



## Forensic accounting evidence: Preservation and admissibility

Simeon Olaosebikan Oni<sup>1</sup>, Oyedokun Godwin Emmanuel<sup>2</sup>

<sup>1</sup> Senior Lecturer, Department of Public and International Law, Faculty of Law, Lead City University, Ibadan, Nigeria

<sup>2</sup> Professor in the Department of Management and Accounting, Lead City University, Ibadan, Nigeria

### Abstract

The place of information gathering in admissibility of evidence during court hearing cannot be over-emphasized. The introduction of forensic accounting techniques and processes into the mode at which information are gathered, preserved, analyzed and presented or tendered in evidence in court has recorded a new turn in the delivery of justice since the emergence of forensic accounting in America. This paper presents the place of forensic accounting components and investigation process in information gathering techniques used to gather information about any target and subsequent admissibility of evidence in court. Anything verifiable could be admitted in evidence as evidence is seen as means whereby a fact in question may be proved or disproved and includes testimony; documents; and objects. This paper shall explain the ethical conduct of financial fraud investigators and possible attacks against his/her evidence, personality, qualification, investigation process and analytical tools among others under cross-examination.

**Keywords:** Bacillus subtilis, amylase, culture media, fermentation

### Introduction

In America, particularly after the terrorist attacks of September 11, 2001, large cash was brought into America by a number of perpetrators who used untraceable debit cards. Investigations revealed that there were some transactions with no moving of money, possibly using offsetting receivables and payables that were untraceable <sup>[1]</sup>. The Federal Bureau of Investigation (FBI) agents employed forensic-type techniques when looking at credit cards, phone records, and interviews with terrorists' neighbors and friends. Shutting down the cash flowing into the terrorists' network was accomplished using financial sleuths <sup>[2]</sup>.

On 10<sup>th</sup> October, 2006, Gordon Brown, the then British Chancellor of the Exchequer, said that Forensic accountant is getting a lot of respect. According to him, "what the use of finger prints was to the 19th century and DNA analysis was to the 20th, forensic accounting will be to the 21st century." <sup>[3]</sup> Financial forensics is an emerging area meant to detect the fraudulent transactions occurring in businesses. The concept of forensic accounting was first coined by Maurice Peloubet in 1946 <sup>[4]</sup>. To date forensic accounting has become a fully-fledged profession having evolved and progressed in tandem with the business world globally <sup>[5]</sup>. This paper is billed to elucidate the components of forensic accounting, information gathering techniques, admissibility and preservation of evidence in court. This paper does not only set out to analyze information collected, present various characteristics, qualities and classification of evidence and their admissibility in court, but also conducts within the context of the rules of evidence, the application of financial skills and legal investigative mentality to unresolved issues.

### Concept of Forensic Accounting

Forensic Accounting is a socio-legal concept which utilizes accounting, auditing, and investigative skills to conduct an examination into the finances of an individual or business. Forensic accounting not only utilizes accounting

and auditing skill, but also uses investigative skill to determine what events actually took place in a financial setting. The forensic accountants are specialists in seeing beyond the figures in financial statements and addressing the realities of business situations. They play a crucial role of reducing risk through crafting and executing extended procedures, advising audit committees, as well as participating in research for investment analysis. They are also considered as financial investigators who audit, investigate and establish the accuracy of financial-related records, usually concerning expected or continual legal proceedings. Forensic accountants act as the interface linking the financial and legal domains with their skills and their services are engaged in court trial to identify, analyse and examine financial evidence as well as to evaluate claims <sup>[6]</sup>. The main goal of forensic investigation is to provide precise and accurate information about certain events based on the established processes and methodologies, along with the appropriate policies, best practices, and guidelines that stem from the theoretical foundations of forensic examination <sup>[7]</sup>.

