission to vet the evidences associated to a given corruption case to determine if it is an offence or otherwise.straight away the legal department charge the case to the court for prosecution. | Establishment of case file Vetting of case Determination of offence in the case Charging the case to court | Legal review Legal review Legal review Court Proceedings | Preparatory Preparatory Preparatory Prosecution |

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| | | <p>....if the legal department notices a loophole in the case file as in the evidences established for the case, this is highlighted and the grey area identified for further analysis and investigation.</p> <p>The proof of evidence is normally produced in form of statement by the suspect, statement by witness and other documentary evidences.</p> | <p>Further investigation</p> <p>Proof of evidence</p> | <p>Further Investigation</p> <p>Investigation Follow up</p> | <p>Preparatory</p> <p>Initiation of prosecution</p> |
| | Model for PSC Investigation Using FA Technique | Well trained investigators are required to unearth all forms of corruption that may otherwise be concealed. Highly trained forensic accounting investigators are required in addressing the ever growing trend of PSC in the country. | <p>Training</p> <p>Training Knowledge in FA</p> | <p>Continuous devel</p> <p>Cont. Dev Knowledge base</p> | <p>Capacity Building</p> <p>Cap. Build.</p> <p>Capacity building</p> |
| | Types of Corruption being Investigated by EFCC | Corruption instances including misappropriation and diversion of public funds are well pronounced within the public sector | <p>Misappropriation</p> <p>Diversion of public funds</p> | <p>Conflict of Interest</p> <p>Conflict of interest</p> | <p>PSC</p> <p>PSC</p> |
| Participant 6 | View on PSC in Nigeria | <p>PSC in Nigeria is thriving because there are a lot of instances whereby you have corruption in both the federal government, States and the Local government. So corruption is pervasive and everywhere in Nigeria.</p> <p>Corruption is a systematic problem which requires serious attention.</p> | <p>PSC is thriving</p> <p>PSC is pervasive</p> <p>PSC is everywhere</p> <p>Systematic problem</p> <p>Requiring serious attention</p> | <p>Intensity of corr.</p> <p>Intensity of corr.</p> <p>Intensity of corr.</p> <p>Complexity</p> <p>Critical level</p> | <p>Existence</p> <p>Existence</p> <p>Existence</p> <p>Multifaceted Phenomenon</p> <p>Destructive</p> |
| | Persistence of corruption in Nigeria | <p>There is problem within the public sector system in Nigeria. There are not enough checks and balances within the system.</p> <p>There is also lack of security in the job one performs, in the sense that there is no enough remuneration. Family pressures and other members of the society.</p> | <p>Problem within the public sector</p> <p>Absence of checks and balances</p> <p>Lack of job security</p> | <p>Opportunity</p> <p>Opportunity</p> <p>Pressure</p> <p>Pressure</p> | <p>Conducive Environment</p> <p>Conducive Environment</p> <p>Need for Survival</p> <p>Need for</p> |

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| | | <p>Deterrent not enough to deter the commission of corrupt practices. The issue of time taking to prosecute offenders.</p> <p>In Nigeria you see people celebrating corruption.</p> <p>By praising corrupt officers, people saying he/she is helping, in fact there is a lot of pressure from the society</p> | <p>Poor remuneration Pressures Deterrent not enough Legal issues</p> <p>Societal acceptance</p> <p>Societal acceptance Pressures</p> | <p>Pressure Benefit outweighs Cost Ineffectiveness of the Judiciary Societal Acceptance</p> <p>Societal acceptance Pressures</p> | <p>Survival Survival Profitable venture Conducive Environment Socio-cultural Factor</p> <p>Socio-cultural Factor survival</p> |
| | FA Techniques of investigating PSC used in the commission | <p>Many analysis tools and soft wares are available to aid forensic investigation. Soft wares such as active data for excel (ACL) are often used in forensic analysis.</p> <p>Many other document analysis methods are also being put into use this covers the analysis of bank statement and net worth analysis</p> <p>Also, cash flow analysis as well as other sources of financial information about an individual are equally looked into</p> | <p>Use of analysis tools Software</p> <p>Document analysis methods Bank statement analysis Net worth analysis Cash flow analysis</p> | <p>Physical Evidence Documentary Evidence Document analysis methods Document analysis methods Document analysis methods</p> | <p>FA Investigation FA Investigation FA Investigation FA Investigation FA Investigation FA Investigation</p> |
| | Types FA of evidences | <p>Normally all forms of evidence are required to justify the commission or otherwise of the act of corruption. Documentary evidence as well as response from the individual suspected of corruption are obtained. Similarly, physical evidence entailing forensic analysis are equally sought for. Others are witnesses' statements and other confessional statements</p> | <p>Documentary evidence Physical evidence Witness' statement Confessional statement</p> | <p>Documentary Evidence Physical evidence Testimonial Evidence Testimonial evidence</p> | <p>FA Evidence FA Evidence FA Evidence FA Evidence</p> |

