



ACCOUNTABILITY, PROBITY, TRANSPARENCY AND GOOD LEADERSHIP IN PUBLIC SECTOR PROMOTE SOCIETAL DEVELOPMENT

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ABSTRACT: *Projecting accountability, probity and good leadership in the management of public sector activities are part of every public official's duty to adopt processes, practices and behavior that enhance and promote public sector values and interests that will enhance societal development. Thus, the objective of this study is to examine accountability and probity: necessity for good leadership and societal development. In order to achieve this objective, primary data were gathered through field trips from the use of well-structured questionnaires. The study employed a descriptive survey method as the research design. Data were presented in a simple descriptive format using frequency tables and were analyzed using mean and Pearson Chi-square contingency test with statistical tool (SPSS version 22). The findings revealed that the weakness in law enforcement and punitive measures in curbing corruption and reducing the incidence of mishandling of public resources are a common occurrence noticed in Ministries, Departments and Agencies (MDA). It also recognized that despite good management of probity, mistakes, delays and disputes can arise and affect fund and resource management in public organizations. However, the study recommends that the government should be more active in imposing greater accountability and probity in the management of public funds. There is need for more proactive measures not only to sustain it but to re-invigorate it to ensure that things are properly done and public funds and resources are not just being embezzled in a rather reckless manner.*

KEYWORDS: Accountability, Probity, Resource management, Public sector, Corruption.



INTRODUCTION

The state of public accountability and probity in Nigeria from independence till date is highly worrisome (Thovoethin, 2013). The Nigerian post-independence socio-political and economic experiences have proved that public accountability and probity based on performance-responsibility evaluation, has been very weak since the first republic in 1966 (Adejuwon, 2014). The traditional cornerstone of public accountability is the notion that each political representative and public official is subject to what is known as accountability and probity. Public officials including political leaders ought to be responsible to the citizens for government officials' actions (Kalu & Okeke, 2020). Public accountability and probity reflects a shared responsibility, honesty, transparency, trustworthiness and openness between the government and the people on how public funds were expended (Okpala, 2019). In essence, archives of government activities should be open to the people unless such openness may be contrary to national security (Bovens, 2017). Similarly, public accountability connotes holding both elected and appointed public officials responsible for their governmental policies, actions and inactions including the application or use of power and utility of public funds. It implies that those who are in public service must answer and account to the people.

Accountability is a social relationship where an actor feels obliged to clarify and defend their conduct to some important others (Malbon, Carey & Dickinson, 2018; Sofyani, Pratolo & Saleh, 2021). Accountability guarantees judicious use of the public's scarce resources and provides oversight on duties and decisions of government-appointed officials, thereby contributing to better leadership and poverty reduction (Arun, Adhikari & Mohan, 2020; Manes-Rossi, 2019). Indeed, public accountability and probity is one of the fundamental prerequisites for curtailing power abuse among elected or appointed public officers toward ensuring that power is directed positively in the achievement of efficiency, effectiveness and transparency in nation's public service (Okekeocha, 2013). The principle of accountability demands that public officials who have or are saddled with the responsibility of administering public goals and public welfare should judiciously utilize available human, material and financial resources for the overall national development.

The principles and concepts important to public accountability include transparency, fairness, integrity, trust, responsibility, honesty and openness (Transparency International, 2013). Historically, the main cause of poor public accountability in Nigeria dates back to 1954 when a commission of inquiry was set up to look into the affairs of Igbo-Etiti District Council by the colonial administration. The outcome of the inquiry stated that "the conduct of the council affairs had become a public scandal and a systematic corruption in the award of contracts and promotion of staff" (Okonkwo, 2015). Similarly, in 1956, there was a tribunal known as the Foster-Sutton Tribunal which was set up by Colonial Administration which looked into the affairs of the African Continental Bank (ACB). The outcome of the report was that Zik was controlling the Bank's affairs like personal estate and so considered Zik's conduct as "falling short of expectations of honest and reasonable people" (The Economist Magazine, 1957).