Forensic accounting has over the years aided the delivery of justice in no small measures, from identification of events to engagement of the forensic team, to accessing the sources of documents for information gathering, to preserving and analyzing the information gathered, to making investigation results worthy of admissibility in courts <sup>[8]</sup>. In litigation, forensic accounting sees courts as its workshops, civil and criminal lawsuits as its basic service identification and investigation which leads to expert opinion as well as expert's evidence on a given matter <sup>[9]</sup>. The evidence usually tendered in court are oftentimes not admissible and thus giving rise to the question as to whether the judicial proceedings used in admitting and assessing evidence have any significant effect on forensic evidence <sup>[10]</sup>.

Forensic accounting is a branch of accounting which deals with the investigation of financial fraud committed in a company so as to uncover evidence of misconduct or fraud

on the face of the financial records. It provides in-depth analysis of the company's books that can be presented as evidence in the court of law. It is safe to say that Forensic accountants are financial detectives who go through every single transaction that is recorded to examine its accuracy, manipulation, illegal transactions or fraudulent activities and financial theft. Forensic accountants use a variety of techniques to gather evidence. These include analyzing financial statements, reviewing documents, interviewing witnesses, and examining physical evidence. The goal of forensic accountants is to find the truth behind a situation. Forensic accounting is then the application of investigative auditing procedure, and analytical skills to resolve financial issues scientifically and in a manner that meets standards required by courts of law <sup>[11]</sup>. In other words, forensic accounting reduces the complexity in the determination of court suits involving financial frauds by distilling information and slicing away deceptions to help a judge to see the essence of a financial dispute. This, therefore, implies that the litigation process is very paramount to forensic accounting. Forensic accounting methods are not limited to the use of financial investigations that result in legal prosecution; however, if this is the purpose, the investigation and analysis must meet the standards required in the court of competent jurisdiction <sup>[12]</sup>. Forensic Accounting could also prevent, detect and deter fraudulent financial reporting, creative accounting and financial institution fraud <sup>[13]</sup>.

In legal parlance, forensic accounting activities includes: Criminal investigation, which is usually on behalf of the police to present evidence professionally and concisely; Shareholders and partnership: a dispute that involves analysis of numerous year financial records for valuation and qualification of the issue in dispute.

### Concept of Evidence

Evidence is anything (tangible objects, documents, and testimony) that relates to the truth or falsity of an assertion made in a trial before the court. The evidence that is required in the court of law is the evidence that is relevant to the fact in issue <sup>[14]</sup>. In court trial, the goal of the Forensic Accountant is to collect evidence relevant to the fraud under investigation so as to provide answers to the basic questions about financial fraud before the court. There are different types of evidence:

1. **Documentary Evidence:** Documentary evidence consists of any proof that can be presented in writing such as contracts, wills, invoices, books, maps, drawings, letters, figures, etc <sup>[15]</sup>. As most financial crimes investigation is reactive or historic in nature, documents generated prior to or during the commission of that offence are essential referred to as documentary evidence.
2. **Demonstrative Evidence:** Demonstrative evidence is evidence that in-and-of itself has no probative value, but rather serves to illustrate and enhance oral testimony. This is a common form of proof, generally having the form of the representation of an object. Examples include: photographs, videos, sound recordings, disc, sound track, x-rays, maps, drawings, graphs, charts, simulations, sculptures, and models, among others <sup>[16]</sup>.
3. **Any film, negative, tape or other devices in which one or more visual images are embodied so as to be capable of being reproduced from it** <sup>[17]</sup>.

4. **Any device by means of which information is recorded, stored or retrievable including computer output** <sup>[18]</sup>.

The rules of evidence states the test of admissibility as such that is based on how relevant is the evidence to the fact in issue, where the evidence is not relevant to the fact in issue it will not be admissible in evidence. It is therefore important to note that regardless of whether the evidence is factual or a mere opinion, the rule governing the admissibility of evidence is that it must be relevant and reliable. It is therefore the responsibility of the forensic accountant to collect evidence and report findings of fact. Any evidence relied upon must prove or disprove a fact. If the evidence doesn't relate to a particular fact, it is considered irrelevant and is therefore inadmissible.

