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Transparency and Accountability Concerns in the Nigerian Public Sector

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ABSTRACT

For many years, accountability and transparency have been of significant concern due to financial statement misstatements, fraud, and corruption in the public sector. Despite government policies and legislative acts aimed at addressing these issues, according to (Ezeajughu, 2021) such as the establishment of the Nigerian Constitution in 1999 and subsequent amendments, including the 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), and the Financial Malpractices in Banks Act (1994), headlines still highlight ongoing corruption in the public service, thereby raising concerns on the twin issues of accountability and transparency in the Nigerian public service. It is in this regard that this paper examined the concerns of the Nigerian public regarding accountability and transparency. Using secondary data from Transparency International (TI), this paper argued that the level of transparency and accountability in the Nigerian public sector continues to wane, accentuating the rising level of corruption and corruptive tendencies in the Nigerian public sector. To reverse this trend, it is recommended, amongst other things, that the judicial system, framework, and architecture be rejigged and radially reformed through the creation of specialized courts that will speedily dispense justice.

Keywords: Accountability, Corruption, Nigeria, Public Sector, Transparency

JEL Classification: Q50, Q58

INTRODUCTION

For many years, accountability and transparency have been of significant concerns due to financial statement misstatements, fraud, and corruption in the public sector. Despite government policies and legislative acts aimed at addressing these issues, according to Ezeajughu (2021)such as the establishment of the Nigerian Constitution in 1999 and subsequent amendments, including the 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), and the Financial Malpractices in Banks Act (1994), headlines still highlight ongoing corruption in the public service. Despite purported efforts by successive administrations, particularly since 1999, to combat corruption and strengthen public accountability, corruption persists unabated in Nigeria (Ezeajughu, 2021).

The fundamental requirements for effective governance encompass transparency and accountability in government financial transactions. However, as highlighted by Umar & Aliyu (2017), the push for accountability mechanisms arises from the prevailing practice in many developing nations where public budgeting remains shrouded in secrecy and is predominantly controlled by the executive branch. There is a growing emphasis on the role of parliaments in budget governance and oversight of public finances, driven partly by demands for increased transparency and accountability in government financial administration (Umar et al., 2017).

Government-managed public organizations are expected to uphold accountability and transparency in all activities, encompassing inputs, processes, outcomes, and community benefits, as a means of public accountability Jamaluddin, Memen, and Sanunggarah (2023). The notion of public accountability underscores the idea that the public possesses a "right to know" or access to dependable information from the government (Omar et al., 2007; Pablos Carcaba, & Lopez, 2002). This accountability concept typically arises when one party is obligated to report its decisions and actions to another party (Omar et al., 2007). Therefore, accountability is established when an agent is entrusted with resources and responsibilities by a principal (cited in Mohamed, 2021, from Kluvers & Tippett, 2010).

Research Problem for Consideration

Public sector organizations worldwide increasingly encounter numerous hurdles, such as rising expectations for top-notch services, aging infrastructure, tax competitiveness, limited tax revenues, dwindling trust, and the repercussions of shifting demographics leading to funding deficits for pension and social welfare programs and corruption. In all of this, Nigeria is not an exception.

In response, rafts of reforms, both structural and institutional, have been designed, formulated, and implemented by successive governments since the return of the country to democracy and democratic experiments. Sadly, there have been painfully little and scratchy results to show for these efforts. Despite efforts, there has been no significant improvement in Nigeria's standing on the global corruption perception index, with the country ranked 149 out of 180 in the 2020 index, three positions lower than its 2019 ranking of 146. This represents a notable decline from its 2014 ranking of 136 before the current government's tenure Emmanson & Ajayi (2020).

From former Presidents Olusegun, through Umar Musa Yar'adua, Goodluck Jonathan to Muhammadu Buhari, the experimentation on how to combat corruptionhas resulted in nothing but spectacular failure. What stronger documented, yet credible empirical evidence can buttress this position if not the path the country's corruption perception index (CPI) charts by Transparency International (TI) had followed between, for instance between 2012 and 2023 (See Figure 1).