With many years of military rule in Nigeria, it seems that public accountability under the military era has not been driven by true national spirit (Vanguard, Nigeria, 2013). Asia (2020) posits that one of the root causes responsible for the poor public accountability in government, which has also prevented development in Nigeria was emergence of the Military in governance of the country on January 15, 1966. According to Kwanashie (2017), for most of the years between 1966/1979 and 1983/1999, the autocratic nature of government under military



leadership led to lack of accountability among public officials. This scenario undermined national development and increased the level of poverty in the society (Gberevbie, Joshua, Oluye & Oyeyemi, 2017). These were some of the actions of public officials which flawed accountability procedures and resulted in corruption even during the colonial era and made development seem elusive. Research has shown that at the time the military handed over power to civilians on May 29, 1999, the proportion of the poor in Nigeria had doubled over the previous two decades, during which time the country received over USD 300 billion in oil and gas revenue; if internal policies were adequate and the resources effectively utilized, the situation would have been far better than what obtained at the end of the military era in 1999 (Kwanashie, 2017).

Statement of Problem

Resources management and its process in Nigeria remain problematic both in the areas of approval and utilization, hence the need for accountability and probity aimed at improving effective resource utilization at each stage. Many factors militate against accountability and probity in Nigeria. These factors are instruments of mismanagement of public funds such as bad leadership, instability of tenure officers, hereditary influences, administrative loyalty and eye-service syndrome. The centralization of the delivery of public service, large discretion given to public servants, financial recklessness, budgetary indiscipline, lack of accountability and probity, bureaucratic bottleneck, poor budget monitoring, macroeconomic instability and mismanagement of public funds and resources are some of the main administrative issues affecting societal development. Consequently, successive governments have fallen below expectation in imbibing a fiscal behavior pattern through effective leadership that will promote prudence and sound financial management in the system.

However, the level of corruption in Nigeria is a clear indication that the general principles of conduct through effective leadership which underpin public life have not been adequately observed. No amount of probe is likely to salvage the situation, as probe is usually not preventive in Nigeria; it has neither deterred nor prevented reoccurrence. It is a mere smokescreen and sometimes diversionary. Here, the mark of a person holding high position is the ease with which he can ignore the laws and regulations. We are being swamped by a culture of indiscipline and untruth; immorality, both at public and private organizations are at a premium. Therefore, this paper aims to explore whether some legislative measures can be designed to ensure accountability and probity through good leadership for societal development. To achieve this objective, research hypothesis was formulated to guide this study as follows:

HO₁: Accountability, probity and good leadership do not significantly influence societal development.



REVIEW OF RELATED LITERATURE

Theoretical Framework

This work adopts transformational leadership theory to analyze how to overcome accountability and probity for societal development in Nigeria. Leadership at different levels in Nigeria (federal, state, and local governments) is faced with the challenge of the inability to command respect and trust of the citizens required for successful implementation of government policies for development (Jimoh, 2017). Adoption of this theory is based on the assumptions that transformational leaders with innovative ideas are free of corrupt tendencies, which is currently lacking in Nigeria, are needed to overcome poor resource management, lack of accountability, unethical behavior in governance, and formulation and implementation of parochial ethnic and religious policies by the political leadership both at the national and state levels to the detriment of the overall developmental goals. Furthermore, an autocratic way of policy formulation without inputs from the people in a country like Nigeria would hinder sustainable development (Ejere & Abasilim, 2013; Imoke, 2014). The aim of this theory is to address accountability for sustainable development and leadership challenges in Nigeria because of its uniqueness, which emphasizes followers' input in reconsidering proposals and stimulates them to develop creative solutions to problems that could hinder the survival and growth of a nation before they occur (Egonmwan, 2019).

It has been argued by some scholars like Cacioppe (2019), Armstrong (2012), and Imoke (2014) that innovative leadership is about change for societal development, "it seems reasonable that innovation may be related to transformational leadership qualities" (Imoke, 2014: 52). Therefore, transformational leadership in Nigeria is likely to bring about good followership support needed to successfully implement policies and programmes of government for sustainable development. According to Armstrong (2012), "transformational leaders are able, by their force of performance, to make significant changes in the behavior of their followers in order to achieve the leader's vision or goals" (574). In addition, Cacioppe (2017) argues that a leader is said to be transformational when he or she can inspire others to willingly contribute toward the good of the organization or nation. This implies that leaders who are transformational are likely to achieve the set goals and the value of the desired outcomes and provide ways of achieving the goals set, which is currently absent in Nigeria's political leadership at all levels (Egonmwan, 2021). Under this condition, followers are motivated to think and act above their own self-interest and work toward the overall goal of the nation for sustainable development (Ejere & Abasilim, 2013). Effah (2013), however, points out that "not everybody who is occupying a leadership position is a leader because some get into leadership positions by chance and lead by accident" (23). The above reveals that effective leadership premised on accountability on the part of public officials is likely to enhance sustainable development in an organization or nation.

