

INTRODUCTION

Background of Study

Akwa Ibom State Ministry of Works is a public sector created as an organ of civil service in 1987. As a public sector, it has been observed in recent years that government spending has always been on the increase that the public its various representatives demands to know whether such spending are being done wisely or whether some are necessary at all. Some ministries, economic planners and other employers who manage the activities of the public establishments are by virtues of those responsibilities required to amount for their activities to the public. Activities in some public sectors are sometimes always accompanied by some degree of fraud. This should not be surprising in view of the fact that money and new monies are involved in its operation. This is an in-road to the incidence of fraud in the ministries including ministry of works. Some personnel in the ministry are particularly involved in fraud because its perpetration is on the increase and continues to acquire greater satisfaction. More importantly, the news of fraud or attempted fraud dent the reputation of the ministries concerned and reduces the level of confidence the public has in the entire sector.

Fraud came into being later in 19th and 20th centuries. And since then, its incidence continues to increase across private and public sectors and across nations. According to Okon(2008 p.10), "fraud is a universal problem as no nation is immune although developing countries and their various states suffer the most pain". Archibong(2005 p.101) describes fraud as: "a predetermined and well planned tickly process or service usually undertaken by a person or a group of persons with the sole aim of cheating another person or organization to gain ill-gotten advantages, be in monetary value or otherwise, which would not have accrued in the absence of such deceitful procedure". Expatiating this description, Asukwo (2007 p.120) submits that: "fraud is an act of stealing from, depriving of, duping or exploiting an individual, organization or group of

individuals, or institutions through criminal manipulations or procedures”. From the description so far made, it is noted that the incidence of fraud is ubiquitous.

In the circumstances, auditing can be used as an effective tool in the detection, prevention and control of fraud in the public sector including the Akwa Ibom State Ministry of Works. Auditing is defined by Adeniji (2007 p.56) and Millichamp(2009 p.5) as “the independent examination of, expression of opinion on the financial statement of an enterprise by an appointed auditor(s) in pursuance of the appointment and in compliance with any relevant statutory obligation”. In other words, auditing is concerned with examination of financial statement by a licensed auditor and certified accountant or public accountant to determine the fairness of financial statement, present a true and fair view of the financial statement and it present a true and fair view of the state of affairs of the organization.

The primary objective of an auditing, according to Sydney (2008 p.90) is to enable the auditor to say that those accounts show a true and fair view of the state affairs of the enterprise of course to say that they do not. Deterrence of fraud is the responsibility of management, and the internal audit. Building department is one of the functional components of the state ministry of works and transport; it has been in existence since the creation of state. This department comprises of professionals on building and construction industries especially architects, builders, quality surveyors, technician, craftsmen, attendants and laborers. The main function of the department is to represent the state government in the actualization of its building construction and maintenance programs.

The main services offered are:

- Feasibility studies/report of government building project proposed.

- Architectural works.

- Quantity surveying

- Building production management

- General/maintenance of public buildings

Estate management

Office consultancy services to state government agencies and local government.

Responsibilities undertaken by the development since of the state also include the following:

- General repairs, renovation and furnishing of government buildings.

- Construction of 1060 no junior staff houses.

- Construction of 95 intermediate staff houses.

- Construction of government guest houses etc.

Department is responsible for examining and evaluating the adequacy and the effectiveness of actions taken by management to fulfill this obligation Sam (p. 2011).

The breakthrough in technology occasioned by information and communication technology (ICT) has made fraud assume new varieties. These have their root in which colar crimes such as security fraud, embezzlement, bankruptcies, contracts, dispute and possibly criminal financial transaction including money laundering by organized criminals, in the words of Gray (2007). An auditor has the responsibilities for the prevention, detection and reporting of fraud, other illegal acts, and errors is one of the most controversial issues in auditing, and has been one of the most frequently debated areas amongst auditors, politicians, media, regulators and the public.

In order to ensure efficiency in public sector, auditors should be armed with sufficient and relevant skills and knowledge to identify the indicators of fraud as this will help the organization accomplish its effectiveness of risk management, control governance processes. This could also be the case in the ministry of works, Akwa Ibom State if fraud is to be detected and prevented, hence the study, auditing as a tool for fraud detection and prevention in the public sector with particular reference to ministry of works Akwa Ibom State.

1.2 Statement of the Problem

In spite of the official public emphasis on fraud, there is still an increasing deterioration in the financial conditions of public sector including Ministry of Works, Akwa Ibom

State. Every sector including the ministry has internal audit department armed with the responsibility to examine and evaluate the adequacy and the effectiveness of auditors taken by management to fulfill its obligations. But it is disheartening that perpetrators of fraud in the public sector including the ministry are doing it under supervision of the internal auditors of the organization. What could be the responsible for this?

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