### Forensic Investigation

Forensic Investigation is another branch of forensic accounting that involves the utilization of specialized investigative skills in carrying out an inquiry conducted in such a manner that the outcome will have an application to a court of law. Evidence is deemed the critical element of litigation and arbitration, hence cases involving accounting facts require that evidence be provided <sup>[19]</sup>. Furthermore, inappropriate forensic accounting evidence or lack of forensic accounting evidence amounts to the greatest risk of litigation and arbitration. This calls for the need to correctly determine the loss items as well as amounts of the losses. In the event of inappropriate practices like false accounting and fraud, technology and sophisticated forensic accounting methods and procedures should be employed to gather and preserve forensic accounting evidence. This evidence, which could be in form of accounting information, audit documents, and evaluation in accordance with rules that guide evidence, should be provided to the plaintiffs and their lawyer, in a court of law but in a legal but simple way that a layman can easily comprehend <sup>[20]</sup>.

A forensic investigation may be grounded in accounting, medicine, engineering, or some other disciplines and he is often engaged in banks, police forces, and other investigative government agencies for investigation, analyzing and presentation of financial evidence in courts as well as assisting the courts as an expert witness <sup>[21]</sup>. Forensic accountants utilize an understanding of economic theories, business information, financial reporting systems, accounting and auditing standards and procedures, data management and electronic discovery, data analysis techniques for fraud detection, evidence gathering and investigative techniques, and litigation processes and procedures to perform their work <sup>[22]</sup>. Forensic accountants are also increasingly playing more proactive risk reduction roles by designing and performing extended procedures as part of the statutory audit, acting as advisers to audit committees, fraud deterrence engagements, and assisting in investment analyst research.

### Sources of Forensic Accounting

Forensic accounting rely on law, accounting, assessment and auditing tools: while legal tools, include lawsuits, negotiation, consultation, mediation and arbitration to govern false accounting and claim damages <sup>[23]</sup>. Forensic accounting helps to find out the evidential facts from multiple perspectives with the use of accounting and law variables <sup>[24]</sup>.

Forensic Accounting investigation and information could be through the following sources:

### Company document

A company is a legal entity, registered for the stated purpose(s). These purposes of every organization are usually included in her various statutory documents which serve as sources of vital information for forensic investigation. These documents include but not limited to all legal papers used to facilitate the company registration, account signatories, staff attendants, Memorandum of Understanding, Board of directors' minute of meetings, staff query and response, mails to staff and contractors, staff file, asset file, insurance papers, staff gazette, certificate of registration, etc.

### Primary books of account

Books used to register daily business activities are an essential source of information in the forensic accounting process. Business transactions are to be recorded as daily as at when effected, failure to record business transactions appropriately may raise serious questions during a forensic investigation <sup>[25]</sup>. These records are usually prepared with serial numbers, the process of approval, date of transaction, name, and signature of the approving staff among others. These records include and not limited to the Sales register/ledger, invoice, receipts, memos, procurement papers, approval papers, etc.

### Performing Interviews

Interviewing is a critical part of a forensic investigation, as it can assist the forensic accountant in establishing the: who, what, when, where, how, and why. A successful interview is an integral part of facts gathering and steering the investigation in the right direction.

### Research

The forensic investigator is burdened with the enormous task of obtaining all the information to put the case together <sup>[26]</sup>. A vast amount of information about individuals and businesses can be sourced from public sources, which states that a wide variety of information has been digitized to be available online. There are numerous commercial online services available that the forensic accountant can utilize to investigate issues. LexisNexis <sup>[27]</sup>, identifies the following search methods:

#### 1. Newspaper/Media databases

Newspapers, publications, and journals can be used as sources of information during the forensic investigation. Many searchable databases deal specifically with news and media resources.