Concept of Accountability and Probity

Accountability and probity is a concept that is so crucial to the successful implementation of policies and programmes of government by its officials. And it is seen as a condition in which individuals who exercise governmental powers are constrained to act in accordance with laid down rules and regulations (Chandler & Plano, 2018). It is these constraints engendered by required norms by public employees that help them to carry out their prescribed duties properly to achieve set goals of government to protect the interest of citizens in the society. Odugbemi



(2018) argues that accountability helps citizens, civil society, and the private sector to scrutinize public institutions and officials to hold them accountable. Therefore, a society where leaders are not accountable is likely to experience mismanagement of public resources, exhibit corrupt tendencies, and hence be faced with developmental challenges.

Accountability and probity is a basic requirement for successful operation of governance and for socio-economic growth of a country. It is defined as a risk management approach ensuring procedural integrity. It is concerned with procedures, processes and systems rather than outcomes. The best accountability and probity processes do not however guarantee a Board will be immune from problems or criticism. It requires that boards act ethically, impartially, honestly and with fairness. To make probity in governance effective, the government must eliminate corruption. The other requirements of probity are effective laws, rules and regulations governing every feature of public life and an effective and reasonable implementation of those laws. Undeniably, a proper, fair and effective implementation of law is an aspect of discipline (Nnabuife, 2020).

It has been defined by intellectuals that probity is the indication of ethical behavior in a particular process. The term probity entails integrity, uprightness and honesty. For Government workers and agencies, maintaining probity and accountability involves more than simply avoiding dishonest conduct. It involves applying public sector values such as impartiality, accountability and transparency. Probity is also considered as being incorruptible. However, probity goes beyond the avoidance of being dishonest because it is determined by intangibles like personal and societal values. It is also regarded as strict obedience to a code of ethics based on undeviating honesty, especially in commercial (monetary) matters and beyond legal requirements. Ensuring probity in public sector activities is part of every public official's duty to adopt processes, practices and behavior that enhance and promote public sector values and interests (Gberevbie, Shodipo & Oviasogie, 2013).

Concept of Leadership

The leadership practices help achieve quality and positive outcomes (Fries, Kammerlander & Letterstorf, 2021). Effective leadership can drive collaboration, quality and safety advancements and development (Hinson, Madichie, Adeola, Nyigmah, Bawole, Adisa & Asamoah, 2022). Marques (2020) concurs by pointing out a few leader characteristics including ethical values, highly moral, honoring astuteness, genuineness and trust, vision, outright respect, passion, commitment, sympathy, equity, kindness, forgiveness, courage, love, profound listening, motivation, authenticity, multidimensionality and flexibility. With this current advancement, the organization requires a leader with leadership charisma (Simpson, 2017). Therefore, when the leaders' behavior is too distinctive from the followers' desires, undesirable results can weaken individual and workgroup execution (Subramaniam, Othman & Sambasivan, 2020).

From this point, Gonzalez and Firestone (2013) argue that leaders played a crucial part by interpreting state and government policies that impact accountability. This highlights the complex connections among leader reputation, trust and accountability, encouraging leaders' execution and viability. Leaders' reputations affect the degree of formal accountability components for their work-related choices and activities (Hinson et al., 2022). To realize greater accountability, public sector institutions should develop suitable leadership characteristics. Thus, previous studies (Alam, Said & Abd Aziz, 2019; Gonzalez & Firestone,



2013; Sendjaya & Pekerti, 2020) reported a positive relationship between leadership and accountability.

The role of leadership in an organization or nation for increased profitability and sustainable development could be anchored on the different theories of leadership. These theories gave an explanation to the behavior, orientation, and attitude of leaders in their quest to achieve specific goals. The theories include distributing, trait, situational, authentic, visionary, transactional, charismatic, and transformational leadership (Avolio, Walumbwa & Weber, 2019; Bryman, 2019; Burns, 2017; Gberevbie, Shodipo & Oviasogie, 2013). These theories on leadership have something in common—they explain how leaders in different sectors of society are able to realize outstanding goals in the area of followership, commitment, trust, loyalty, and dedication for performance (Hartog & Koopman, 2021).

