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# FORENSIC ACCOUNTING SKILLS NEEDED BY INTERNAL AUDITORS FOR EFFECTIVE AUDITING IN PUBLIC UNIVERSITIES IN SOUTH-SOUTH NIGERIA

**C. M. Ile[1] & Ifeanyi Efanimjor[2]**
*[1,2,] Department of Technology & Vocational Education, Nnamdi Azikiwe University, Awka*

**Abstract**
This study explored the forensic accounting skills needed by internal auditors for effective auditing in public universities. In order to carry out this study, two research questions was raised and two null hypotheses were tested at 0.05 level of significance. The study adopted descriptive survey research design. The entire population of 137 internal auditors in all the seven federal universities and thirteen state universities in South-South Nigeria was used without sampling. A structured questionnaire containing 19 items, which was validated by three experts was used for data collection. Cronbach alpha formula was used to determine the internal consistency of the questionnaire which yielded an overall reliability co-efficient of 0.83. The researchers administered the instrument with the help of five research assistants to the respondents. Mean and standard deviation were used to answer the research questions and determine the homogeneity or otherwise of the respondents while t-test was used to test the null hypotheses. Findings of the study revealed that communication skills and analytical procedure skills are greatly needed by internal auditors for effective auditing in public universities in South-South Nigeria. Internal auditors did not differ significantly in their mean ratings on communication skills and analytical procedure skills needed for effective auditing in public universities in South-South Nigeria based on institutional ownership. The study concluded that communication skills and analytical procedure skills are highly needed by internal auditors for effective auditing in public universities in South-South Nigeria. It was recommended among others that internal auditors in financial audit departments of public universities in South-South Nigeria should undergo professional training and development programmes on communication skills in order to meet the expectations of their profession.
**Keywords.** Internal auditors, forensic accounting skills, communication skills, analytical procedure skills and effective auditing

## Introduction

Tertiary institutions have sadly become ivory towers of financial recklessness in recent times. Vice chancellors, bursars and top management staff of major Nigerian universities have been accused and prosecuted on various count charges of financial misappropriation and corruption (Chidumaga, 2017). Sorunke (2018) reported that one of the prestigious public universities in South West, Nigeria could not submit its audit report to the Auditor-General of the Federation since 2014 because the external auditor engaged to prepare their financial books became blind while on the job. Whawo (2015) professed that the biggest is the revelation of payroll fraud that is largely plaguing public universities in Nigeria. No wonder, Filli and Opeyemi (2016) posited that secret employment are facilitated to close the staff gap in many Nigerian universities whenever they are on the verge of investigation by the Economic and Financial Crimes Commission of Nigeria (EFCC) and Independent Corrupt Practices and Other Related Offenses Commission (ICPC).

The occurrence of fraudulent activities and irregularities in public universities put a question mark on the effectiveness of auditing services rendered in these institutions. Effective auditing entails presenting financial statements that present a true and fair view and advice on how company's accounting processes can be improved. According to Ahmad (2015), effective auditing describes an auditor's ability to find hidden errors on financial statements of organizations. With this in mind, the study defined effective auditing as the extent to which auditors meet their professional obligations in preventing and correcting of errors in the financial records of public universities. Messier, Glover and Prawitt (2014) submitted that effective auditing strengthens the issues of accountability, trust and confidence in financial reports presented by organizations to her shareholders, creditors, interested stakeholders and the entire public after a financial year. Effective auditing happens when internal auditors understand the applicable audit standards in ensuring that financial statements maintain integrity under their professional watch.

Statutorily, the accounts of public universities are audited by internal and external auditors. Internal auditors are taken into cognizance in this study because they are the first financial watchdogs who ensure that proper and complete accounting systems are developed and maintained for the success and survival of public universities. The Institute of Internal Auditors in Inua and Abianga (2015) defined an internal auditor as an employee of an organization charged with providing independent and objective evaluations of the organization's financial and operational activities, including its corporate governance. In this study, internal auditors are financial moralists that compel accountants and account officers of public universities to keep detailed and accurate books of account. For effective protection of finances and assets of public universities, internal auditors must have knowledge and practice of forensic accounting skills.