#### 2. Background searches

Background searches can be done by the forensic accountant for various purposes. In some instances, it can be used to seek evidence of fraud by digging deep into related party transactions. In other instances, background searches can be used to identify investigative leads, locate interviewees, and perform asset searches. Association of Certified Fraud Examiners (ACFE) identifies more reasons for conducting background checks: discovering what public sources expose concerning individuals and businesses that the subscriber may do business with and discovering information about potential employees <sup>[28]</sup>.

#### 3. Internet searches

The Internet is the most basic way to source information. Search engines and web directories can be used.

#### 4. Asset searches

The ACFE indicates that the ownership of assets may be discoverable through the use of property searches. It states that the most common means of hiding assets is to transfer the asset to another party, such as a family member. It further states that local proprietary records can be used to determine whether assets exist, where they exist and whether they are recoverable <sup>[29]</sup>.

#### 5. Company searches

The forensic accountant can perform company searches to obtain information. This information will permit the forensic accountant to uncover information about the background and financial health of a company, uncover information about key individuals in a company, and identify potential conflicts of interest that exist.

### Competence Required of a Forensic Accountant

To be considered a credible forensic accountant in the court of law, such forensic accountant must possess the following skills: creativity, analytical, curiosity, persistence and sound professional judgment. He must be able to listen effectively and communicate clearly and concisely. Moreover, the forensic accountant, auditor and investigator are required to possess some skills which are complementary to the qualities enumerated above <sup>[30]</sup>. In addition, the forensic accountant must be bold and be prepared to defend his forensic analysis because the composure of an analyst is an integral component in the ultimate outcome of the case.

### Preservation of Evidence Gathered for Court Admissibility

The handling of evidence is the most important aspect of digital forensics and this is known as preservation of evidence with which the isolation and protection of digital evidence are founded so that it can later be analyzed. Information obtained during a forensic investigation must be handled and preserved in such a manner that its physical and legal integrity is maintained to ensure that the evidence is admissible <sup>[31]</sup>.

Most of the accused behind fraud use sophisticated technology and accounting tricks to commit complex frauds. This means that forensic accountants need state-of-the-art facilities to uncover fraud. Computers are common tools used by the culprits behind white-collar crimes. To find "the smoking gun," the forensic accountant will need to be able to dig deep into the company's computer system. However, without the proper equipment, that process can prove to be very difficult. To facilitate the preservation, collection, analysis, and documentation of evidence, forensic accountants can use specialized software and computer hardware. Many new technologies allow the investigators to recover deleted files, crack encryptions or codes, extract and sort data <sup>[32]</sup>.

Document management is critical in any fraud investigation. Larger cases mean more documents, so the process of managing them is even more important (and maybe more complicated). Part of the document management process is the preservation of the original evidence so that it may someday be used in court. While an investigator often never

knows if a case will ultimately end up in front of a judge, the most prudent way to handle evidence is to assume that you will be in court one day and to handle the evidence carefully<sup>[33]</sup>. Digital evidence is relatively easy to preserve if you use the help of a knowledgeable professional. It is better to bring in someone who is an expert in computer, preferably someone who has testified in court several times. That person is most likely to properly preserve digital evidence for later presentation in court. At all costs, one should not allow anyone to do anything to the computers used by fraud suspects. The mere act of looking through computer files can destroy important data and can compromise the integrity of the digital evidence. Even turning a computer on or off makes changes to its hard drive, which could later call into question the evidence. Only a qualified computer forensics expert is to touch the computers in question<sup>[34]</sup>.