Leadership is vital to the realization of organizational or national goals (Ujo, 2015; Klenke, 2017; Otinche, 2017; Kuada, 2020a). However, Hartog and Koopman (2021) correctly observe that leadership means different things to different people. Nevertheless, Bryman (2019) posits that “most definitions of leadership emphasize three main elements: group, influence and goal.” According to him, “a leader steers members of a group towards a goal”. On his part, Kuada (2020a: 5-8) asserts that “leaders articulate vision, encourage innovative thinking and motivate individuals and groups to exert themselves beyond the normal call of duty.” Emphasizing the importance of leadership for development, Maxwell (2015: 6) posits that “everything rises and falls on leadership.” For him, “the strength of any organization is a direct result of the strength of its leaders. Weak leaders equal weak organizations. Strong leaders equal strong organizations.” Torrington, Hall and Taylor (2018: 333) see leadership as “a process where one person influences a group of others to achieve group or organizational goals.” Thus it is evident that the importance of leadership for development, whether at the organizational or national level, cannot be overemphasized. This is particularly so since leaders are supposed to lead by example; that is, followers are to see desirable character traits in their leaders and thereby be motivated to act in such a manner as to promote enhanced performance. Consequently, no organization or nation is likely to develop beyond the capacity of its leaders to uphold accountability and probity in the management of resources.

Poor leadership is a major obstacle to development in Nigeria, particularly due to inadequate levels of accountability and transparency in the handling of public affairs. According to Akinkuotu (2021: 16-17), this is so because most political leaders in Nigeria owe allegiance to ‘godfathers’ who sponsored them into political offices, so that they (the politicians) do everything possible to satisfy them (the ‘godfathers’) even to the detriment of the nation’s development. According to Babawale (2017: 7-16), one of the major challenges to development in Nigeria is that of bad leadership and ‘politics of belly’ that abound at all levels of governance in the country. The author posits that “Nigeria lacks good quality leadership. To move forward as a nation, there is the need for a new breed of leaders that are sensitive, patriotic, and accountable and have demonstrable vision.” For Yunusa (2019), over the years, Nigeria’s failure has been traced largely to a failure of leadership: most Nigerian leaders have come to power unprepared, and therefore unable to grapple with the modern world where democracy is the dominant ideology.

Nigeria lacks effective leadership to harness its rich human and material resources for development. Lack of accountability and probity in government has helped to create wide distortions of income distribution throughout the society, thereby militating against



development (Buhari, 2018: 72-78). Ninalowo (2013) sees accountability and probity as a process whereby public officials are open and honest in the performance of their functions.

Research has shown that a leadership which subscribes to accountability in the management of public resources is fundamental to development in any nation, and Nigeria is no exception (Ninalowo, 2013; Agweda, 2017; Otinche, 2017; Richardson, 2018). In addition, some scholars have argued that there is a positive relationship between good leadership and proper accountability in the handling of public affairs in a nation's quest for development (Edoho 2017; Kuada, 2020b, 9-24). Thus where the government poorly manages public resources, wastage is inevitable (Richardson, 2018). Furthermore, some scholars have argued that one of the factors that have militate against the initiatives for development by various governments in Nigeria since independence in 1960 is that of leadership that failed to embrace the culture of proper management of public resources. The outcome has been that of poverty and hunger among the people, and that of political and social instability in the country (Onah, 2015; Agweda, 2017; Gberevbie, 2021).

In a society where the culture of accountability and probity is treated with contempt, the culture of unethical practices as a means of doing business, both in the public and private sectors, is bound to be enthroned. As a result, the funds that would have gone into development programmes are wasted by public officials. Thus there is a relationship between, on the one hand, authentic leadership that subscribes to proper accountability in the management of public resources and, on the other, development in a society.