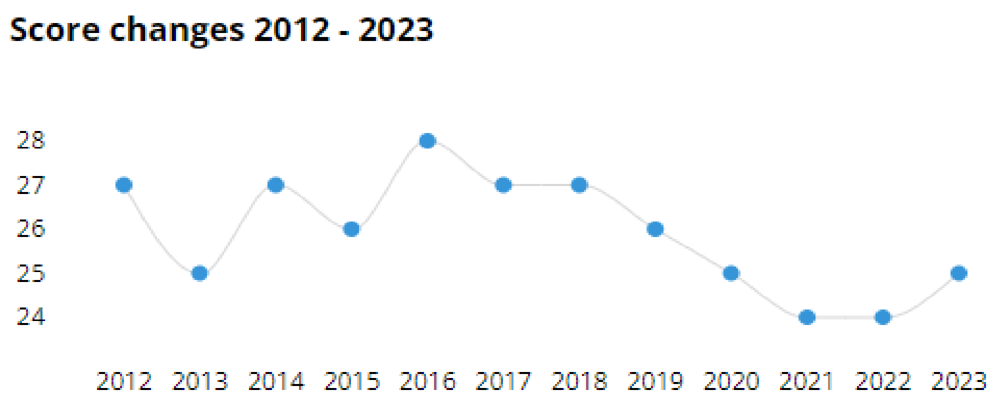

Figure 1: Trends of Corruption Perception Index for Nigeria (2012-2023)

(**Source**: Transparency International, 2012-2023)

From the figure, Nigeria was rated 27 in 2012 and then declined to 25 by 2023. By all indications, other African economies against which Nigeria's developmental indices are compared had fared better than Nigeria (See Table 1).

This can only raise discomforting concerns around the level of accountability and transparency in Nigeria in general and the Nigerian public sector.

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Table 1: Trend in CPI for four African economies between 2012 to 2023

	Country/Years		**2012**		**2023**	
	Nigeria		27		25	
	Ghana		45		43	
	South Africa		43		41	
	Egypt		32		35	

(**Source:** Transparency International, 2023)

In addition, TI put the cancer of corruption more succinctly below, especially after the release of the 2023 ranking:

The 2023 Corruption Perceptions Index (CPI) shows that corruption is thriving across the world. Over two-thirds of countries score below 50 out of 100, which strongly indicates that they have serious corruption problems. The global average is stuck at only 43, while the vast majority of countries have made no progress or declined in the last decade. What is more, 23 countries fell to their lowest scores to date this year. (Transparency International, 2023)

Furthermore, a survey conducted by UNODC and the National Bureau of Statistics in 2019 revealed as shown below:

₦675 billion was paid as bribes to public officials in 2019; 30% of Nigerians paid bribes to public officials; Private sector bribery was 5.7% while public sector bribery was 30% in 2019; Direct bribery requests by public officials accounted for 60% of all bribery transactions in 2019; More educated people are more likely to pay bribes; 48% of Nigerians who refused to pay bribes suffered negative consequences. 45% of bribes were paid to speed up or formalize an administrative procedure. ▪ 60% of the time, public officials demanded bribes directly. 93% of bribes were in cash, with the average sum of ₦5,754 ($52). Nigerian public officials continue to face little resistance when requesting bribes. UNODC & NBC (2019)

In Nigeria, accountability challenges arise from various malpractices such as the inclusion of ghost workers in ministry and extra-ministerial department payrolls, instances of fraud, embezzlement, destruction of critical office documents, poor budget execution, and corruption Onuorah & Appah (2012).

The nation continues to be perceived by both its citizens and the international community as deficient in transparency and accountability. This perception is primarily driven by a dwindling availability of public resources, increasing demands from citizens, and the global perception of Nigeria as a nation characterized by ineffective service delivery and widespread corruption. The fundamental causes of corruption typically stem from a lack of transparency and accountability. Implementing transparency and accountability in all decision-making processes effectively eliminates room for exploitation. Corruption is not confined to specific sectors; rather, it thrives on systemic weaknesses compounded by political patronage, unemployment, and inadequate wages.

