

Accountability and Transparency in the Nigerian Public Service: A Study of Selected Local Government in Ogun State in Nigeria

Grace Oyeyemi Ogundajo¹, Godwin Emanuel Oyedokun² and Ayodeji Temitope Ajibade³

^{1,3}Department of Accounting, Babcock University

²Department of Accounting, Nasarawa State University

goyen01@yahoo.com, godwinoye@yahoo.com, ajibadeayodeji@gmail.com

Abstract

The welfare of the people is at stake as a result of lack of integrity, accountability, and transparency at the government level. This study assessed the effect of accountability and transparency in financial reporting system of the Nigerian public service in Ogun State. Field survey research method was adopted, primary data obtained through the administration of structured questionnaire was used and the hypotheses were tested using regression analysis. The target population of the study was the entire forty-nine (49) staff of the finance division of the three (3) selected local governments in Ogun State (Ikene, Iperu, and Shagamu) while 43 questionnaires were retrieved and analyzed. The finding of the study revealed that the financial reporting system of public offices in Ogun state is very weak due to lack of proper accountability and transparency. Majority of the offices lack reliable, relevant and material information which could be used to prepare quality financial reporting system. The study recommends that government should ensure financial report produces budgets assessed by the national assembly which is expected to be disclosed to the public. Also, government should ensure that the audit committee is restructured.

Keywords: Accountability; Financial reporting; Financial management; Integrity; Transparency; Public service; Local government.

Introduction

Accountability and transparency have always been major courses for concern for many years as a result of misstatement of the financial statement, fraud and corruption in the public service. Although some policies and some legislative act have been made by the government concerning this issue after the establishment of the Nigerian Constitution in 1990 with several amendments over the years; Budget Monitoring and Price Intelligence Unit (BMPIU), the Economic and Financial Crimes Commission (EFCC) Act 2002; the Independent Corrupt Practices and other related offences (ICPC) Act (2000); the Advance Fee Fraud and other related offences Act (1995); the Financial malpractices in Banks Act (1994); among others, still; headlines are still posted about the issue of corruption in the public service. A proper solution has not been found. The general assembly, as it resumed its fiftieth session on public administration and development held in New York in April (1996) laid emphasis on the fact that there is a critical need to improve accountability and transparency in the public service. One of the key observations was that there is a critical need for the Government, multilateral and bilateral donor to recognize the importance of accounting and audit system in order to provide sound reporting system. Due to financial scandals reported in daily independent on 2013, about 5.6 billion pension scam in Oyo state head of service and 1.6 million bullet proof BMW car in aviation ministry is reported by Uwajaren (2013). Efe (2016) affirmatively declared that a country with abundant human and natural resources became the honey pot of predators in the public service. Today Nigeria is now seen as one of the corrupted countries in which one of the problems is lack of accountability and transparency in the financial reporting system. A report by KPMG rated Nigeria as one of the most fraudulent country (2013). Accountability is now seen as relevant in the issue of corruption in the public service in order to maintain a transparent and fraudulent free report in the public sector.

Accountability is referred to as being able to give accountable and responsible answers for an account. Adegite (2010) noted that accountability is a proof that states that work has been done in accordance with the standards and agreed rules and officers report fairly and accurately on performance result along sides mandated roles and or plans. In a lame man's language, Transparency on the other hand means providing clear information of a particular thing. Transparency and accountability go together because a report can't be clear if it's not accountable. Achua (2009) says "serious consideration is being given to the need to be

more accountable for the often-vast amounts of investment in resources at the command of governments, which exercise administrative and political authority over the actions and affairs of political units of people. Government spending is a very big business and the public demands to know whether the huge outlays of money are being spent wisely for public interests". The term accountability is needed in the government financial report to show a clear picture of the financial activities going on in the public sector. Iyoha and Oyerinde (2009) referred to the relationship between statutory and public office holders as that of principal-agent relationship where the public officers are statutorily required to demonstrate proper accountability, openness and effectiveness in the management of public fund. This is expected as their stewardship responsibilities