Accountability and Development

Development is actually a function of proper accountability at the individual, organizational and national level (Thomas, 2019; Ninalowo, 2013; Agba, Ikoh, Ushie & Agba, 2018; Richardson, 2018). According to Ninalowo (2013: 32), "accountability implies that government functionaries should be prepared to be answerable for their actions at all times to members of the public and be able to justify their actions at the level of moral and ethical standard." In the same vein, Agba et al. (2018: 204) posit that "accountability demands that the public should know when money came into government treasury and how the money was used." On his part, Richardson (2018: 20) holds that "accountability is a fundamental requirement for proper management of resources for development in any society". According to Koppell (2015), accountability has five dimensions, namely, transparency, reliability, controllability, responsibility and responsiveness. These five dimensions are fundamental for the proper management of resources in an organization or a nation in promoting societal development.

On the other hand, 'development' has been viewed in various ways by different scholars. Ajagun (2013) conceptualizes it as advancement which makes life more meaningful in its various aspects, including the economic, administrative, political, social, cultural and religious. On their part, Uga, Ayorinde and Ehinomen (2015) see development as the process of economic and social transformation within countries. According to Yunusa and Okeke (2018: 59), "development is about the issue of self-reliance. It is a self-generating and self-sustaining phenomenon." For Ibude (2018), development implies the manner in which individuals cooperatively cultivate the capacity to regulate both internal and external relationships to bring about growth in the quality and quantity of goods and services that are readily available in a country for the enhancement of the living standard of its people.



From the various conceptualizations of development outlined above, it can be inferred that development is all about improvement in the living condition of people in a society. This is more likely to be realized by a leadership that subscribes to proper accountability and probity in the management of public resources. According to Wart (2013), effective leadership in any nation provides higher-quality and more efficient goods and services; it provides a sense of cohesiveness, personal development, and a higher level of satisfaction.

Research has shown that societies which subscribe to proper ethical behavior and transformational leadership that focus on innovative ideas are more likely to experience sustainable development in the area of adequate provision of infrastructure for the improvement in the citizens' standard of living (Agweda, 2017; Nnabuiife, 2020; Olatunji, 2015). The implication of the foregoing is that societies which exhibit the norms of unethical behavior and leadership with corrupt tendencies that lack innovative ideas are more likely to encounter difficulties. Such difficulties would prevent the accomplishment of the developmental goals and objectives of the government, thereby leading to lack of sustainable development, and hence experience the pains and deprivation associated with underdeveloped societies.

Furthermore, accountability is vital in good leadership; and good leadership "seeks to improve the capacity of the state, encompassing a variety of strategies to increase efficiency and effectiveness of government performance" (Omona: 2020: 159). For Adamolekun (2015), a government is accountable when its leaders are responsive, when they have respect for the rule of law, and when citizens can seek redress in the courts for acts of omission and commission by the government and its officials. In the same vein, Gregory (2017: 350) holds that accountability arrangements "are intended to ensure both the constitutionally appropriate use of elective political power itself, and the coordinated, systematic and planned bureaucratic implementation of the policy purposes defined through the exercise of that power."

METHODOLOGY

The research design of the study is a field survey method. The study employed the use of a well-structured questionnaire as a source of data collection and was presented in a simple descriptive format using frequency tables and analyzed using simple statistical tools (Statistical Package for Social Sciences, SPSS version 22). A sample size of two hundred (200) respondents was chosen through judgmental sampling technique. Two hundred questionnaires that contain questions that can elicit answers on the key areas of the concept were distributed and administered to the budget and accounting officers of the various ministries under study. A total of 20 questions were answered by the respondents as contained in the questionnaire. Participants' opinions in the survey were rated on a five-point likert scale as follows: Strongly Agree (5), Agree (4), Undecided (3), Disagree (2) and Strongly Disagree (1).



RESULTS

This section presents the results of the analyses carried out in the survey. In a 5-point likert scale, the critical region is 3.0 which is the mean of the coding values. However, the test statistics is achieved using likert scale analysis and Pearson Chi-Square Contingency Test. Accept the null hypothesis if the mean response of the respondents is less than the critical value, otherwise, reject.

Table 1: Distribution of sample on whether accountability and probity and good leadership can influence societal development (n=200).

Response	Frequency	Percentage %
Strongly agree	15	7.5
Agree	20	10
Undecided	5	2.5
Disagree	70	35
Strongly disagree	90	45

Theoretical mean = 3.0

Data in Table 1 reveal that the majority of the respondents with a large percentage of 45 strongly disagree that probity and accountability can influence fund management in public organizations. 70 (35%) respondents also disagree that probity and accountability of public officers can influence fund management while 20 (10%) respondents admitted that it can influence fund management. 15 respondents with 7.5% strongly agree and the number of respondents that neither agree nor disagree was 5 with a percentage of 2.5.