Documentary evidence will need to be preserved too, and the investigator will have to demonstrate a proper chain of custody of the evidence if the matter ends up in court. Chain of custody is a fancy way of saying that it is important to secure evidence and demonstrate that it was not tampered with or altered. You will have to show who had access to the evidence, how it was secured, and how its integrity was preserved<sup>[35]</sup>. If a person is put in charge of a piece of evidence, he should lock it in a cabinet and/or office that has very limited access. He should know exactly who has the keys to the room or storage device. In case he needs to move the evidence or give it to someone, he should have documentation prepared relative to that transfer of evidence, and the person receiving it should be prepared to keep it secured.

Investigators should not write on originals in any way or otherwise destroy or mark them. He should make copies of the originals, and use the copies as his working documents for the investigation if he needs to write on them or otherwise mark them. He needs to keep the original evidence in the same condition in which it was received. If the evidence received are copies, he may not be worried about preserving them carefully. After all, it is not the actual evidence. The process of preserving evidence is especially important in cases in which the suspect is alleging that evidence has been tampered with, altered, signatures are not authentic, or documents are forged or fabricated.

### **Analysis of Information collected for Admissibility as Evidence in Law Court**

**A Forensic Accounting Analyst who is a witness** in a court trial, plays a key role in court cases that require specialist knowledge and expertise of financial transactions, business operations and performance, personal financial affairs, and taxation<sup>[36]</sup>. A forensic accounting expert witness will help the court to understand often complex financial issues and assist in reaching an informed decision. The forensic accountant can offer a forensic accounting witness service founded on wide experience as an expert witness in criminal, civil, family courts and private cases for the Prosecution, Defence, Claimant and Defendant<sup>[37]</sup>. Forensic accounting involves analysis of accounting records, interviewing related parties, and acting as an expert witness. Although these factors are some of the main aspects of forensic accounting, the profession is much wider than this and it also pertains to both financial information and non-financial information which includes the writing of a report to management or the court<sup>[38]</sup>.

### **Admissibility of Information gathered as Evidence in Law Court**

Forensic accounting encompasses three major areas, investigation, dispute resolution and litigation support. It can, therefore, be seen as an aspect of accounting that is suitable for legal review and offering the highest level of assurance. According to the Association of Certified Fraud Examiners (ACFE), forensic accounting is the use of skills in potential or real civil or criminal disputes, including generally accepted accounting and auditing principles; establishing losses or profit, income, property or damage, estimations of internal controls, frauds and others that involve inclusion of accounting expertise into the legal system. The array of components of financial crimes is not exhaustive. The Economic and Financial Crimes Commission Act (EFCC Act)<sup>[39]</sup> attempts to capture the variety of economic and financial crimes found either within or outside the commission. The EFCC Act defines Economic and Financial Crimes to mean:

the non – violent criminal and illicit activity committed with the objective of earning wealth illegally either individually or in a group or organized manner thereby violating existing legislation governing economic activities of Government and its administration and includes any form of fraud, narcotic drug trafficking, money laundering, embezzlement, bribery, looting, and any form of corrupt malpractices, illegal arms deal, smuggling, human trafficking and child labour, illegal oil bunkering and illegal mining, tax evasion, foreign exchange malpractice including counterfeiting currency, theft of intellectual property and piracy, open market abuse, dumping of toxic wastes and prohibited goods e.t.c<sup>[40]</sup>.

At the level of corporate organizations, financial crimes were known to have led to the collapse of some organizations<sup>[41]</sup>. In Nigeria, Cadbury Nigerian Plc. whose books were fraudulently manipulated by management was attributed to have lost 15 billion Naira. In the case of the nine collapsed commercial banks in Nigeria, about one trillion naira was reported to have been lost through different financial malpractice. These financial and economic crimes were investigated by EFCC under the EFCC Act. Another type of fraud is the ponzi scheme which has affected a lot of people and it is the duty of forensic accountants to recognize red flags of this nature and end fraud. A ponzi scheme is a pyramid scheme in which money from new investors is given to old investors in the form of “returns” while the original investor give a sum of money that is “invested” in the market. The perpetrator of the fraud makes promises of high returns with little risk. But the money is not actually invested; it is kept by the perpetrator of the scheme. *The efficacy of forensic accounting* in providing evidence for use of court lays on its ability to integrate an understanding of accounting principles with investigative procedures. This has been used to determine whether or not an action behind financial record and statements were distrustful.