Forensic accounting skills are unique capabilities possessed by internal auditors to understand the origin and pattern of frauds committed in public universities. Salleh and Aziz (2014) submitted that forensic accounting skills are specialized skills used by accounting experts to reduce the fraudulent activities of trust violators in private and public organizations. In the context of this study, forensic accounting skills are the application of accounting knowledge, methods, and standards for setting up forensic audit trail to track and trap criminals at their own game. Moving forward, Salleh and Aziz (2014) highlighted the forensic accounting skills-set for performing effective auditing to include; personal skills, communication skills and computer forensic or digital forensics skills. In the same vein, Rezaee, Lo, Ha and Suen (2016) suggested the forensic auditors need analytical procedure skills, fraud investigation skills and legal skills. Others are emotional intelligence skills and corporate governance skills (Barac, Plant, Kunz & Kirstein, 2021). However, this study focused on communication skills and analytical procedure skills.

Communication is the process of giving, receiving and exchanging information by writing, speaking or through visual mechanisms between two or more communicating parties. According to Isuwa (2015), communication serves as a channel for the maintenance of national and international linkages among citizens of the world. Communication skills help internal auditors to establish close rapport with members of public universities in order to relation with them while seeking for who may or may not be involved with suspected fraud. In this study, communication is the utilization of reading, writing, listening and speaking skills by internal auditors in explaining simple and complex financial accounts of public tertiary educational institutions to members of the public. Communication skills play important roles in effective auditing because internal auditors are expected to write, present and submit reports of their opinions on financial records to relevant third parties (Baldacchino, Caruana, Grima & Bezzina,

2017). Communication skills such as presentation skill, verbal skill and written communication skill will enable internal auditors to provide concise, accurate, constructive, complete and timely opinions about the true and fair state of financial statements of public universities.

Given the misinterpretations that may come as a result of the communication between internal auditors and members of public universities, internal auditors are expected to arm themselves with analytical procedure skills to enable them reveal unusual details on financial statements. Moolman (2017) averred that analytical procedures deal with the evaluation of financial information through analysis of plausible relationships among both financial and non-financial data. Analytical procedure skills are important in the auditing process because they help internal auditors to issue a neutral professional opinion on the fairness of financial statements (Anderson, Hobson & Peecher, 2019). According to Siriwardane, Hu and Low (2014), analytical procedure skills are used for comparing, forecasting, analysing and synthesizing available data in order to reach certain conclusions on patterns, anomalies, trends and fluctuations on financial statements. In the context of this study, analytical procedure skills are skills used by auditors to identify weaknesses and risks that may affect the financial control system of public universities. Qushtom (2020) submitted that internal auditors should acquire period to period comparisons skill, analytical aggregation skill, analytical vouching skill, ratio analysis skill and prescriptive analytic skill among others to be able to carry out analytical procedures on financial records of organizations. Analytical procedure skills help internal auditors to pay attention to areas of high risks when carrying auditing services on financial books of public tertiary educational institutions.

In the course of determining forensic accounting skills needed by internal auditors for effective auditing, a number of variables such as institutional ownership could influence their opinions in public universities. Institutional ownership refers to educational institutions controlled by its owners. In the context of this study, institutional ownership means universities owned and controlled by the federal and state governments. The researchers are of the opinion that internal auditors in federal universities may be able to capture forensic accounting skills needed for effective auditing more than their colleagues in state universities because they audit larger financial inflows and outflows from home and abroad. But this assertion needs to be supported by empirical evidence in the context of public universities in South-South Nigeria.

Given the advances in analog and digital fraud where funds are easily and quickly stolen in public universities, internal auditors must improve their proficiency in forensic accounting to prevent and detect financial irregularities. According to Abdulrahman (2019), there are observed cases of tussle among staff on issues of misappropriation and embezzlement of funds meant for developmental projects and salaries of academic and administrative staff by school management. In recent times, Ugwu and Onyebueke (2021) submitted that there are reported cases of the Independent Corrupt Practices and Other Related Offenses Commission (ICPC) and Economic Financial Crime Commission (EFCC) inviting past Vice Chancellors, rectors, provosts, registrars and bursars to answer questions of fraud that incurred while they were in office. These ugly situations are making it difficult for public tertiary educational institutions to be fully equipped with the needed infrastructure and learning facilities. It is against this background that the researchers determined forensic accounting skills needed by internal auditors for effective auditing in public universities in South-South Nigeria.

**Statement of the Problem**

The evolving pattern of corrupt practices in today's financial system demands that internal auditors must arm themselves with forensic accounting skills to successfully end the menace of financial irregularities in public universities. It is with the possession of forensic

accounting skills that internal auditors can investigate and stop all types of forgery of receipts, signatures to accounts and embezzlement of funds in public universities. The problem of this study is that there seems to be no end to the massive loss of funds for educational projects, lack of accountability and transparency as well as incarceration of seasoned scholars, if internal auditors in public universities in Nigeria are not equipped with forensic accounting skills. It gets worse because the increasing publicized cases of frauds and misappropriation of funds by professors and top management staff negatively affect the reputation and image of many public universities in Nigeria. Against this backdrop, the study sought to determine forensic accounting skills needed by internal auditors for effective auditing in public universities in South-South Nigeria.