HO₁: Accountability and probity and good leadership do not significantly influence societal development.

$$M.R = \frac{\text{Sum of response}}{n_q \times n_r}$$

Mean Response = 658/ (5*40) = 3.29 (Agree) Critical region = 3.0

Decision: Since the mean response is greater than critical region, there exists enough evidence to accept the null hypothesis and conclude that accountability and probity and good leadership do not significantly influence societal development.

Hypothesis is re-tested using Chi-square contingency test as the test Statistics at 5% level of significance. Below is the SPSS output of the analysis.



Chi-Square Tests

	Value	Df	Asymp, Sig. (2 sided)
Pearson Chi-Square	135.043 ^a	12	.000
Likelihood Ratio	155.252	12	.000
Linear-by-linear association	8.205	1	.004
N of Valid Cases	1600		

Source: output data

Decision: Since the p-value, $0.062 > 0.05$, H_{01} is accepted and concluded that accountability and probity and good leadership do not significantly influence societal development.

DISCUSSION OF FINDINGS

It was found in the study that accountability and probity is pivotal to national development notwithstanding the current situation in Nigeria. Most of the works reviewed point out to the obvious fact that there is a link between accountability and probity, good leadership and societal development. However, the study reveals that public accountability and probity at all levels of governance in Nigeria, has deteriorated over the years due to bad leadership, corruption, violation of rule of law and military intervention in the nation's body politic, and these have eroded national development since independence in 1960. This is in agreement with the report of Asia (2020), that the prolonged military dictatorship in the nation's polity and the ad-hoc nature of issues of governance, the de-emphasis of accountability to the entrenchment and institutionalization of the practice of impunity and concentration of power, discouraged accountability and accentuated the propensity for corrupt practices or fraud in Nigeria. Nigeria as a nation, presently, has not shown more practical and convincing seriousness and transparency in the enforcement of accountability in the management of the nation's resources. This is in agreement with the words of Arun, Adhikari and Mohan (2020) which stated that Nigeria is yet to appreciate the place of accountability and probity, and absolute compliance to due process in the achievement of economic growth and societal development.

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. There was no significant improvement in accountability due to the application of management strategies in government sectors in Nigeria (Jimoh, 2017; Imoke, 2014). 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. The implication of the foregoing findings is that Nigeria as a nation desirous for rapid development may not achieve it in near future unless accountability and probity is practically enthroned and enforced through strict observance of the rule of law and public accountability and probity procedures by public servants.



CONCLUSION

Development of any society is meant to enhance the living standard of citizens. However, where there are challenges, sustainable development is likely to be a tall order, and Nigeria is not an exception. Sustainable development is a major challenge in Nigeria based on the data presented above, which is due to lack of proper management of resources, corruption, and accountability and probity of public officials arising from poor leadership. In this regard, it has been argued that Nigeria is a rich country with poor people. Poverty is evident on the streets and this is said to be a function of leadership failure to follow through with developmental goals, side-by-side with leadership's inclination for primitive accumulation.

From the foregoing therefore, it could be concluded that transformational leaders with innovative ideas and accountable mind-set at the federal, state, and local government levels are likely panacea to overcoming challenges of poor leadership, poor management of public resources, poor maintenance culture of infrastructure, corrupt practices, accountability challenge of public employees, unethical behavior of public officials, weak governmental institutions, and reduction of high cost of governance for development in Nigeria. This is likely to be realized as the Federal Government of Nigeria adopts a more practical approach devoid of ethnic and religious sentiment to promote accountability through determined fight against unethical behavior and corruption in high places as catalyst for proper management of resources and devotion of more funds to the execution of capital projects that could positively affect citizens for improved living standards.

RECOMMENDATIONS

The following recommendations are made to reduce lack of accountability and probity 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 by establishing a special commission charged with the responsibility of ensuring that the ministries and extra-ministerial departments are well monitored to ensure proper accountability and probity; thus, reducing complaints, such as collection of bribes, payment of salaries to ghost workers, and inefficiency of public office holders.

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