The welfare of the people is at stake as a result of lack of integrity, accountability, and transparency at the government level (Agbo, 2012). If the financial statement does not show an accurate report and true report, it would affect the wellbeing of the people because all this report collated together is meant to show the net worth or the national income of the country but if anything goes wrong it affects the development of the country which in that case would indirectly affect the economy. The problem of accountability has been existence for many years in the public sector and as a result has affected the Nigerian economy negatively. An instance of ghost workers existing in payroll, embezzlement of public fund, and corruption has been recorded to have occurred and still occurring in the public service. However, reporting system has been criticized for not reporting government liability and the real state of other finances (Akenbor & Oghoghomeh, 2011). Also, public officers are guilty of not ensuring that their duties their duty is effectively and efficiently enough to avoid lack of transparency and accountability. Lack of transparency in the public sector is as a result of poor implementation of law (Madumere & Okegbe, 2014).

These fraudulent practices found in the public sector if not taken care of can affect the economy in sense that if the financial report is not up to standards or checked properly the current situation of the country leaves the government policy less effective in the economy. There are also instances reported that the financial statement in the public service are reported late and peoples view concerning this matter is that the financial statements are reported late because of manipulations of the financial statements by those preparing the government financial statement. In 2001, Federal Government public procurement conducted a diagnostic survey, it was reported that Nigeria lost several hundred billion of Naira over the last few decades due to flagrant abuse of procedures, monumental corruption, lack of transparency and merit in the award of contracts in the public sector and accountability quandary. (Uremadu, 2004) asserted that lots of billions vanished on frequent basis from government treasury as reported by Federal Government public procurement 2001 diagnostic survey but the question is where has it vanished to? In the course of this, this study examined how accountability and transparency influences the financial reporting system in public offices in Ogun State.

Literature Review

Underlying Theories

This study is hinged on two theories; stakeholders' theory and institutional theory. Stakeholder theory propounded by Edward, modified by Freeman (1984), defined it as "Any group or individual who can affect or is affected by the achievement of the organization's objectives" The theory asserted that stakeholders are required to be provided with reports in order to know the actual performance and make decisions regarding the business. Such report is expected that values are impacted to the stakeholders and that the stakeholders are enjoying the benefit for which they are entitled to. Fontaine, Haarman and Schmid (2006) described normative stakeholder theory as ethical behavior to be portrayed by the manager and stakeholders in viewing the purpose of the organization. Stakeholders' theory entails accountability and transparency of the management (government) to the stakeholders (citizens). In this case, the public is the stakeholder and any decision made by the government affects the public one way or the other. Also, a government sector that is not providing transparent and accountable reporting to the stakeholder is reducing its value expected

to be to stakeholders and therefore having a negative effect on the stakeholder.

Young (1982, revisited in 2003) viewed institutional framework as social institution affecting the management and environmental policy as a whole it is the external factors that affects and influences the internal environment; it includes sets of rules and standards that when neglected could affect the business environment as a whole (external and the internal environment). ‘The policy debates on the relationship between economic and environmental concerns or the allocation of technologies required to achieve environmental management objectives, are ways in which conventional environmental management is conceptualized. Theories on institutional analysis has created an overview of the causes of change in features of an organization and has also stated that the organization has been able to secure legitimacy through the ability of the organization to be able to comply with environmental codes and conducts and when the environmental expectations are met. Zucker (1997) (1983); Tolbert and Zucker (1983); Scott (1987). Institutional theory is useful in showing how the organization adds to the sustainability level ad environmental reporting as a result of as a result of institutions or accepted practices surrounded by the organization (Zucker, 1987).

Review of Existing Related Literature

Oloruntoba and Gbemigun (2019) investigated the relationship between the transparency among public office holders and the performance of the Nigerian public service using Ose Local Government Area Secretariat, in Ondo State as case study. It was concluded that appraising the transparency of public officials positively impacted on the performance of public sector in Nigeria. They recommended that public officers should be made answerable to any misappropriation or mismanagement of funds traceable to such irrespective of the caliber of the officer in the society. Okere and Ogundana (2019) opined that inefficiency of the Nigerian capital markets, financial instability and non-sustainability of economic growth and development are consequences of improper accountability and lack of transparency among the public office holders and statutory officials of the government.