**Purpose of the Study**

The purpose of this study was to determine forensic accounting skills needed by internal auditors for effective auditing in public universities in South-South Nigeria. Specifically, the study determined:

1. communication skills needed by internal auditors for effective auditing in public universities in South-South Nigeria
2. analytical procedure skills needed by internal auditors for effective auditing in public universities in South-South Nigeria

**Research Questions**

The following research questions guided the study:

1. What are the communication skills needed by internal auditors for effective auditing in public universities in South-South Nigeria?
2. What are the analytical procedure skills needed by internal auditors for effective auditing in public universities in South-South Nigeria?

**Hypotheses**

The following null hypotheses were tested at 0.05 level of significance.

1. There is no significant difference in internal auditors' mean ratings on communication skills needed by internal auditors for effective auditing in public universities in South-South Nigeria based on institutional ownership.
2. Internal auditors in federal and state universities do not differ significantly in their mean ratings on analytical procedure skills needed for effective auditing in public universities in South-South Nigeria

**Method**

The study adopted descriptive survey research design. Descriptive survey research design makes it possible for the researchers to have a broad view from a sample of internal auditors on forensic accounting skills needed for effective auditing in public universities in South-South Nigeria. The entire population of 137 internal auditors in all the seven federal universities and thirteen state universities in South-South Nigeria was used without sampling. A structured and validated questionnaire containing 19 items on a five-point rating scale of Very Greatly Needed (VGN), Greatly Needed (GN), Moderately Needed (MN), Slightly Needed (SN) and Not Needed (NN) was used for data collection.

The reliability of the instrument was determined through a pilot test. Copies of the instrument were administered to 10 internal auditors in public universities in South-East, Nigeria

who were not part of the research population. Cronbach alpha was used to measure the internal consistency which yielded an overall reliability co-efficient of 0.83. Copies of the questionnaire were administered to the respondents in their offices personally by the researchers with five research assistants. Out of the 137 copies of the questionnaire administered, only 121 copies (representing 88 percent) were successfully retrieved and used for data analysis.

Mean and standard deviation were used to answer the research questions and determine the homogeneity or otherwise of the respondents' views. Decisions on the research questions were based on the grand mean in relations to the real limits of numbers. Therefore, items with mean ratings of 1.00 - 1.49 are rated Not Needed, those with 1.50 - 2.49 are Slightly Needed, items with mean ratings of 2.50 - 3.49 are rated Moderately Needed, those with 3.50 - 4.49 are rated Greatly Needed and items with mean ratings of 4.50 - 5.00 are rated Very Greatly Needed. T-test was used to test the null hypotheses at 0.05 level of significance. The hypothesis was not rejected where the p-value is greater than the alpha level of 0.05 ($p > 0.05$), at an appropriate degree of freedom; otherwise, the null hypothesis was rejected.

**Results**

**Table 1.**

Respondents' mean ratings on communication skills needed for effective auditing in public universities in South-South Nigeria

| S/N | Items on communication skills | $\bar{X}$ | SD | Remarks |
|---|---|---|---|---|
| 1 | Ability to demonstrate fluent speaking skill | 3.62 | .64 | Greatly Needed |
| 2 | Ability to exhibit legibly writing skill | 4.58 | .83 | Very Greatly Needed |
| 3 | Ability to demonstrate presentation skill | 4.11 | .50 | Greatly Needed |
| 4 | Ability to demonstrate financial reporting skill | 3.95 | .72 | Greatly Needed |
| 5 | Ability to exhibit financial preparation skill | 4.04 | .46 | Greatly Needed |
| 6 | Ability to perform financial interpretation skill | 3.96 | .88 | Greatly Needed |
| 7 | Ability to exhibit listening skill | 3.69 | .54 | Greatly Needed |
| 8 | Ability to conduct people relations skill | 4.71 | .70 | Very Greatly Needed |
| 9 | Ability to simplify accounting information skill | 4.83 | .46 | Very Greatly Needed |
| | **Cluster Mean** | **4.17** | **.64** | **Greatly Needed** |