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| | <p>Procedure for investigating PSC using FA techniques</p> | <p>First we begin with preliminary investigation after the receipt of petition to obtain enough evidence to support the investigation.</p> <p>In looking into the allegation, gathering all the evidence to support the investigation is necessary</p> <p>Both private and public documents are studied and the nature of the allegation is investigated whether is criminal or otherwise</p> <p>We gather sufficient evidence and invite the suspect. If there are documents, conduct forensic analysis.</p> | <p>Preliminary investigation Receiving of petition Evidence gathering</p> <p>Studying petition</p> <p>Invitation of suspect Gathering of sufficient evidence Forensic analysis</p> | <p>Preliminary Process Receiving petition Evidence phase</p> <p>preliminary process</p> <p>Invitation</p> <p>Evidence phase</p> <p>Investigation</p> | <p>Preparatory to Investigation Initiation of investigation Commencement</p> <p>Preparatory to Investigation</p> <p>Preparatory to Investigation Commencement</p> <p>Investigation process</p> |
| | <p>Prosecution of PSC using FA Techniques</p> | <p>After the forensic accounting analysis, ...the forensic accounting section sends to legal department for prosecution.</p> <p>After which the forensic accounting staff function as expert witness. Then the court decides whether it is sufficient evidence to convict the suspect on public sector corruption. There after the forensic accountant proceed to testify in court based on the knowledge and skill acquired previously</p> | <p>FA analysis</p> <p>Transferring case to legal unit for prosecution Serving as expert witness Court decision</p> <p>Conviction</p> <p>Testifying in court</p> | <p>Investigation Follow up Legal referral</p> <p>Legal review Court Proceedings Court Proceedings Court Proceedings Court proceedings</p> | <p>Initiation</p> <p>Preparatory</p> <p>Preparatory Prosecution</p> <p>Prosecution</p> <p>Prosecution</p> <p>Prosecution</p> |
| | <p>Model for PSC investigation</p> | <p>There is the need for the involvement of private sector in the investigation before coming up to the commission</p> | <p>private investigation</p> | <p>FA based Investigation FA based</p> | <p>Technological enhancement</p> |

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| | using FA Techniques | Having preliminary investigation before coming to the commission would assist in improving the investigation of PSC in Nigeria. Accessibility to information is another requirement for boosting the investigation of the PSC. The prosecution of the PSC should be well grounded having enough resources with adequate man power possessing the requisite skill and knowledge. | Preliminary investigation Information accessibility Enough resources Adequate manpower | Investigation Data base establish Funding Funding | Technological enhancement Technological enhancement Financial Commitment Financial commitment |
| Participant 7 | View on PSC in Nigeria | but you should know that corruption is the only crime that fights back when you're fighting it and that corruption is like a cancer in the Nigerian system. when a disease has into endemic, the doctors might not be enough to take care of them, you understand! So no matter how well effort was put by the doctors people would still see that they are not doing well, that they are not performing because it's so endemic and overwhelming | Corruption fights back Corruption is like cancer in the system Corruption is endemic | Complexity of Corruption Critical level Critical level | Multifaceted phenomenon Destructive Destructive |
| | Role of EFCC in fighting PSC in Nigeria | There are several institutions set by the federal government to fight various types of corruption EFCC (is) as the name implies Economic and Financial Crime Commission, it's set up to fight corruption after three organizations have failed EFCC is niched into specializing in three areas, main aspects of fraud in Nigeria, EFCC decided to niche into those fields and it makes its name from those fields. And right now they are the leading agency in the country in fighting such activities | Institution for fighting corruption Set up to fight corruption Failure of earlier organizations Specialist organization Leading agency | Establishment Purpose Establishment Purpose Establishment Purpose Establishment Purpose Leadership role | Reduction Reduction Reduction Reduction Reduction |

| | | The commission is made up of the Nigerian Police and the cadet trainers, that is the cadet trained under the commission | EFCC composition | Establishment Purpose | Reduction |
|---|--|---|--|--|-----------|
| Role of FA evidence in investigation of PSC | <p>.....we go through the techniques of criminal investigation rather than going through the financial crime investigation to the extent that after some few years we started to get to understand why those public sectors are not successful.</p> <p>As a result, we started to strategize and re -improve.</p> <p>Forensic accounting in fight against corruption in EFCC is the central key figure because the analysis we made is that in every case you go through the financial statement. You've to analyse the statement, you've to review the structure and sometimes some of the expenditures..... so there is no way you can successfully investigate any case of public sector corruption without at least a financial analyst if not a financial....., because that is one of the factors we realized is missing in our investigation that led us to be losing most of our cases in the early days. when you're investigating crime forensic accounting is the only way because the target is financial investigation So it's only forensic accounting that assists in asset tracking and the identification of illicit money through money laundering. So you've to....., you need....., it's inevitable because that is the reason we lost most of our cases; you go to court someone has stolen billions of money but you don't have any of his</p> | <p>Criminal investigation not effective Financial investigation required Strategizing for improvement Forensic accounting is key Forensic analysis is thorough</p> <p>Criminal investigation not Effective FA is necessary for investigating PSC</p> <p>FA is the only way</p> <p>FA investigation is inevitable Absence of FA investigation caused loss of funds</p> | <p>Alternative Required</p> <p>Modern method</p> <p>Alternative Required Modern method Of investigation</p> <p>Purposeful Evidence</p> <p>Alternative Required Modern method Of investigation</p> <p>Modern method Of investigation</p> <p>Responding to Rise in crime</p> <p>FA basic Requirement for Investigation</p> | <p>Appropriate Technique</p> <p>Appropriate Technique</p> <p>Appropriate Technique Appropriate Technique</p> <p>Suitable for Court</p> <p>Appropriate Technique Appropriate Technique</p> <p>Appropriate Technique</p> <p>Appropriate Technique</p> <p>Appropriate Technique</p> | |