Sylvester (2012) assessed the role of accountability in the public sector in Nigeria using field survey research; it was discovered that poor accountability affects the allocation and development of resources in Nigeria. They opined that every government department ministry and agency should provide financial statement in every financial year that discloses budget and a report that shows the performance, various analysis and factors prohibiting performance. Also, Onuorah and Appah (2012) in their study titled ‘Accountability and public sector financial management in Nigeria, found that the level of accountability is very poor in Nigeria as a result of unavailability of relevant, reliable and quality information about government activities. The study opined that for accountability to be successful, in the management of public funds in Nigeria, there must be reduction of corruption, increase in public sector accounting and auditing standards, and also, restructuring of audit committee.

As reviewed by Osho and Afolabi (2014) in their study on the effects and effectiveness of accountability and transparency in government sectors. They made use of secondary data, cross tabulation and chi square were used to analyze the data. Based on the findings, they recommended that independent and effective internal control will be needed to achieve accountability and transparency in the government sector. Madumere and Okegbe (2015) conducted a study on 36 states in Nigeria using descriptive statistics for the study variables. This study is as a result of lack of implementation of socio-economic reforms and its effect on the economy. Based on the findings this study suggested that government should provide an audit committee independent of the ministry.

Omodero and Okafor (2016) reported in their study ‘efficiency and accountability of public sector revenue and expenditure in Nigeria’ that the level of accountability is very poor in Nigeria as a result of lack of comprehensive, relevant, quality and reliable pubic financial report. It was recommended that for accountability to be successful in management of public fund there must be reduction in the level of

corruption, public sector accounting and accounting standards should improve, public account committee should be restructured and the value of money should be applied in the conduct of government business.

Abdul-Kahar, Ebi, Bin, and Nasser (2019) carried out a study on government financial reporting and public accountability in using primary data through administration of questionnaire and personal interview. The study reported a weak score for the level of managerial accountability which depicts reduction in accountability in the managerial function. The study recommended that financial report should be prepared by following the standards and disclose of financial reporting information must be reasonable and reliable. Likewise, Akabom-Ita, Anefiok and Charles (2014) viewed a topic on accounting for influence of financial convention on revenue utilization in local government areas. The study adopted is survey research design. As a result of their findings they concluded that if there is higher level of execution of financial convention, there will be effective and efficient financial management and control. There, they recommended that the relevant authorities should ensure that the staffs are discipline while handling financial and economic matter.

In line with the study of Acho and Abuh (2016) on corruption and accountability in the Nigerian public sector, it was reported that allocations of resources in the public service are not adequately utilized. They recommended that the offenders should be sanctioned and the government should provide strict policies on the financial report. Also, Oyidi (2013) carried out a study on budget and budgetary control for effective containment of corruption in the local government in Nigeria using descriptive survey research design. The study used stratified random sampling technique. The study made use of the primary source of data. From findings some problems militating against an effective control were identified. He recommended that control measures should be adopted in the public service to avoid deviation from budget priorities during implementation

According to the study of Igboyi, Nweze, Eneke and Nze (2016) on the effect of probity and accountability on the development in Nigeria, the result showed that there is no significant relationship between probity and government effort to recover stolen fund. The study recommended that country should check on the level of corruption and improve integrity. Ibietan (2013) studied the effect of corruption and public accountability in the Nigerian public sector and recommended that those found guilty of the corrupt practices should be sanctioned and public service audit committee should be restructured.

Olatunji (2015) examined several government policies inhibiting accountability in the public office using least square regression analysis method. He concluded and recommended that a nation's development and growth is measured by public officer level of accountability. Bouvard, Pierre, and Adolfo (2015) carried out a study on transparency in the financial system. Ex-post facto research design was adopted for this study. The researcher concluded that transparency enhance the stability of financial system during crises but has a destabilizing effect during normal economic time. Likewise, Adejuwon (2014) studied a qualitative research on enhancing public accountability and performance in Nigeria and concluded that unless good governance is in place with public accountability carefully observed, effective public sector performance cannot be realized.