Preserving evidence is the most important aspect of accounting forensics. This process includes the isolation and protection of digital evidence exactly as found without alteration so that it can later be analyzed. According to Brennan *et al*, Forensic auditors should note that information obtained during a forensic investigation must be handled and preserved in such a manner that its physical and legal integrity is preserved to ensure that the evidence is

admissible. Forensic accountants, therefore, need state-of-the-art facilities like specialized software and computer hardware to preserve the information gathered.

Forensic accounting involves analysis of accounting records, interviewing related parties, and acting as an expert witness. The techniques employed to analyze information gathered in the course of an investigation could make or mar the evidence and its subsequent admissibility in court. Forensic data analysis tools such as analytics, Microsoft Access, Microsoft Excel, analysis of transactions could be employed while its interpretation must be done without bias [42].

The evidence consists of anything that can be used to prove something. In a legal sense, evidence means an assertion of fact, opinion, belief, or knowledge whether material and admissible or not [43]. The intellectual evidence (the obvious, the evident) and empirical evidence (proofs) in the fraud investigation process begins with a prediction, circumstances under which a reasonable, professionally trained expert could believe that fraud is taking or has taken place. The investigator develops a hypothesis and looks for evidence when there are indications of fraud, the investigator develops a hypothesis and looks for evidence to prove the hypothesis. Evidence gathering process includes documents, interviews, observation, and other physical clues like fingerprints.

The integrity of evidence is usually at the test in the law court, whether a shred of evidence would be admissible or not is connected with its relevance and weight [44]. But sometimes even relevant and weighty evidence might be deemed inadmissible because it violated some formal law [45]. As presented earlier in the integrity of evidence, evidence is inadmissible if its origin is equally likely to have been tampered with hence, the handling of evidence during the entire process must be performed or witnessed by people who are trustworthy, objective, and competent. Lastly, the "chain of custody" which is the history of the evidence from the time of seizure to the time of presentation must remain unbroken and be strictly handled by forensic expert.

Forensic accounting is utilized in litigation when quantification of damages is needed. Parties involved in legal disputes use the findings of a forensic accountant to resolve disputes via settlements or court decisions, such as compensation or benefit disputes. The forensic accountant may be utilized as an expert witness if the dispute escalates to a court decision [46]. A forensic investigator can come under cross-examination in the course of his job since he could serve as an expert witness, a consultant, or play other roles such as court-appointed expert, referee, arbitrator, or mediator. However, an investigator may come under attack during cross-examination due to insufficient preparation and experience to qualify as an expert witness; inadequate examination of the issues presented; use of misleading illustrations, selection of unfair examples, drawing of inferences not justified by facts, and improper emphasis or exaggeration; and the impossibility of reaching a logical conclusion.

### Recommendations / Conclusion

The financial fraud scandals with companies like Enron and WorldCom, the Internet and other technological advances, and even the threat of terrorists have created a large demand for the skills and services provided by forensic accountants.

Forensic accountants are in high demand particularly as they play critical roles in investigation of suspected financial scandals and misappropriation of assets. It is their job to bring independence and credibility to these investigations. Forensic accountants need many skills to perform their specialized jobs. Education and training in accounting and business, as well as communication skill are necessary. The most important skill is experience. This experience is gained through simply maturing in the profession. The forensic accountant acquires skills in accounting and auditing, taxation, law, economics, information technology, business operations, and management, internal controls, interpersonal relationships, communication, and people. All interviews should be transcribed upon completion of the examination and a report should be drafted as soon as possible. Moreover, Forensic accountants must be as good with people as they are with numbers. They should also be inclined to be aggressive rather than timid and shy. These qualities allow them to be bold and successful even under a tense cross-examination in court [47].