Combatting corruption entails holding influential individuals accountable and instituting widespread change, often necessitating a multifaceted approach. This may involve collaborating with civil society, local communities, and international organizations, while concurrently addressing issues at both the national and global levels. Such comprehensive efforts can bring about tangible improvements in the lives of citizens (Emmanson et al., 2020).

Several studies akin to this research have been conducted, including those by Meker (2023), Jamaluddin et al. (2023), Muhammad, Mediaty, & Haliah (2022), Millie et al. (2022), Appah, Onowu & Adamu (2021), and Ogundana (2017). However, the literature review reveals that empirical investigations into the accountability and transparency of the Nigerian public sector remain limited. For example, Jamaluddin et al. (2023) aimed to explore the impact of the human development index and financial performance on government accountability through transparency in Indonesia. Their findings indicated that the Human Development Index and General Allocation Fund significantly influenced accountability through transparency, while Original Local Government Revenue did not demonstrate a significant impact. Similarly, Muhammad et al. (2022) sought to analyze emerging research trends and potential areas of exploration in the domain of accountability and transparency. They found that current research predominantly focuses on public services, management of village funds, and financial oversight in mosques. Thus, this study stands out for Its unique emphasis on the underexplored transparency and accountability issues within the Nigerian public sector.

REVIEW OF EXTANT LITERATURE

Transparency

Transparency as an ethical guideline involves fulfilling moral duties Gbegi, Duenya, & Ipevnor (2019). It pertains to the openness of government towards its citizens, implying the provision of timely and reliable information about government decisions and performance to the public. This includes disclosing governmental actions, maintaining accurate records, and ensuring accessibility to information for various sectors of society, such as investors, researchers, communities, the media, and ordinary citizens (Appah, et al, 2021). Castillo and Gabriel (2020) suggest that actualizing transparency allows both internal and external governance stakeholders to scrutinize, access, and influence government operations. Transparency aims to make government and governance more accountable to public scrutiny and encourage increased citizen participation (Castillo, et al,2020). Mandating transparency ensures the responsible and effective utilization of resources. Regardless of the degree to which transparency and accountability are upheld, adhering to these principles underscores the importance of carefully evaluating potential expenditures and the allocation of government funds, thereby deterring corruption and unethical conduct (Millie, et al, 2022).

Olatunji and Umar (2014) highlight the necessity of transparency within the Nigerian public service due to several factors: (i) an increase in fraud and misappropriation by public officials, (ii) acknowledgment that these unethical behaviors have contributed to Nigeria's economic challenges, (iii) the importance of informing the public about government activities, and (iv) pressure from foreign donors urging stricter adherence to good governance. Government efforts toward promoting public transparency include streamlining operating procedures, conducting audits of accounts, staff, and equipment, implementing computerization in public sector operations like customs services and e-payments, ensuring due process in awarding contracts and procurement, and providing capacity building and skill training for public servants (Ebonyi, 2000 as cited in Olanrewaju, Sanni, Lateef, & Aliu, 2020).

Accountability

Accountability, a concept rooted in ancient history, was examined by renowned Greek philosophers such as Aristotle, Plato, and Zeno in the context of judgment, punishment, and societal regulation Mohammed (2021). In modern times, accountability has become a subject of investigation across various disciplines, including law, Stenning (1995), politics, Anderson (1981), healthcare, Emanuel & Emanuel (1996), psychology, and organizational behavior Schlenker, Britt, Pennington, Murphy, Doherty (1994) and Tetlock (1992).

The notion of accountability encompasses the legal and reporting framework, organizational structure, strategies, procedures, and actions aimed at ensuring that organizations utilizing public funds and making decisions affecting people's lives can be held accountable for their actions. Adegite (2010) defined Accountability as the responsibility to show that work has been carried out according to agreed-upon rules and standards and that the officer accurately reports on performance results about assigned roles and plans. It entails conducting activities transparently by due process, and providing feedback is crucial for fostering a strong, democratic, and dependable governance system.