Methodology

This study is a field survey research; with the entire 49 staff of finance section of the three selected local governments (Ikene, Iperu, and Shagamu) in Ogun State as the target population. 43 sample subjects were selected randomly while stratified sampling technique was adopted in choosing the respondents across the three local governments. Data were obtained through the administration of structured questionnaire to the respondents. The research instrument was subjected to reliability test to ensure consistency using Cronbach Alpha Reliability test with the result of 0.752 being greater than the threshold of 0.70 reflected the reliability of the instrument.

The questionnaire structured into two sections. Section A entails the demographic attributes (sex, age, marital status, qualification, working experience, position) while the Section B centered on questions used in testing the effect of transparency and accountability on financial reporting 5-likert scale was used in rating the responses with options of strongly agree (5), agree (4), undecided (3), disagree (2), and strongly disagree (1).

Data obtained were presented using tables and percentages while Ordinary Least Square regression analysis was used to determine degree of relationship between accountability and transparency of financial reporting system in Nigeria. Ordinary Least Square Regression analysis was used as it is adjudged the most appropriate statistical test for analyzing data obtained through primary source.

Model Specification

The study investigates accountability and transparency in financial reporting of the Nigerian public service. Two variables are identified in this study (independent and dependent). The dependent variable used in this study is financial reporting and the independent variable used is transparency and accountability

$Y = f(X)$

Where: Y = Dependent Variable and X = Independent Variable

Y = Financial Reporting System (FRS), and X = Accountability and Transparency

x_1 = Accountability (ATB), x_2 = Transparency (TPC)

Functional Relationship

FRS = f(ATB)..... F1

FRS = f(TPC)..... F2

The Models:

$FINR = \alpha + \beta_1TRANS + u_e$ (1)

$FINR = \alpha + \beta_2ACC + u_e$ (2)

It is expected that there would be positive relationship between the dependent (financial reporting) and independent variable (transparency and accountability). Thus, $\beta_{1-2} > 0$ at confidence level of 90%.

Analysis and Discussion of Findings

Demographic Analysis of the Respondents

Table 1: Demographic Presentation of Respondents

Socio-Demography	Frequency (%)	Percent (%)
Gender:		
Male	23	53.5
Female	20	46.5
Total	43	100
Age Group:		
Under 20-30	15	34.9
31-40	17	39.5
40 and above	11	25.6
Total	43	100
Marital Status:		
Single	15	34.9
Married	25	58.1
Divorced/separated	3	7.0
Total	43	100

Qualification:		
WAEC/GCE	5	11.6
HND/BSC	21	48.8
MSC/PHD	17	39.5
Total	43	100
Position:		
Manager	13	30.2
Accountant	16	37.2
Auditor	8	18.6
Cashier	6	14.0
Total	43	100

Source: Field Survey (2019)

The result in Table 1 shows that out of 43 filled questionnaires, 53.5% are male, 46.5% are female. Also, 34.9% of the respondents are between 20-30 years, 34.9% are between 31-40, 25.6.3% are above 40 years. Furthermore, 34.9% respondent are single, 58.1% are married while 7,0% are divorced/separated. Education backgrounds of the respondents show that 11.6% are WAEC/GCE holders, 48.8% are HND/B.Sc. holders, and 39.5% are M.Sc./PhD holders. From the table also, 32.6% of the respondents have 0-5 years working experience, 27.9% have 6-10 years working experience, 25.6% have 11-15 years working experience and, 14% have above 15 years working experience. In terms of position, 30.2% are managers, 37.2% are accountant, 18.6% are auditors and finally, 14% are cashiers.

Empirical Analysis

Test of Hypothesis One (H₀₁)

Hypothesis One: Transparency does not significantly influence financial reporting system of the Nigerian public service.