Data in Table 1 show that three out of the nine listed communication skills needed for effective auditing had mean ratings ranging from 4.58 to 4.83 were very greatly needed by respondents and the remaining six items had mean ratings ranging from 3.62 to 4.11 were greatly needed. The cluster mean of 4.17 indicates that communication skills are greatly needed by internal auditors for effective auditing in public universities in South-South Nigeria. The standard deviations for the items are within the same range which shows that the respondents are homogeneous in their opinions

**Table 2**

Summary of t-test analysis of respondents' mean ratings on communication skills needed for effective auditing in public universities based on institutional ownership

| Variable | N | $\bar{x}$ | SD | df | t-value | p-value | Decision |
|---|---|---|---|---|---|---|---|
| Federal | 82 | 89.27 | 6.32 | 119 | 0.155 | .345 | Not Significant |
| State | 39 | 64.99 | 5.79 | | | | |

Table 2 shows that there is no significant difference in the mean ratings of internal auditors in federal and state universities on communication skills needed for effective auditing in public universities in South-South Nigeria. This is shown by the p-value of 0.345, which is greater than the significance level of 0.05. The null hypothesis of no significant difference between the two groups is therefore accepted.

**Table 3**
Respondents' mean ratings on analytical procedure skills needed for effective auditing in public universities in South-South Nigeria

| S/N | Items on analytical procedure skills | $\bar{X}$ | SD | Remarks |
|---|---|---|---|---|
| 10 | Ability to perform analytical aggregation skill | 4.05 | .42 | Greatly Needed |
| 11 | Ability to perform period to period comparisons skill | 4.60 | .69 | Very Greatly Needed |
| 12 | Ability to exhibit analytical interpretation skill | 3.89 | .80 | Greatly Needed |
| 13 | Ability to exhibit ratio analysis skill | 4.11 | .53 | Greatly Needed |
| 14 | Ability to exhibit analytical vouching skill | 4.26 | .71 | Greatly Needed |
| 15 | Ability to perform predictive analytic skill | 4.58 | .48 | Very Greatly Needed |
| 16 | Ability to exhibit prescriptive analytic skill | 4.79 | .65 | Very Greatly Needed |
| 17 | Ability to exhibit analytical scanning skill | 4.36 | .89 | Greatly Needed |
| 18 | Ability to demonstrate analytical modeling skill | 3.84 | .56 | Greatly Needed |
| 19 | Ability to demonstrate analytical verification skill | 3.98 | .74 | Greatly Needed |
| | **Cluster Mean** | **4.25** | **.77** | **Greatly Needed** |

Data in Table 3 show that three out of the 10 listed analytical procedure skills needed for effective auditing had mean ratings ranging from 4.58 to 4.79 were very greatly needed by respondents and the remaining seven items had mean ratings ranging from 3.84 to 4.36 were greatly needed. The cluster mean of 4.25 indicates that analytical procedure skills are greatly needed by internal auditors for effective auditing in public universities in South-South Nigeria. The standard deviations for the items are within the same range which shows that the respondents are homogeneous in their opinions

**Table 4**
Summary of t-test analysis of respondents' mean ratings on analytical procedure skills needed for effective auditing in public universities based on institutional ownership

| Variable | N | $\bar{x}$ | SD | df | t-value | p-value | Decision |
|---|---|---|---|---|---|---|---|
| Federal | 82 | 86.58 | 7.49 | 119 | 0.528 | .153 | Not Significant |
| State | 39 | 69.74 | 5.81 | | | | |

Table 4 shows that there is no significant difference in the mean ratings of internal auditors in federal and state universities on analytical procedure skills needed for effective auditing in public universities in South-South Nigeria. This is shown by the p-value of 0.153, which is greater than the significance level of 0.05. The null hypothesis of no significant difference between the two groups is therefore accepted.

**Discussion of findings**

The findings of the study disclosed that communication skills are greatly needed by internal auditors for effective auditing in public universities in South-South Nigeria. The study

clearly reported that the ability to; exhibit legibly writing skill, conduct people relations skill and simplify accounting information skill are very greatly needed by internal auditors for effective auditing in public universities in South-South Nigeria. This finding is consistent with Al-Daoud, Abuorabi, Darwazeh, Nawaiseh, Saifan and Al-Hawary (2023) who reported that communication skills are greatly needed by internal auditors because they are critical in rendering effective auditing services to clients. This means that internal auditors need communication skills to regularly interact with management, governing council members and staff to gather information used for performing effective internal audit engagements in public universities in South-South Nigeria.