The government's primary obligation is to establish and maintain effective governance, encompassing the rule of law, efficient utilization of public resources, service delivery, and accountability Uklala, Bessong, Oti, & TapangInah (2021). Accountability can also be described as the duty to demonstrate, evaluate, and take ownership of performance, both concerning achieved results and the methods employed. Simply put, the government is accountable when it conducts its affairs openly, transparently, and responsively Duenya, Upaa & Tsegba, (2017).

According to Joseph and Atairet (2022), governments in Nigeria and numerous other countries, irrespective of their developmental status, have encountered challenges in upholding transparency and accountability. Despite consistent funding allocated to government programs, accountability for public expenditure remains deficient. Effective public service accountability can be achieved if officials responsible for managing public funds and resources understand the regulations governing their actions and exercise caution during implementation. Public sector accountability involves not just one entity but a variety of bodies, agencies, and institutions. For instance, oversight of public resource utilization entails the involvement of parliament members, public entities, courts and tribunals, investigative agencies, and often, scrutiny by civil society organizations and the media. Key principles of public sector accountability encompass transparency, fairness, integrity, and trust Olaoye, Ogbebor, & Elelu (2021).

Similarly, Adegbite (2010) identified three core components of accountability: responsibility, transparency, and integrity, which the United Nations Development Program (UNDP) (2001) referred to as ATI. Furthermore, responsibility can be categorized into Financial, Administrative, Political, and Social accountabilities. As noted by Adeyemi, Akindele, Aluko, and Agesin (2012), financial accountability entails adherence to legal obligations, control over revenue and spending, authorization for using public funds for public purposes, justification of budget estimates, supervision of allocated funds, and auditing of accounts. Administrative transparency necessitates a robust internal control framework, which complements and ensures checks and balances. Political accountability primarily hinges on the conduct of free, fair, and transparent elections. Lastly, social accountability adopts a demand-driven approach, leveraging civic engagement and involving ordinary citizens and groups who advocate for increased accountability in public actions and outcomes.

Transparency, accountability, and the Characteristics of the Nigerian Public Sector

The public sector comprises the segment of a nation's economic entities whose operations are overseen, on behalf of the public, by government-appointed officials Acho (2014). It encompasses all organizations established, operated, and funded by the government for the benefit of the public Adams (2010). The public sector is concerned with governance, reflecting the complexity of the governance framework and the various approaches adopted by public sector entities. There is a renewed emphasis on the necessity for effective and efficient public management to enhance management practices within the public sector, involving adjustments to organizational structures, performance measures, and working conditions for employees Olanrewaju, Sanni, Lateef, & Aliu (2020).Public sector organizations worldwide according to Olanrewaju,et al,(2020), encounter numerous hurdles, such as rising expectations for top-notch services, aging infrastructure, tax competitiveness, limited tax revenues, dwindling trust, and the repercussions of shifting demographics leading to funding deficits for pension and social welfare programs.

Over the years, the public sector in Nigeria has been characterized largely by ineffectiveness and inefficiency Fatile (2012), perceived by both its citizens and the international community as deficient in transparency and accountability. This perception is primarily driven by a dwindling availability of public resources, increasing demands from citizens, and the global perception of Nigeria as a nation characterized by ineffective service delivery and widespread corruption Emmanson & Ajayi (2020)as well as mishandling of public funds. Despite efforts, there has been no significant improvement in Nigeria's standing on the global corruption perception index, with the country ranked 149 out of 180 in the 2020 index, three positions lower than its 2019 ranking of 146. This represents a notable decline from its 2014 ranking of 136 before the current government's tenure Emmanson, et al,(2020). The fundamental causes of corruption typically stem from a lack of transparency and

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accountability. Implementing transparency and accountability in all decision-making processes effectively eliminates room for exploitation. Corruption is not confined to specific sectors; rather, it thrives on systemic weaknesses compounded by political patronage, unemployment, and inadequate wages Emmanson, et al, (2020).