Table 2: Analysis of Responses to Questions on Objective One

S/N		SA	A	UD	D	SD
A	Variables					
1.	Transparency is all about timely release of reliable information	62.8%	27.9%	2.3%	7%	0
2	Transparency is essential in decision making process	62.8%	30.2%	7%	0	0
3	Transparency is an instrument for public examination	55.8%	30.2%	9.3%	4.7%	0
4	Lack of transparency can result to public fraud	41.9%	39.5%	9.3%	4.7%	4.7%
5	Excessive transparency will lead to an increase in financial reporting quality.	51.2%	37.2%	9.3%	2.3%	0
6	Proper and timely documentation can lead to reliable financial report	44.4%	38.3%	8.1%	44.2%	6%
7	Nondisclosure of information as a result of protecting the government reputation hinders the institution from being transparent	18.8%	27.9%	25.6%	23.3%	4.7%
10	A transparent report shows that there could be reliance in the public service financial report	53.5%	32.6%	7%	7%	0

Source: Researcher's Field Work (2019)

From result in Table 2, 62.8% strongly agree, 27.9% agree, 2.3% undecided and 7% disagree that Transparency is all about timely release of reliable information. Also, 62.8% strongly agree, 30.2% agree and 7% undecided that Transparency is essential in decision making process. 55.8% strongly agree, 30.2% agree, 9.3% undecided and 4.7% disagree that Transparency is an instrument for public examination. 41.9% strongly agree, 39.5% agree, 9.3% undecided, 4.7% disagree and 4.7% strongly disagree that Lack of

transparency can result to public fraud. Furthermore, 51.2% strongly agree, 37.2% agree, 9.3% undecided, and 2.3% disagree that Excessive transparency will lead to an increase in financial reporting quality. 14% strongly agree 9.3% agree, 18.6% undecided, 44.2% disagree and 6% strongly disagree that Proper and timely documentation can lead to unreliable financial report. In the same way, 18.8% strongly agree, 27.9% agree, 25.6% undecided, 23.3% disagree and 4.7% strongly disagree that Nondisclosure of information as a result of protecting the government reputation does not hinder the institution from being transparent. 18.6% strongly agree, 30.2% agree, 25.6% undecided, 16.3% disagree and 9.3% strongly disagree that wastage in public service funds does not disclosed transparency. 30.2% strongly agree, 20.9% agree, 25.6% undecided, 16.3% disagree and 7% strongly disagree that bribes collected and disclosed show a little bit of transparency in the public service. Finally, 53.5% strongly agree, 32.6% agree, 7% undecided, and 7% disagree that a transparent report shows that there could be reliance in the public service financial report

Table 3: Regression Estimate (Transparency)

Variable	MODEL 1			
	Coefficient	Std. Error	t-Stat	Prob.
C	1.403	.177	7.927	.000
Transparency	0.148	.085	1.741	.086
R ²	0.431			

Source: Researchers' Computation (2019)

Model one:

$$FINR = \alpha + \beta_1 TRANS + u$$

From the result in Table 3 above, the probability level is 0.86 and this is greater than 0.05. Therefore, the null hypothesis should be accepted. This implies that there is no any significant relationship between transparency and financial report in Nigeria public service and that the relationship is positive as coefficient sign is positive. The value for R² which is 0.031 implies that transparency can only account for 3% variation in financial report while 97% will be accounted by other factors that are not included in the model

Test of Hypothesis Two (H₀₂)

Hypothesis Two: Accountability does not significantly influence financial reporting system of the Nigerian public service.

Table 4: Analysis of Responses to Questions on Objective Two

	Variables	SA	A	UD	D	SD
1	Accountability means being answerable to your actions	69.8%	18.6%	7%	4.7%	0
2	Accountability connotes independence	53.5%	34.9%	7%	4.7%	0
3	Abnormal increase in accountability level depicts a fraud free local government institution	18.6%	27.9%	39.5%	9.3%	4.7%
4	Accountability in the public sector connotes increase in investors of the business	41.9%	37.2%	14%	4.7%	2.3%
5	The body that ensures accountability in the public service are effective and efficient	37.2%	37.2%	9.3%	11.6%	4.7%
6	A lawless government institution promotes accountability level	16.3%	14%	18.6%	30.2%	20.9%
7	External and internal control is very effective in the public service	41.9%	27.9%	9.3%	18.6%	2.3%
8	Misappropriation of public fund has a positive effect in public service accountability.	32.6%	23.3%	11.6%	16.3%	16.3%
9	Theft of fund not recorded in the financial statement reduces accountability in public report.	39.5%	30.2%	14%	14%	2.3%