As an expert witness in the cause of litigation, the government should invest in the forensic accountants by retraining and giving them all the materials that will make them acquire investigative skills needed to expose every kind of financial theft as well as to train the financial accountants to make them acquire better professional skills for financial analysis and make them uphold the quality of honesty and objectivity which will remove any emotional affiliation and inordinate interest in the outcome of any litigation. In addition, forensic accountant should be legally made to be part of fraud and civil litigation process so as to give them a sense of inclusiveness that would make them to be interested in the jurisprudence of their country's legal system.

Lastly, every forensic accountant should know one thing that they could be called upon to defend in court the forensic report they submit to their clients and subsequently tendered in Evidence in the law court. In this regard, they are advised to learn and abide by the rules governing information gathering, preservation, analysis, relevancy and admissibility of the processed information in evidence in the law court and be professional at all times.

### References

1. NJSCPA.org, *Accounting Makes the Headlines as Forensic CPAs Trace Terrorists' Funding*, 2001. [www.njscpa.org/story.cfm?m](http://www.njscpa.org/story.cfm?m).
2. DeZoort FT, Stanley JD. Fair Presentation in the SOX Era: An Assessment Framework and Opportunities for Forensic Accountants, *Journal of Forensic Accounting*,2006:7:289.
3. Bologna G, Lindquist R. *Fraud Auditing and Forensic Accounting*, New York: John Wiley Press, 2008.
4. Alshurafat H, Al Shbail MO, Mansour E. Strengths and weaknesses of forensic accounting: An implication on the socio-economic development. *Journal of Business and Socio-economic Development*,2021:1(2):135–148.
5. Rechtman Y. The Past, Present, and Future of Forensic Accounting. *The CPA Journal*. <https://www.cpajournal.com/2020/04/10/the-past-present-and-future-of-forensic-accounting> (Accessed on 17th May, 2023.)