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| | Model for PSC investigation using FA techniques | The way forward is; one you need the political will from the leadership. and then diversification and that is, the commission should try to pick new techniques and models to be ahead of the criminals because most of the criminals have come here two, three times, | Political will Diversification New Techniques Models Being ahead of criminals | Funding Technology Technology Knowledge base Knowledge base | Financial Commitment Technology Technology Capacity Build Capacity Build |
| | Procedure for investigating PSC using FA Techniques |the procedure, the procedure well you receive complaint because usually we...., EFCC is a reactive not proactive agency. So when we receive a complaint that such thing is going on, we do [inaudible], we gather information.the next stage we collate and analyse the information and converting them into intelligence. By the time they move into intelligence, we've now specifically identify the key factors, the key players, and then the key players will be invited for interview. then we would now go further to analyse the information we gathered from the interview and as a result we do the asset tracing if any. Then we can try to back track some funds in some accounts if any, then we bring them back for interrogation. then the next move is for us to go to court. Charges will be ready and we will go to court and do our presentation. You've the information gathering section, you've the analysis session, you've the tracing session; that is asset tracing, illicit asset tracing session. After the asset illicit section you've the interrogation and then you've the court process. | Receiving of petition Evidence gathering Review of evidence Invitation for interview Evidence analysis Asset tracing Fund tracking Invitation for interrogation Going to court Filing of charges Court presentation Evidence gathering Asset tracing | Petition phase Evidence phase Verification Invitation Investigation Investigation Investigation Investigation Invitation Court process Court process Court process Evidence phase | Initiation Commencement Commencement Preparatory Investigation Process Investigation Process Investigation Process Investigation Process Preparatory Aftermath Aftermath Aftermath Preparatory |

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| | | | Interrogation Court process | Investigation Investigation Court process | Investigation Investigation Aftermath |
| | Prosecution of PSC using FA Techniques | well based on the training having some FBI and the metropolitan police assisted training, most of our investigators are expert witness in courtthen the next move is for us to go to court. Charges will be ready and we will go to court and do our presentation | Expert witness Going to court Filing of charges Court presentation | Court proceedings Legal review Legal review Court proceeding | Prosecution Preparatory preparatory Prosecution |



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APPENDIX G
FORENSIC ACCOUNTING INVESTIGATION TECHNIQUES AND THE PUBLIC
SECTOR CORRUPTION IN NIGERIA
CASE STUDY PROTOCOL

AN OVERVIEW

Corruption is a global phenomenon virtually affecting all countries in the world including the most developed societies such as the US. Thus, it is increasingly becoming a more or less topical issue for discussion globally. According to Transparency International (TI) (2015), not fewer than 6 billion people worldwide are living in countries identified with serious corruption issues. Additionally, 68% of the countries worldwide are characterized with serious corruption problems (TI, 2015). Similarly, nearly half of the countries in the G20 are among the most corrupt countries in the world. Therefore, there is no single country existing in the contemporary world that is corrupt free (TI, 2015).

However, in spite of being a universal issue, the developing nations are more affected by corruption (Ijewereme, 2015) and thus more devastating. Developing nations are often described as corruption ridden countries due to the persistence and severity of corruption. Equally, proper structures and adequate control mechanisms are often missing in these countries (Agbiboa, 2012; Malgwi, 2004). Thus making the developing nations susceptible to corruption as compared to the developed nations.

Nigeria as an example of a developing nation is a country that is seriously affected and characterized by high level of corruption particularly in public sector (Agbiboa, 2012; Atelhe & Agada, 2014) as incidences of corruption are being reported daily (Malgwi, 2004). Studies and many independent reports have very much captured the severity of corruption in Nigeria in public sector (Obuah, 2010a). One of such reports is that of the Transparency International's annual Corruption Perception Index (CPI) which scores countries based on the perceived prevalence of corruption in that country. Nigeria's stance on the CPI has not been encouraging due to its constantly low ratings for many years (TI, 2013, 2014, 2015). No any section of the Nigerian public affair that is not affected by this menace (Malgwi, 2004). Public sector corruption has been considered the major cause of the Nigeria's underdevelopment and the often reason given for change of governments in Nigeria since independence in 1960 (Agbiboa, 2012; Ijewereme, 2015). The severity and the intensity of public sector corruption such as grand corruption in Nigeria is high (Fafawora, 2015; Inokoba & Ibegu, 2011).