10	Compliance of the financial report with public accounting standard depicts accountability	41.9%	32.6%	18.6%	7%	0
11	Public accountability if properly done could improve or increase the number of investors in the public service	44.2%	39.5%	11.6%	2.3%	2.3%
12	Government financial reports are to be disclosed to the public without delay at an agreed time	46.5%	32.6%	11.6%	7%	2.3%
13	Accountability depicts increase in credibility level in the Nigerian public service	48.8%	30.2%	18.6%	2.3%	0
14	Poor level of transparency of the government poses a threat on its accountability of financial report.	55.8%	23.3%	11.6%	4.7%	4.7%

Source: Researchers' Field Work (2019)

From Table 4, 69.8% strongly agree, 18.6% agree, 7% undecided, 4.7% disagree that accountability means being answerable to your actions. 53.5% strongly agree, 34.9% agree, 7% undecided, and 4.7% disagree that accountability connotes independence. Also, 18.6% strongly agree, 27% agree, 39.5% undecided, 9.3% disagree and 4.7% strongly disagree that abnormal increase in accountability level depicts a fraud free local government institution. 41.9% strongly agree, 37.2% agree, 14% undecided, and 4.7% disagree that accountability in the public sector connotes increase in investors of the business. 37.2% strongly agree, 37.2% agree, 9.3% undecided, 11.6% disagree and 4.7% strongly disagree that the body that ensures accountability in the public service are effective and efficient. 16.3% strongly agree, 14% agree, 18.6% undecided, 30.2% disagree and 20.9% strongly disagree that a lawless government institution promotes accountability level. 41.9% strongly agree, 27.9% agree, 9.3% undecided, 18.6% disagree and 2.3% strongly disagree that external and internal control is very effective in the public service. 32.6% strongly agree, 23.3% agree, 11.6% undecided, and 16.3% disagree that misappropriation of public fund has a positive effect in public service accountability. 39.5% strongly agree, 30.2 agree, 14% undecided, 14% disagree, and 2.3% strongly disagree that theft of fund not recorded in the financial statement reduces accountability in public report. 41.9% strongly agree, 32.6% agree, 18.6% undecided, and 7% disagree that compliance of the financial report with public accounting standard depicts accountability. Furthermore, 44.2% strongly agree, 39.5% agree, 11.6% undecided, 2.3% disagree and 2.3% strongly disagree that public accountability if properly done could improve or increase the number of investors in the public service. 46.5% strongly agree, 32.6% agree, 11.6% undecided, 7% disagree and 2.3% strongly disagree that government financial reports are to be disclosed to the public without delay at an agreed time. 48.8% strongly agree, 30.2% agree, 18.6% undecided, and 2.3% disagree that accountability depicts increase in credibility level in the Nigerian public service. Finally, 55.8% strongly agree, 23.3% agree, 11.6% undecided, 4.7% disagree and 4.7% strongly disagree that poor level of transparency of the government poses a threat on its accountability of financial report

Table 5: Regression Estimate (Accountability)

Variable	MODEL 1			
	Coefficient	Std. Error	t-Stat	Prob.
C	1.2243	0.147	8.296	0.000
Accountability	0.265	0.076	3.482	0.001
R ²	0.314			

Source: Researchers' Computation (2017)

Model Two:

$$FINR = \alpha + \beta_2 ACC + u$$

From Table 5, the result, at 5% significant level, the null hypothesis is rejected. This is because, the probability level which is 0.01 is less than 0.05. The rejection of null hypothesis implies that there is a

positive significant relationship between accountability and financial report in Nigeria public service. The coefficient of the variable which is 0.0265 implies that if accountability is increased by a percentage, financial report system will increase by 2.65%. The value of R² which is 0.311 implies that 31.1% variations in financial report system is accounted by accountability.

Discussion of Findings

Most public officers are corrupt and failed to render accounts of their stewardship, some of the government agencies established to enhance public accountability were not effective and their performances are not satisfactory, hence, they failed to meet the public expectation. Similarly, Okere and Ogundana (2019); Osho and Afolabi (2014) in their study, there was no significance improvement in accountability due to the application of management strategies in government sectors in Nigeria. The findings revealed that effective and efficient application of financial control systems and management strategies to accountability in public sectors will enable remedial actions to be taken as variance sets in.