The mishandling of public funds and ineffective governance are primary factors contributing to the current state of many developing nations Ubesie, Okoh, & Ejike (2021). This situation leads to significant financial outflows from these economies to more developed countries, where job opportunities and living standards are elevated Ubesie, et al,(2021). However, this dynamic results in a "brain drain," with the source countries experiencing job losses, increased poverty, and ongoing underdevelopment. For example, despite possessing abundant natural and human resources, Nigeria's underdevelopment can be attributed to governance shortcomings and fiscal irresponsibility Ubesie, et al, (2021).

In recent years, the public sector has experienced notable changes, resulting in an increased focus on accountability and transparency. The absence of transparency and accountability within the public sector poses a significant threat to the effectiveness of capital markets, financial stability, long-term economic viability, and overall economic growth and development Ogundana (2017). Accountability and transparency are fundamental principles that ensure integrity in governance and effective service provision.

Transparency entails making government operations and financial transactions accessible for public scrutiny, whereas accountability involves holding public officials and organizations accountable for their actions Mekar (2023).In the public sector, accountability entails elected officials providing explanations regarding the origin and utilization of public resources under their control. Democracy empowers citizens to hold government officials accountable and oversee and regulate their conduct Olanrewaju, et al., (2020).

Prioritizing transparency and accountability is imperative for effective governance, prompting governments to establish a legal framework to uphold these principles in both theory and practice Millie, et al., (2022). The government's primary role is to create, enforce, and execute laws. To ensure accountability and serve the public's interests, it must demonstrate efficient resource management through clear and transparent financial reporting. Without such transparency, assessing the government's actions becomes challenging, hindering its ability to fulfill its accountability obligations Okere & Ogundana, (2017).

Accountability, Transparency and the Public concerns

Accountability and transparency have always been a major course for concern for many years as a result of misstatements of financial statements, fraud, and corruption in the public service. The welfare of the people Is at stake as a result of a 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 well-being 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 itaffects the development of the country which in that case would indirectly affect the economy Ogundajo, Oyedokun, & Ajibade (2019). They explained further that, the economy can be affected by fraudulent practices found in the public sector if not taken care of, in the 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 statements in the public service are reported late and people's 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 Ogundajo, et al, (2019)

Recently, there has been an increasing public outcry concerning the mismanagement of public funds, embezzlement on the part of government officials, high recurrent expenditures, and poor budget performance by the various governments in Nigeria since1999,Okere, et al, (2017). According to the report by Transparency Initiative, Nigeria has continued to be rated amongst the most corrupt countries in the world for many years consecutively since 2001 due to the collapse of public sector accountability Okere,et al,(2017). As a result of the increasing financial scandals and public agitation over the inability of the executive arm of government to turn things around, demand for greater accountability and transparency in the public sector has been on the increase Okere,et al(2017). Therefore, the need for solid democratic institutions responsive to the needs of people and the need to improve the efficiency, transparency, and accountability of domestic administration and public spending and the rule of law, emphasized in the 2005 world summit, to ensure full respect for human rights, including the right to development, and to eradicate corruption and build sound economic and social institutions Ezeajughu (2021).

Theoretical Consideration

Institutional Theory

Institutional theory emerged in the late 1970s through the work of John Meyer and Brian Rowan, aiming to delve deeper into how organizations align with, interact with, and are influenced by their societal, state, national, and global contexts. Institutional theory, a perspective in sociology and organizational studies, investigates how institutions mold behavior and structure within organizations by examining factors like rules, norms, and cultural values that govern behavior. There are three primary branches of institutional theory: regulative, normative, and cultural-cognitive. Regulative institutional theory focuses on how rules and regulations impact organizations and their behavior. Normative institutional theory explores the influence of norms, values, and beliefs on organizations. Lastly, cultural-cognitive institutional theory examines how cultural concepts shape organizational practices. In essence, institutional theory scrutinizes how institutions exert influence and shape the conduct of organizations.

Institutional theory, as articulated by Scott and Meyer, posits that its core components include institutions, organizations, and actors. They argue that institutions can shape the behaviors and perspectives of individuals within organizations. Additionally, individuals within these organizations can influence institutions by instigating changes within them, thus reshaping the institution itself Jamaluddin, et al.,(2023). This concept is supported by Meyer and Scott (1983), who assert that existing organizations often encounter social pressures, requiring them to align their organizational structures and activities while collaborating with other entities to achieve societal legitimacy, effectiveness, and rationality.