6. Kumar S, Venkataraman R. An Empirical Study on Forensic Accounting for Corporate Fraud Management. *Adalya Journal*, 2019.
7. Slot J. An evaluation of the forensic accountant's role in criminal law proceedings. Being a dissertation submitted in fulfilment of the requirements for the degree Master in Forensic Accounting at the Potchefstroom Campus of the North-West University, 2012.
8. Brennan N, Hennessy J. *Forensic Accounting*, Dublin: Round Hall Sweet & Maxwell, 2002, 122-123.
9. Routledge, *Introduction to Forensic Accounting*, Cavendish: Evidence Lawcards, 3rd ed., London: Routledge-Cavendish, 2004, 1-8.
10. Aguda Akinola, *Law of Evidence*, 3<sup>rd</sup> ed, Spectrum Law Publishing: Ibadan, 1980.
11. Hon ST. *Law of Evidence in Nigeria: Substantive and Procedural* (Pearl Publishing), 2006, 68.
12. Oyedokun GE. *Fundamentals of Forensic Accounting & Fraud Examination*. (2nd Edn) OGE Business School Publisher, Ik eja, Lagos, 2020.
13. Oyedokun GE. Growing our digital world in Nigeria: forensic and tax accounting perspective. Being an Inaugural Lecture delivered at Lead City University, Ibadan, Nigeria, 2021.
14. F.B.N. Ltd. v. Jibo (2006) 9 NWLR (Pt. 985) 255 at 272
15. Section 258(1)(a), Evidence Act, 2011, Laws of the Federation of Nigeria, 2004.
16. Section 258(1)(b)
17. Section 258(1)(c)
18. Section 258(1)(d)
19. Renzhou D. Research on Legal Procedural Functions of Forensic Accounting. *Energy Procedia*, 2011:5:2147-2151.
20. *ibid*
21. Enyi EP, Dada SO. Financial statements' integrity and forensic accounting techniques. *Journal of Forensic Accounting & fraud Investigation (JFAFI)*, 2019, 4(1).
22. Edirin J. Assessing the nexus between forensic accounting, the finance act 2019 and tax revenue in Nigeria. *Journal of Forensic Accounting & Fraud Investigation (JFAFI)*, 2019, 4(2).
23. *ibid*
24. Harword MN. *Evidence in Criminal Proceedings*, Sweet and Maxwell, 1990, 74.
25. Micah EM, Gimba JT. Audit committee characteristics and financial performance of listed manufacturing firms in Nigeria. *Journal of Forensic Accounting & Fraud Investigation (JFAFI)*, 2020, 5(1).
26. Manning GD. *Financial investigation and forensic accounting*. 2nd ed. Boca Raton, FL: Taylor & Francis, 2005.
27. Aarora N. *Forensic Accountant: Reliability & Admissibility as Expert Witness*, 2010, <http://www.articlesbase.com/law-articles/forensic-accountant-reliability-admissibility-as-expert-witness-3207720.html> (Accessed on 2<sup>nd</sup> April 2023).
28. ACFE (Association of Certified Fraud Examiners). *Fraud examiners manual*. International ed. Austin, TX., 2011.
29. *ibid*
30. Imam A, Kumsha AM, Jajere MS. Applicability of Forensic Accounting Services for Financial Fraud Detection and Prevention in the Public Sector of Nigeria, *International Journal of Information Technology and Business Management*, 2015.
31. *Seismograph Services Nig. Ltd v. Chief Keke Ogbenegweke Eyuafa* (1976) 10 Sc135 at 142.
32. Dada SO, Owolabi SA, Okwu AT. *Forensic accounting: A panacea to alleviation of fraudulent practices in Nigeria*. *International Journal Business, Management and Economic Research*, 4(5), 787-792, 2013.
33. *Yakubu v. State* (2012) 12 NWLR, Pt 1313, 131 at 146
34. Slot, J. (2012). *An evaluation of the Forensic Accountant's Role in Criminal Law Proceedings*. Being a dissertation submitted in fulfillment of the requirements for the degree *Master in Forensic Accounting* at the Potchefstroom Campus of the North-West University.
35. Babitsky S, Mangraviti JJ. Jr. *Writing and defending your expert report: the step-by-step guide with models*. Falmouth, MA: Seak, 2002.
36. Muehlmann BW, Burnaby PA, Howe MA. The use of forensic accounting experts in tax cases as identified in court opinions. *Journal of Forensic and Investigative Accounting*, 2012:4(2):1-34.
37. Routledge-Cavendish, *Introduction to Forensic Accounting, Cavendish: Evidence Lawcards*, 3rd ed., London: Routledge-Cavendish, 2004, 1-8.
38. Tommie W. Singleton and Aaron J. Singleton, *Fraud Auditing and Forensic Accounting*, John Wiley & Sons, Business & Economics, 2010, 36.
39. *Economic and Financial Crimes Commission (Establishment Act, 2004)*.
40. Section 46 of the EFCC Act 2004
41. Izedonmi F, Ibadin PO. Forensic accounting and financial crimes: Adopting the inference relevance and logic solution approach, *African Research Review*, 2012.
42. Manning GD. *Financial investigation and forensic accounting*. 2nd ed. Boca Raton, FL: Taylor & Francis, 2005.
43. *ibid* (n 10)
44. *Onochie v. Odogwu* (2006) 6 NWLR (Pt. 975) 64 at 72
45. *Shazali v. State* (1988) 7 NWLR, (Pt. 93) 164 at 169.
46. Dong Renzhou: *Legal Governance of False Accounting*, Beijing: People's Court Press, 2006, 220-247.
47. Well J. *Forensic Accounting as a Tool for Fighting Financial Crime in Nigeria*, *Research Journal of Finance and Accounting*, 2013.