

A Comparative Study on Occupational Fraud and Prosecution

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Abstract : Ghana and Nigeria are known for their high levels of Occupational Fraud in public offices. The governments of both countries have emphasised their commitment to reducing the losses caused to the state by pledging their allegiance to the counter-fraud agencies to help tackle Occupational Fraud. Yet it seems that the prosecution of such cases is ineffective as high-profile fraudsters can operate with immunity and their cases remain unprosecuted. This research project was based on in-depth examinations of 50 occupational fraud cases involving high-profile individuals in both countries. In doing so, it established the characteristics of those who were prosecuted; the extent to which prosecutions were effectively managed; the barriers to effective prosecutions; and the similarities or differences between the occurrences in both countries. The aim of the project is to examine the practice of and barriers to prosecution of large-scale occupational fraud of those in senior public positions in Ghana and Nigeria. The study drew on the experiences of stakeholders such as defence and prosecution barristers, academics, and fraud analysts via semi-structured interviews and questionnaires. 13 interviews were conducted in Ghana and in Nigeria, where respondents were recruited using a snowball approach. Questionnaires were physically distributed: 20 of the staff at EOCO and 10 to NGO staff in Ghana; 6 and 5 came back, respectively. The empirical data collected suggests that there is no lack of will on the agencies' part to at least commence proceedings. However, various impediments hamper a successful completion of prosecution. Challenges were more evident in Nigeria, where agencies are less effective at retrieving stolen assets and changing social norms. This is further compounded by several cultural and political factors, which create limitations leaving many cases 'still pending'.

Keywords : comparative, prosecution, punishment, international, whitecollar, fraud

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