Over the years the Nigerian has been making efforts to stem the tide of corruption in the countries. Various anti-corruption bodies have set up the successive governments at various times in order to address the problem of corruption and still corruption persists in the country. Recently, the EFCC was set up in 2002 as an anti-corruption body with the aim of the menace of corruption in the country. Yet public sector corruption continues in spite of the tremendous efforts to fight corruption. Studies conducted have identified forensic accounting as the way forward to fighting corruption in Nigeria and most of these studies concentrate on the aspect of prevention and detection thus ignoring the aspects of investigation and prosecution of corruption.

As the EFCC has adopted the use of forensic accounting techniques in the fight against corruption, this study attempts to understand the investigation of public sector corruption using forensic accounting techniques by EFCC. The study adopts a qualitative case study approach in line with Stake (1995) in order to understand the particularity and the complexity as well as the context bound of the phenomenon under study from the worldview and experiences of the research participants.

FIELD PROCEDURE

One of the striking feature of qualitative research is that it is a naturalistic enquiry which involves gaining an understanding of the participants' experiences in their natural settings. Additionally case study approach entails the study of the particularity and complexity of a case and the details of the interaction with its context as well as understanding its activity within its important circumstances (Stake, 1995). Therefore there is every need for adequate preparation for the procedures for going to the field of data collection (Yin, 1994). This involves gaining

access to the site and the research participants as well as having sufficient resources for the undertaking of case study.

Access to participants

The nature of the statutory responsibility and the sensitivity as well as complexities of the operations of EFCC require duly gaining access to the participants before commencing the interaction. This access to the participant could be gained through working with gate keepers or insiders' assistance (King & Horrocks, 2010). Gatekeepers are those in a position of authority capable of granting or denying permission of access to the potential research participants. EFCC is a very sensitive institution in Nigeria because of its statutory responsibility as financial intelligent unit with the mandate to act and coordinate the fight against all forms of financial and economic crimes (EFCC Establishment Act, 2004). Adequate permission from the authority of EFCC is to be formally and officially obtained for gaining access to the research participants. Similarly, the use of insider assistants is to be sought for gaining access into the case site and the research participants. The researcher through some connections and other links intends to penetrate the case site (EFCC) and the research participants. This has worked well for the researcher during the pre-understanding interview in which the heavily relying on some connection of staff within the site was able to gain access to the site and conducted the interview.

Sufficient Resources

Adequate arrangement has to be made for both finances and other equipment for the successful conduct of the study (Yin, 1994). In this study, the researcher is well prepared in anticipating the financial implication for the project. Equally, other equipment such as a personal computer, recording machines/devices, writing instrument, paper, and paper clips are adequately arranged ahead of time.

Time commitment

Ideally the study is anticipating the period of three months for the data collection procedure beginning from 1st June, 2016 to 31st August, 2016. However, due to the sensitive nature and the intensity of the operations of EFCC, the study has made provision for additional three months for the process. Hence, the period for the collection procedure is to be extended to 30th November, 2016 if the need arises. This in addition will expectedly provide for the unanticipated events beyond the researcher's control.

CASE STUDY QUESTIONS

This study plans to ask interview questions to reflect the broad concerns of the questions. The question mostly semi structured reflect on an open ended basis are to be followed by probes. However, certain structure questions particularly on demographic data will be asked.

Interview Guide

1. Demographic Data

- a. Years of experience
- b. Qualification
- c. Position
- d. Professional affiliations

2. What is the understanding of Public Sector Corruption (PSC) in Nigeria, what is the perception about it, why does it persist?

Checklists:

- a. What is your view on PSC in Nigeria?
- b. How would you define and describe the PSC in Nigeria?
- c. What do you think are the factors responsible for the persistence of PSC in Nigeria?

NOTE: Questions to be followed with probes

Research Question one: How does EFCC investigate public sector corruption using forensic accounting techniques?

Checklists:

- a. How do you see the nature of PSC investigation in Nigeria?
- b. What are the various PSC schemes being investigated by the commission
- c. What are the techniques used in investigating public sector corruption?

d. How would you describe the procedure using forensic accounting techniques for investigating public sector corruption in Nigeria by EFCC?

NOTE: Questions to be followed with probes

3. Research Question Two: How does EFCC facilitate the process of prosecution of public sector corruption using forensic accounting investigation techniques?

Checklists:

- a. Tell me about the role of EFCC in prosecuting public sector corruption
- b. How would you describe the entire process of prosecuting public sector corruption using forensic accounting techniques by EFCC?
- c. Give me an example of forensic accounting investigation by EFCC to prosecution of public sector corruption.

NOTE: Questions to be followed with probes.

4. Research Question three: What is the forensic accounting investigation model relevant to curb public sector corruption?

Checklists

- a. Tell me about the investigation of public sector corruption in Nigeria?
- b. What aspects of forensic accounting investigation techniques applicable for addressing public sector corruption in Nigeria?