In the context of the Nigerian public sector, institutional theory aids in comprehending how formal rules, regulations, and informal norms impact transparency and accountability practices. Transparency and accountability are essential for good governance, and institutional theory suggests that the effectiveness of mechanisms promoting transparency and accountability relies on the institutional environment in which they operate. In Nigeria, factors such as corruption, weak regulatory enforcement, and political interference can undermine transparency and accountability efforts despite the presence of formal mechanisms. Therefore, institutional theory can assist in identifying barriers to transparency and accountability in the Nigerian public sector and guide endeavors to bolster governance institutions.

Empirical Review

Meker, (2023) study conducted an extensive bibliometric analysis of research on accounting practices in the public sector and their impact on accountability and transparency. They used the VOSviewer tool to visualize and examine scholarly publications' networks, revealing collaboration patterns, influential papers, and key themes. The study collected 840 scholarly articles from major academic databases, primarily in English, over the past decade. The findings Identified six distinct clusters of publications: Innovation and Transparency in public sector accounting; Accounting Reform and the Shift to Accrual Accounting in the Public Sector; Forensic Accounting and Internal Audit Practices in Public Sector Fraud Detection and Risk Management; The Importance of Information systems and efficiency in public sector accounting; Addressing corruption in the public sector and the role of audits in combatting it; Exploring the application of private sector accounting practices in the public sector.

Jamaluddin, et al,, (2023) research aims to investigate how the human development index and financial performance impact government accountability through transparency in Indonesia. The primary theoretical frameworks utilized in this study include Institutional Theory, supported by Stakeholder Theory and Agency Theory. The research employed a purposive sampling technique, resulting in a final sample size of 330 from various Indonesian provinces falling under the category of Indonesian open budget transparency over 10 years. Data collection involved grouping data from government websites and the Central Bureau of Statistics in Indonesia through internet searches. The collected data were subjected to descriptive quantitative analysis using the SEM (Structural Equation Modeling) method. The study's findings revealed that the Human Development Index and General Allocation Fund had a significant influence on accountability through transparency, while Original Local Government Revenue did not exhibit a significant impact.

Muhammad, et al, (2022) study intends to examine the evolving research trends and prospective avenues in the realm of accountability and transparency. Its significance lies in its potential as a valuable resource for researchers delving into this subject. Employing a critical review analysis approach, the findings indicate that current research in accountability and transparency predominantly revolves around public services, management of village funds, and financial oversight in mosques. The author suggests that these themes will persist and evolve in sync with the changing times. Notably, investigating the accountability of aid funds emerges as an intriguing research area to explore.

Millie, et al, (2022) notes that transparency and accountability are fundamental principles for the functioning of governments, regardless of their political systems. They serve as tools to combat corruption. In the context of managing school finances, both transparency and accountability are crucial requirements. Transparency ensures the responsible and efficient use of resources, while accountability provides opportunities for oversight. This study investigates how school administrators in the province of Nueva, Philippines, handle their schools' financial resources with a focus on transparency and accountability. The research findings revealed that most school administrators and finance staff possess graduate-level qualifications and substantial experience in financial management. However, the lowest levels of accountability were observed in the area of asset management, while transparency scores were lowest in budgeting. School financial managers faced various challenges, including issues related to policy procedures, disparities between market prices and budgeted amounts for supplies and equipment, and limited opportunities for training in school financial management. Additionally, delays in budget allocation, a shortage of skilled personnel for effective budget utilization, administrative duties diverting school management's attention, insufficient planning and coordination of school activities with stakeholders, and interference by school principals were identified as critical challenges that could hinder efficient financial resource utilization in secondary schools.