Conclusion and Recommendations

The objective of this study is basically to find the effect of transparency and accountability on financial report system in Nigeria public service. The regression result shows that there is a positive relationship between transparency and accountability on financial report system. However, only accountability has a significant effect on financial report system in Nigeria public service. This implies that an increase in accountability will lead to a stronger financial report system in Nigeria public service.

After the evaluation of transparency and accountability in financial reporting of the Nigerian public service and the assessment of the negative effect of lack of transparency and accountability in the financial reporting system, it has been discovered that if this situation is not well taken care of it will endanger the rapid development of government resources or public funds.

The following recommendations are made to reduce lack of transparency and accountability in the financial reporting system:

Government should introduce an audit committee independent of the local government ministry or those in charge of the ministry to ensure that the report depicts an error free and corruption free financial reporting system in the Nigerian public service. Government should establish a special commission charged with the responsibility of ensuring that the ministries and extra-ministerial departments are well monitored to ensure transparency and proper accountability; thus, reducing complaints such as: collection of bribes, payment of salaries to ghost workers, and inefficiency of public office holders. Also, strict compliance to all rules and regulations, procedures and plans regarding public budgeting and reporting practices in order to attain the goals of public sector in Nigeria should be enforced.

References

- Abdul-Kahar, A., Ebi, S., Bin, S., & Nasser, S. M. (2019). Conceptualisation of lack of discipline and probity as the main cause towards good governance practice. *International Journal of Public Policy and Administration Research*, 6(1), 12-22. DOI: 10.18488/journal.74.2019.61.12.22.
- Acho, Y., & Abuh, P. A. (2016). Corruption and accountability in the Nigerian public sector: an empirical discourse. *International Journal of Public Administration and Management Research (IJPAMR)*, 3(3), 47-54. Website: <http://www.rcmss.com>. ISSN: 2350-2231 (Online) ISSN: 2346-7215 (Print).
- Achua, J. K. (2009). Reinventing governmental accounting for accountability assurance in Nigeria. *Nigeria Research Journal of Accountancy*, 1(1), 1-16.
- Adegite, J. K. (2010). Accounting Accountability and National Development. *Nigerian Accountant*, 56-64.