NOTE: Questions to be followed with probes



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APPENDIX H PROTOCOL

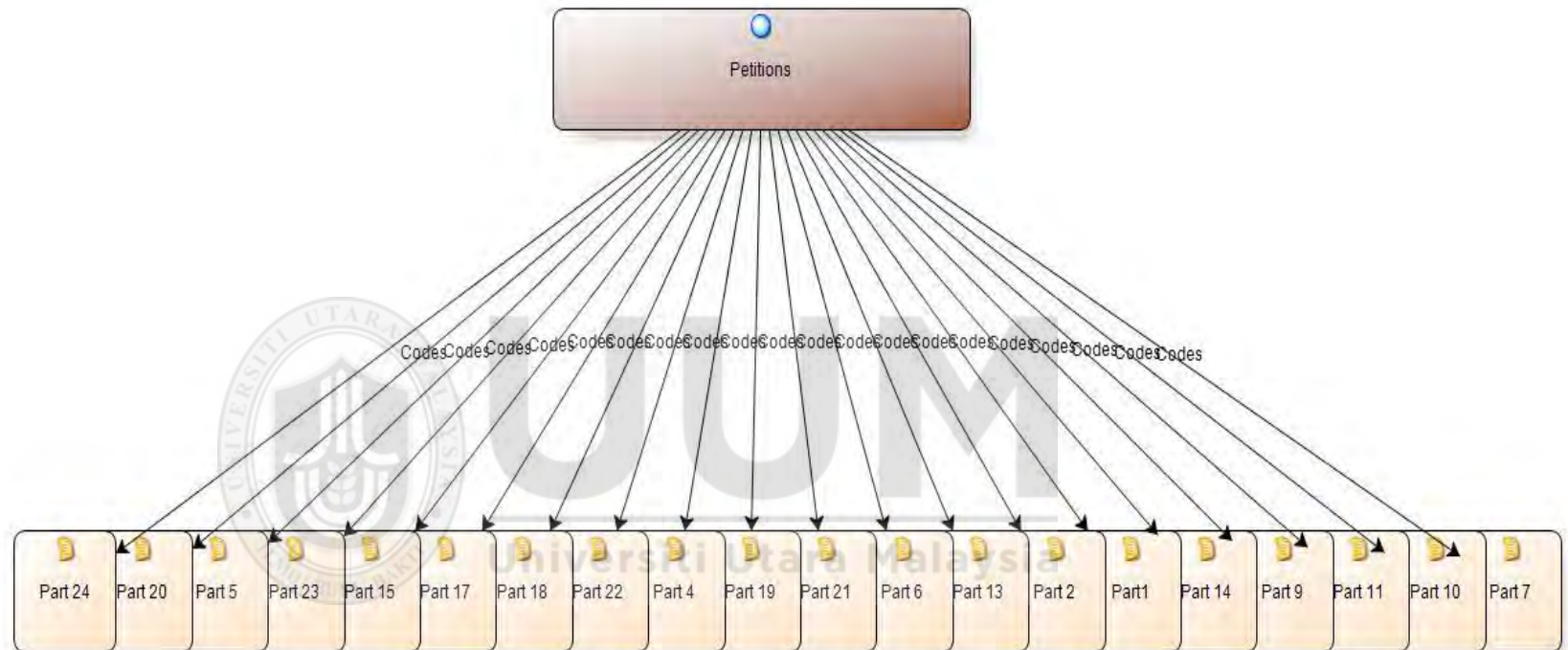
A.

| | | |
|--|---|---|
| PRELIMINARY STUDY (PILOT STUDY) | | |
| AIMS: To gain a first-hand information from the case site and participants relating to the research phenomenon in preparation for the actual field work | | |
| DURATION: One month | | |
| INTERVIEW Subjects: Staff of EFCC in the forensic accounting and investigation units. Number of subjects: Minimum of 4 (tentative) Type of questions: Semi-structured open ended and to be accustomed with probing. Means of recording: Digital/tape recording by the researcher Transcription: Researcher-transcription | DOCUMENTS Types: public documents, Periodicals, newspapers/magazines official documents others (relevant) | OBSERVATION Purpose: Understanding F/accounting techniques for investigating public sector corruption. What to observe: The process Observer: Researcher Recording: Field notes Place: EFCC offices/courts proceedings |

B.

| | | |
|--|---|---|
| FIELD WORK | | |
| AIMS: To gain a firsthand information from the case site and participants relating to the research phenomenon in order to answer the research questions | | |
| DURATION: Three to five months | | |
| INTERVIEW Subjects: Staff of EFCC in the forensic accounting and investigation units. Number of subjects: Minimum of 12 participants until saturation point is reached. Type of questions: Semi-structured open ended and to be accustomed with probing. Means of recording: Digital/tape recording by the researcher Transcription: Researcher-transcription | DOCUMENTS Types: public documents, Periodicals, newspapers/magazines official documents others (relevant) | OBSERVATION Purpose: Understanding F/accounting techniques for investigating public sector corruption. What to observe: The process Observer: Researcher Recording: Field notes Place: EFCC offices/courts proceedings |