There search of Appah, et al,(2021) examined how public sector auditing, good governance, and financial transparency impact the financial accountability of 26 ministries within the Rivers State Civil Service. The study used a cross-sectional survey design and selected its sample size using the Taro Yamane model through simple random sampling. Data was collected from both primary and secondary sources, with a questionnaire as the primary data collection tool, assessed for content and face validity, and tested for reliability using Cronbach alpha. The study measured financial accountability as the dependent variable, while the independent variables included financial audit, performance audit, compliance audit, good governance, and financial transparency indices. The collected questionnaire responses were analyzed using univariate, bivariate, and multivariate methods. The results of the multiple regression analysis indicated a positive and significant relationship between financial audit, performance audit, compliance audit, good governance, financial transparency, and accountability in the public sector in Rivers State. In conclusion, the study found that public sector auditing, good governance, and financial transparency play a vital role in enhancing financial accountability in the Nigerian public sector.

Maswadeh and Mahmoud (2021) study aimed to understand the role of transparency and accountability in reducing administrative and financial corruption from the perspective of faculty members of public and private universities. To achieve the objectives of the study, a questionnaire was distributed among 374 faculty members in private and public universities. The hypotheses of the study were then tested based on the one-sample t-test. The most prominent results of this study are that transparency and accountability play an important role in reducing administrative and financial corruption in a high and convergent manner, confirming that transparency is a necessary stage before the stage of accountability.

Ogundana, (2017) noted that accountability and transparency have over the years been recognized as instruments forthe reduction of corruption at all levels of the public sector. A lack of transparency and accountability in the public sector presents a major risk to the efficiency of the capital markets, financial stability, long-term economic sustainability, economic growth, and development. Unfortunately, the issue of accountability is a basic problem in our country Nigeria. This is a result of the high rate of corruption embedded in virtually all sectors of our economy in Nigeria. Going by the increase in democratization and concern about corruption, citizens are demanding from the government accountability and transparency by being well-informed about what the government intends to achieve and what it has accomplished. Since publicsector financial statement is the medium of information on government activities, the public is demanding audit reports toassess the performance of those entrusted with public sector resources. This therefore implies that proper audit plays a significant role in promoting accountability. This study therefore seeks to examine the role of public sector audits in enhancing accountability and transparency in the public sector while bringing about a reduction in the level of corruption in the country.

CONCLUSION AND RECOMMENDATIONS

Accountability and transparency have been of significant concern for many years due to financial statement misstatements, fraud, and corruption in the public sector. Despite government policies and legislative acts aimed at addressing these issues, according to Ezeajughu (2021) such as the establishment of the Nigerian Constitution in 1999 and subsequent amendments, including the 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), and the Financial Malpractices in Banks Act (1994), headlines still highlight ongoing corruption in the public service, thereby raising concerns on the twin issues of accountability and transparency in the Nigerian public service.In this regard, this paper examined the concerns of the Nigerian public regarding accountability and transparency. Using secondary data from TI, this paper argued that the level of transparency and accountability in the Nigerian public sector continues to wane. To arrest and by extension reverse this development-unfriendly trend, the following recommendations are made:

1. Ensure freedom of information is crucial for fostering accountability and transparency in the Nigerian public sector, provided the Freedom of Information Act is used more effectively with little or no room for needless bureaucracies and other institutional restraints.
2. Nigeria’s judicial system and architecture must not only be rejigged but also radically reformed in such a manner as to increase the tendencies of the judicial officers to effortlessly dispense justice very quickly, while also guaranteeing impartial resolution of cases involving abuse of power.
3. It is also recommended that capacity and institutional development are necessary for the executive, legislature, and judiciary. The officials should receive the necessary information and acquire the requisite skills to effectively fulfill their responsibilities in promoting accountability and openness in their work.
4. A deficiency in judicial education and professional training,coupled with aneglect of judicial ethics, impedes the efficacy of judiciariesand individual judges in numerous nations across the globe. Inadequate resource allocation a dearth of contemporary case-management systems,and an excessive caseloadcan lead to procedural bottlenecks that compromisethe administration of justice. This contributed to effective judicial reformation. Therefore, it is also recommended that adequate training and proper allocation of cases should be focus on in our judicial system.

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