- Adejuwon, D. K. (2014). Enhancing public accountability and performance in Nigeria: Periscoping the impediments and exploring imperative measures. *Africa's Public Service Delivery & Performance Review*, 102-125
- Agbo, A. (2012, January 30). The rot in NNPC. *Tell Magazine*, pp. 56-58.
- Akabom-Ita A., Aniefiok, U. A., & Charles, E. (2014). Accounting for influence of execution of financial conventions on revenue utilization in local government areas: Nigeria's experience of level of voluntary compliance. *European Journal of Accounting Auditing and Finance Research*, 2(5), 1-18. (retrieved from <https://www.eajournals.org/journals/european-journal-of-accounting-auditing-and-finance-research-ejaifr/vol-2issue-5july2014/>)
- Akenbor, C., & Oghoghomeh, T. (2011). Cash accounting system in the Nigeria public sector – A case study of Delta State government. *Proceedings of the International Conference on Social Sciences and Humanities, Universite Du Benin*, 2(6), 153-158.
- Bouvard, M., & Pierre, C., & Adolfo, D. M. (2015). *Transparency in the financial system: rollover risk and crises*. *Journal of Finance, American Finance Association*, 70(4), 1805-1837.
- Efe, O. (2006) Issues on the Public Sector Reforms. *Daily Champion*. Retrieved from <http://allafrica.com/stories/200608160697.html>
- Fontaine, C., Antoine Haarman, A., & Schmid, S. (2006). Stakeholders' Theory. (Retrieved from: <https://pdfs.semanticscholar.org/606a/828294dafd62aeda92a77bd7e5d0a39af56f.pdf>)
- Ibietan, J. (2013). Corruption and public accountability in the Nigerian public sector: interrogating the omission. *European Journal of Business and Management* www.iiste.org ISSN 2222-1905 (Paper) ISSN 2222-2839 (Online), 5(15), 41-49.
- Igboyi, L. S., Nweze, A. U., Enekwe C. I., & Nze, D. (2016). Effect of probity and accountability on the development in Nigeria. *Research Journal of Finance and Accounting* www.iiste.org ISSN 2222-1697 (Paper) ISSN 2222-2847 (Online), 7(18), 1-13.
- Iyoha, F., & Oyerinde, D. (2009). Accounting infrastructure and accountability in the management of public expenditure in developing countries: A focus on Nigeria. *Critical Perspectives on Accounting* 21(5):361-373. DOI: 10.1016/j.cpa.2009.06.002
- Madumere, I. & Okegbe, T. O. (2014). Accountability and Transparency in the Nigerian Civil Service: The need for Social-economic reforms. *Journal of Finance and Accounting*, 6(2), 134-145.
- Okere, W. & Ogundana, O. (2019). Impact of public sector auditing in promoting accountability and transparency in Nigeria. *Journal of Internet Banking and Commerce*, 1(1), 1-5.
- Olatunji, T. E. (2015). Accountability and effective management of the public sector a panacea for Nigeria's slow economic growth and development. *International Journal of Innovative Research in Technology, Basic and Applied Sciences*, 1(1), 22-39.
- Oloruntoba, S. R., & Gbemigun, C. O. (2019). Accountability and public sector performance in the third world country: a case study of Nigeria. *International Journal of Trend in Scientific Research and Development (IJTSRD)*, ISSN: 2456-6470, 3(3), 218-225. <https://www.ijtsrd.com/papers/ijtsrd21748.pdf>
- Omodero, C. O., & Okafor, M. C. (2016). Efficiency and accountability of public sector revenue and expenditure in Nigeria. *European Journal of Accounting, Auditing and Finance Research*, 4(7), 23-42. Retrieved from <http://www.eajournals.org>
- Onuorah, A. C., & Appah, E. (2012). Accountability and public sector financial management in Nigeria. *Arabian Journal of Business and Management Review*, 1(6), 1-17.
- Osho, A. E., & Afolabi, M. B. (2014). The effects and effectiveness of accountability and transparency in government sectors. *Journal of Business and Management*, 16(4), 46-54. Retrieved from <http://www.iosrjournals.org>
- Oyidi, M. C. (2014). Budget and budgetary control for effective containment of corruption in the local government in Nigeria. *International Journal of Advanced Studies in Economics and Public Sector Management*, 2(1), 140-155. (<http://www.internationalpolicybrief.org> ISSN (Electronic):1741-8771 ISSN (Print): 1741-8763
- Scott, W. R. (1987). The adolescence of institutional theory. *Administrative Science Quarterly*, 32(4), 493-511. <http://dx.doi.org/10.2307/2392880>
- Sylvester, F. A. (2013). An assessment of accountability in the public sector in Nigeria. *Arabian Journal of Business and Management Review*, 1(3), 1-11.
- Tolbert, P. S., & Zucker, L. G. (1983). Institutional sources of change in the formal structure of organizations: The diffusion of civil service reform, 1880-1935 [Electronic version]. *Administrative Science Quarterly*, 28, 22-39. <http://digitalcommons.ilr.cornell.edu/articles/131/>
- Uremadu, S.O. (2004). Corruption in good governance in Nigeria. *Journal of Public Administration and Police Research, Academic Journal*, 3(6), 174- 183.
- Young, O. R. (1982). *Resource regimes: Natural Resources and Social Institutions*. Berkeley: University of California Press.
- Young, O. R. (2003). Environmental governance: the role of institutions in causing and confronting environmental problems. *International Environmental Agreements: Politics, Law and Economics*, 3, 377-393.
- Zucker, L. G. (1977). The Role of Institutionalization in Cultural Persistence. *American Sociological Review*, 42(5), 726-743. DOI: 10.2307/2094862. <https://www.jstor.org/stable/2094862>.
- Zucker, L. G. (1987). Institutional theories of organisation. *Annual Review of Sociology*, 13, 443-464. <https://www.jstor.org/stable/2083256>.