APPENDIX I
PARTICIPANTS INDICATING PETITION AS THE COMMENCEMENT OF INVESTIGATION



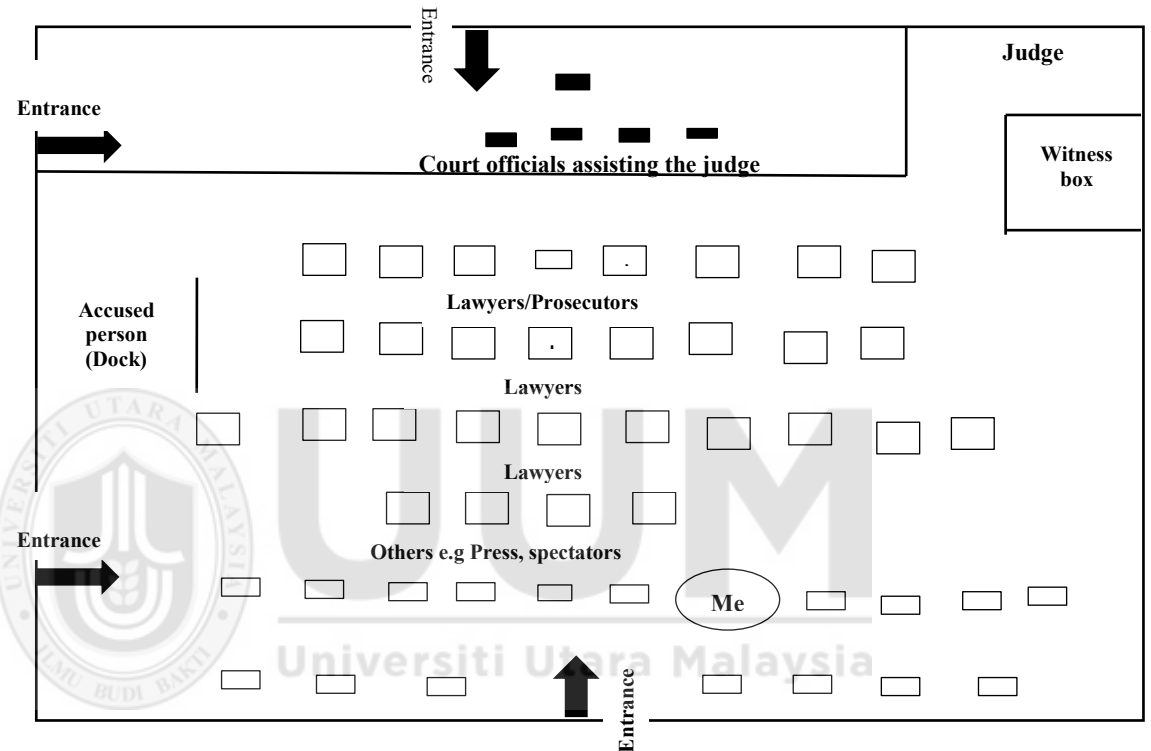
APPENDIX J OBSERVATION FIELD NOTES (SMPL)

Researcher: Naziru Suleiman

Place: Federal High Court Maitama, Abuja

Purpose: To become acquainted with the procedure of Expert witnessing by forensic accountants in court.

Date/Time: 02/02/2017; 10-12noon



At the court hall, everyone quietly seated before the arrival of the presiding judge. The presiding judge entered and everyone stood up in compliance with the court tradition and as a mark of respect to the judge. As the judge entered who is well clad in the legal attire, he sat down and remained silent for some time and everyone remained silent as well (OC- I estimated the time of the silence to be approximately 5 minutes). Then the judge ordered for the commencement of the normal court proceedings. An official of the court read proceedings of the previous sitting. The judge insisted on delving straight into the issue as no time would be wasted.

Afterwards, the head of the forensic units of EFCC was invited to give an evidence to an on-going PSC case. He proceeded to the witness box and was administered the oath of evidence and in accordance with the evidence Act provision of 2006. The prosecuting counsel read the provision of the Act as directed by the presiding judge. The judge reaffirmed the provision of the Act as read by the prosecution counsel. Then, the judge asked the expert witness (Head of the forensic unit of EFCC) to state his qualification and the role being played on the generation of the evidence from analysis presented in the court. (OC- the head of the forensic unit appeared very confident as he prepared to start talking). He explained as follows:

I am a forensic document examiner and I obtained 2 years training in forensic evidence under the mentorship of late Mu'azu Abdullahi and Suzan Martin, both forensic document examiners. In addition my lord, I obtained certificate in forensic document examination from Foster and Freeman in Abuja and UK. From then I obtained a certificate in forensic science

investigation from Korea police investigation academy in Seoul, South Korea. I obtained another certificate in question document in American institute of Applied sciences. I completed internship training in forensic document examination, forensic examination section, science and engineering directorate in Canada border services agency Ottawa, Canada. I also have certificate in anti-currency counterfeit from the Italian Carabinieri, Rome, Italy on an accredited counter fraud specialist awarded by counter fraud professional accreditation board, university of Leeds, UK. I am a fellow of the association of forensic and investigating auditors of Nigeria. I am the founding member of the association of forensic professionals in Nigeria among others.