The study further revealed that the ability to; demonstrate fluent speaking skill, demonstrate presentation skill, demonstrate financial reporting skill, exhibit financial preparation skill, perform financial interpretation skill and exhibit listening skill are greatly needed by internal auditors for effective auditing in public universities in South-South Nigeria. The findings concur with Steyn (2020) who reported that communication skills are highly needed to carry out quality auditing functions to their clients in the society. Based on these findings, the researchers believed that communication skills are needed by internal auditors to help them express their auditing findings in simple ways for management, governing council members and staff to understand in public universities in South-South Nigeria.

In addition, internal auditors do not differ significantly in their mean ratings on communication skills needed for effective auditing in public universities in South-South Nigeria based on institutional ownership. This finding supports, Elmghaamez and Ntim (2016) and Narkchai and Fadzil (2017) who reported that institutional type of internal auditors did not significantly influence their mean ratings on communication skills needed for effective auditing. This finding means that internal auditors, irrespective of their institutional ownership shared the same position regarding communication skills needed for effective auditing in public universities in South-South Nigeria. Based on these findings, the researchers believed that communication skills are needed by internal auditors to provide honest and logical consultations to management and governing council members to help them make the right decisions in public universities in South-South Nigeria.

The outcome of the study revealed that analytical procedure skills are greatly needed by internal auditors for effective auditing in public universities in South-South Nigeria. The study clearly reported that the ability to; perform period to period comparisons skill, perform predictive analytic skill and exhibit prescriptive analytic skill are very greatly needed by internal auditors for effective auditing in public universities in South-South Nigeria. The finding of the study corresponds with Samad, Hassan, Baharuddin and Zain (2014) that analytical procedure skills are highly needed by internal auditors in order to correctly gather audit evidence. This means that internal auditors need analytical procedure skills to review a lot of financial documents and trace all transactions conducted to avoid financial misstatements in public universities in South-South Nigeria.

The study further revealed that the ability to; perform analytical aggregation skill, exhibit analytical interpretation skill, analytical vouching skill, exhibit ratio analysis skill, exhibit analytical scanning skill, demonstrate analytical modeling skill and demonstrate analytical verification skill are greatly needed by internal auditors for effective auditing in public universities in South-South Nigeria. This finding is in agreement with Ogutu and Ngahu (2016) who reported that analytical procedure skills are highly needed by internal auditors to help them understand and identify areas of potential risks that can affect the profitability of organizations. Based on these findings, the researchers believed that analytical procedure skills are needed by

internal auditors to obtain relevant and reliable audit evidence to quickly identify financial frauds before they happens in public universities in South-South Nigeria.

Furthermore, the outcome of the study revealed that internal auditors do not differ significantly in their mean ratings on analytical procedure skills needed for effective auditing in public universities in South-South Nigeria based on institutional ownership. This finding means that internal auditors, irrespective of their institutional ownership shared the same position that analytical procedure skills are highly needed for effective auditing in public universities in South-South Nigeria. This result tallies with Qushtom (2020) and Al-Hajaia (2022) who reported that internal auditors, irrespective of their institutional ownership agreed that analytical procedure skills are highly needed for effective auditing in public institutions. In line with this finding, the researchers believed that analytical procedure skills are highly needed by internal auditors to help them identify deficiencies in the internal control system that facilitate fraudulent activities in public universities in South-South Nigeria.

**Conclusion**

Internal auditors are charged with the responsibility of investigating, estimating and monitoring the efficiency of internal control system to reduce losses associated with fraud in tertiary institutions. Based on the findings of the study, it is concluded that communication skills and analytical procedure skills are highly needed by internal auditors for effective auditing in public universities in South-South Nigeria.

**Recommendations**

Based on the findings of the study, the following recommendations are made.

1. Internal auditors in financial audit departments of public universities in South-South Nigeria should undergo professional training and development programmes on communication skills in order to meet the expectations of their profession. This would help internal auditors to explain and report accounting data and figures in a way that ordinary people can understand in public universities in South-South Nigeria.
2. Auditing professional bodies should regularly visit financial audit departments of public universities in South-South Nigeria to enlighten internal auditors on the latest analytical procedures used for carrying out auditing functions. This would make internal auditors to acquire the requisite analytical procedures skills and increase their auditing quality in assessing large amount of financial statements for fraud or misstatements in public universities in South-South Nigeria.
3. Internal auditors in public universities in South-South Nigeria should make effort to attend technical seminars and workshops on forensic accounting in order to update their communication and analytical procedures skills. This would help internal auditors to pull financial data together, run reports, and gain greater insights in spotting and stopping fraud in public universities in South-South Nigeria

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