The Judge then exclaimed and commented; you mean you didn't finish? There was a general laughter in the entire hall. (OC- there was absolute silence in the hall as the head of the forensic unit of EFCC was talking). He continued:

On 11th May, 2011, I received a letter of request dated the 10th of May, 2011 and signed by one Sunday Babaji for the EFCC's head of operations Abuja and was titled forwarding of document for examination for arson and report. And attached to the letter of request, my lord were two categories of documents. First category was a disputed document which was marked X and was a Sky bank cheque leaflet belonging to the Lagos state ministry for establishment and made in favour of Ifelo enterprises to the sum of ₦23,830,492. Second set of documents were known signatories and hand writing and a cheque leaflet containing document that were marked A—A9, B—B9 and C. The nature of the request as contained in the letter of the request was for me to determine whether or not the authors of the signatures on the known specimens on documents marked A—A9 and B—B9 and also the handwritings therein also made two signatures on the disputed documents marked X. (OC—as the head of forensic unit was giving the expert testimony, the judge was writing every bit of what was being said. Where the judge missed the recording he asked for a repeat of what was said this has afforded the researcher to be able to record substantially all that had transpired in the court during the observation. Occasionally, the Judge would ask for clarification where technical Jargons were involved). He further stressed:

I commenced the analysis using three methodologies, my lord. The first methodology I used my Lord was naked dye simulation of both sets of signatures whereby it is guided by three principles. The three principles in forensic document examinations that guide the analysis of this nature, I will briefly state my lord, if permitted. The first principle states that no two writers share the same combination of handwriting characteristics. My lord, the second principle, my lord, states that normal variation occurs for every writer. The third principle my lord, states that you cannot exceed your skill as a writer. Bearing all these in mind I went ahead using these methodology to conduct the analysis.

The first methodology as I stated my lord is the naked eyes simulation of the two sets of the handwriting. My lord, this methodology enables one to identify characteristics like the commencement and the terminal point of the handwriting, the direction of the movement connecting strokes among others. The second methodology, my lord, was video spectral comparative analysis and the third methodology my lord was the stereo microscopic analysis. These two methodologies, my lord were developed with the aid of Foster and Freeman PLC, BSc 5000 and Leka stereo microscope.

The reason I used these instruments my lord, was the fact that human eye is limited to what it can see. These instruments fitted in a special array of lighting systems and filters and the capacity to magnify which the naked eyes does not have to see. And also enable to a side by side comparative analysis for characteristics that exist in the writing which again include a quality of the live forms, the existence or absence of features like patching, hesitations among others, my lord. Using the methodology and the analysis, I reached a conclusion to the effect that the authors of the known specimen signatures and documents marked A—A9 and B—B9 did not sign the signatures on the disputed Sky bank cheque leaflets marked X and accordingly refused my findings in the report dated 13th May, 2011 together with the comparative table which I sent back to the requesting officer my lord.

At this point the prosecuting counsel stood up and took the staged. She then applied for the exhibit referred to by the witness to be shown to the witness and the court granted the request,

exhibits C, X and 11 were presented to the witness which identified them as letter of request, known specimen signatures and handwriting marked A—A9 and B—B9 and my comparative table and the disputed and also the disputed cheque leaflet marked X my lord, and the known cheque leaflet marked C. Then the presiding judge asked the witness; how did you arrive at the comparative table? The witness replied, thus:

My lord, the comparative table is to show areas of abnormal variations between the known signatures and the disputed signatures. The rows are numbered from number 1—4 my lord, and there are 2 columns. The column to the left comprised the disputed signatures while the column to the right comprised the known specimen signatures and I produced this chart my lord, making true size copies of both the disputed signatures and some known specimen signatures. The true size copies were made with the aid of sharp copier with the serial number AR 5127(he tendered a document comprising the chart to the judge).

The Judge further asked for clarification on the comparative analysis. The witness did that by clarifying everything on the contents of the report. The witness went further to make the following concluding remarks:

My conclusion, my lord, is that the authors on the known specimen documents marked A—A9 and B—B9 did not sign the documents on the disputed document marked X and therefore the signature on the disputed documents marked X are non-genuine signatures, my lord (OC—there is strong indication on the thoroughness of the work of witness and equally there strong proof of the evidence of his expertise in the forensic analysis conducted).

Cross examination

After the presentation of the witness and while remaining in the witness box, the defence counsel was called upon to examine the witness for not more than 10 minutes as indicated by the Judge. The defence counsel began by asking the witness his name. The following described what ensued during the cross examination:

Defense counsel to witness: Tell your name to this honourable court.

Witness: My name is Benedict Agwai

Defense counsel to witness: From your qualification, I want to believe that you a real expert in forensic.

Witness: Yes

Defense counsel to witness: And you will agree with me that a real expert ensures professionalism and technical competence in the discharge of his assignment. I believe quality control were put in place to ensure the procedures and outcome are correct.

Witness: What are you saying in effect? Having followed the quality procedure, there will be no mistake, my lord.

Defense counsel to witness: will you be surprised that for this case, if we invite another expert to follow the same procedure will arrive at the same outcome?

Witness: If he or she follows the same procedure he or she will arrive at the same outcome.

Defense counsel to witness: You work on the specimen sent to you?

Witness: Yes my lord.

Defense counsel to witness: if they are not enough, do you ask for more specimen?

Witness: Yes, my lord.

Defense counsel to witness: You also agree with me that if the specimen sent to your office are not enough and ask for more and not provided with, will this not affect your outcome?

Witness: If the specimen are not enough and if we ask for more and we are not given, we cannot conclude.

Defense counsel to witness: From the specimen sent to you to work on signatures shown in exhibit 11 you are kindly requested to carry out the analysis of the specimen signatures including the handwriting,

Witness: Yes

Defense counsel to witness: In your report is there any time you made any slightest admission or reference to handwriting of the accused?

Witness: In my report I made reference to handwriting

Defense counsel to witness: You are working on one sided (OC—the defense counsel seemed not to have strong argument to counter the evidence presented by the witness because of the thoroughness and the expertise of the witness).

Witness: I worked with more specimens and not limited to cheques.

Defense counsel to witness: You will agree that there were no time you analysed the text.

Witness: I don't know the number of cheques involved because I am not part of the investigating team. (OC—this is an indication of a demarcation line between the forensic experts and other investigators in EFCC and also the role forensic accounting as a support service in EFCC). From the cheques that were sent to me I wouldn't know who made what cheques.

Defense counsel to witness: You never analysed the handwriting of any other person apart from the one you worked.

Witness: My lord, I worked on the document sent to me.

Defense counsel to witness: As a staff of EFCC, your findings and conclusion on this case is in such way as to favour EFCC.

Witness: That is not correct Sir.

Defense counsel to witness: You agree with me that he who pays the piper dictates the tune.

Witness: No Sir, I disagree with you Sir.

Defense counsel to witness: As an expert with all the methodologies, is it possible to determine the hand used?

Witness: My lord at the level of forensic document analysis, it is not possible to determine with what hand, either left or right that was used.

Defense counsel to witness: Lastly, I will be correct to say that your report is not conclusive because you analysed only the signature and not the handwriting.

Witness: it is incorrect to say that the report is inconclusive because the signature is part of the handwriting.

Defense counsel to witness: Signature is not part of the handwriting.

Witness: You are confusing the issue signature is part of the handwriting.

Having seen that this argument had continued between defense counsel and the witness (head of EFCC's forensic unit) the Judge intervened and ordered an end of the cross examination since enough was heard on the issue. The Judge then asked the prosecuting if there is need to re-examine the witness of the prosecuting said no. Finally, the judge then discharged the witness who immediately left the hall and the court premises. While the accused was taken away.

APPENDIX K
INTERVIEW EXCERPTS SUPPORTING THE ANALYSIS OF FINDINGS

Table 4. 1
Meaning of Corruption

| Meaning | Sub-themes | Dimensions covered |
|------------------------------|--------------------|-----------------------------------|
| Abuse of entrusted authority | Betrayal of trust | Disregard for public institutions |
| | | Misuse of official responsibility |
| | Benefiting oneself | Gratification |
| | | False representation |
| | | Internalization of corruption |

Table 5.12
Participants' Views on Evidence Generation

| 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 5.13
Interview Excerpts on Forensic Analysis

| Category | Interview excerpts |
|-------------------|--|
| Forensic analysis | When you get something that is above your expertise, you write to the appropriate department. So, you forward the data you need to analyse. When they are done, they send you a report. (Participant 19) |
| | Corruption cases can be minuted to forensic accounting unit directly from the office of Executive Director through the office of the Director of operations for investigating corruption cases. (Participant 10) |
| | Similarly, requests of forensic accounting investigations can come from other units of the commission. (Participant 10) |

Table 5.14
Expert Witnessing

| Category | Interview excerpts |
|-------------------|--|
| Expert witnessing | At the court we serve as expert witness by explaining to the court in simpler terms our analysis and findings. (Participant 11) |
| | Afterwards, you know also, we go to court as expert witness to tell the court whatever role we play in the course of the investigation. (Participant 15) |
| | ...if the need arises, if they look for you in the court you can then go to the court to testify and give an expert opinion on the case you worked on. (Participant 17) |
| | You follow your due diligence. When you carry out the investigation, the time will come when you make presentation in the court. So, you go to testify on the job you've done (pause), the job you've done, the procedure you followed. (Participant 19) |
| | After the necessary investigation by the unit and having obtained a sufficient evidence the case is referred to the legal unit to proceed to the court for prosecution. (Participant 10) |



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