ISSN No. 2321-2705 | DOI: 10.51244/IJRSI |Volume XII Issue X October 2025

Enhancing Local Government Accountability Through Digital Governance: A Case Study of Akwa IBOM State

Lydia Alicha John[1], Bulus Simon[2] Ademola Oyeleye Oyebanji[3]

[1]Department of Pubic Administration, Federal Polytechnic, Ukana

[2]Department of Environmental Science and Management Technology, Federal Polytechnic, Ukana

[3]Department of General Studies, Federal Polytechnic, Ukana

DOI: https://dx.doi.org/10.51244/IJRSI.2025.1210000267

Received: 02 November 2025; Accepted: 08 November 2025; Published: 18 November 2025

ABSTRACT

The local governments in Nigeria are the nearest to the people, but they lack proper accountability mechanisms due to poor institutional capacities and insufficient transparency. This paper explored the role of digital governance in improving the accountability of the local government in Akwa Ibom State. In particular, it evaluated how ICT preparedness, transparency system, and citizen response affected accountability outcomes. A structured questionnaire was administered to 318 respondents drawn from 15 Local Government Areas (LGAs). Data were analyzed using descriptive and inferential statistics. The correlation analysis showed that there are significant positive correlations among ICT readiness and transparency ($r = 0.541$, $p < 0.01$), citizen feedback ($r = 0.562$, $p < 0.01$), and accountability ($r = 0.613$, $p < 0.01$). The regression model further indicated that ICT readiness ($\beta = 0.324$, $p < 0.001$), transparency mechanisms ($\beta = 0.278$, $p < 0.001$), and citizen feedback ($\beta = 0.236$, $p < 0.01$) significantly predicted accountability outcomes, jointly explaining 52% of the variance ($R^2 = 0.520$).These results affirm that accountable governance is a strong determinant at the grassroots level based on digital readiness, fiscal transparency, and participatory feedback systems. The paper concludes that enhancing ICT infrastructure, institutionalization of digital auditing instruments, and encouraging citizen-initiated feedback mechanisms can contribute significantly to accountability in local governments. The results are added to the existing body of knowledge on e-governance at the subnational level and contribute to the global demands of digitalization in the state administration.

Keywords: Accountability, Citizen Feedback, Digital Governance, ICT Readiness

INTRODUCTION

Digital technologies reshape the global governance landscape in the twenty-first century, transforming the nature of government-citizen interaction, performance of governmental functions, and transparency in state management. The emergence of digital governance, typically understood as the strategic use of Information and Communication Technologies (ICTs) in governance, has altered the accountability structure in the way of creating real-time information access, citizen involvement, and open government access (Rhamadhani and Edeh, 2024). Digital governance promotes institutional transparency by decreasing institutional bottlenecks and corruption opportunities, and ensures democratic accountability (Alcaide-Munoz et al., 2017). As a result, nations all over the world are incorporating ICT-based accountability systems, including e-budgeting, open data portals, and citizen feedback software, to enhance trust and responsiveness in governance.

In spite of these global changes, many developing countries, especially in Africa, still lack accountability due to a limited digital network, insufficient institutional capacity, and socio-political obstacles to transparency (Apeloko, 2022). The local government system is the most basic tier of governance in Nigeria which is constitutionally required to facilitate participatory development and social accountability. Nevertheless, several reports have reported similar issues as cloudy financial practices, the lack of public engagement, and bureaucratic inefficiency that damage the trust of local authorities (Tobi and Ayodeji, 2024). The fact that such issues persist

ISSN No. 2321-2705 | DOI: 10.51244/IJRSI |Volume XII Issue X October 2025

highlights the extreme importance of new forms of accountability that are based on the principles of digital governance. ICTs in local administration can also increase accountability by computerizing budget monitoring, allowing access to fiscal information, and having platforms through which limits to citizens can report service failures or corrupt actions (Rhamadhani and Edeh, 2024). However, according to the empirical findings of the subnational governments in Nigeria, the digitization of governance is still very low with a low digit of local government adoption (Guanah & Bebenimibo, 2025). In the South-South, as an example, the majority of local government councils do not have operational websites or e-governance systems that can serve as the basis to facilitate digital accountability efforts. This technological and institutional gap is manifested in the form of infrastructural gaps, as well as the lack of institutionalized digital governance practices that could assist with accountability reforms (Mendonca & Santos, 2013).

Despite the increased number of documented literature on digital governance and accountability in the world, there are still gaps in research on the subject in the Nigerian environment. To start with, there is a general focus on federal or state-level e-governance where much of the research has not been done and local government systems which are where the most accountability lapses can be seen have not been researched at all. Second, the literature scarcely combines the measures of ICT preparedness, civil perception, and institutional structure into one empirical study of local digital governance. Third, context-specific research on the Akwa Ibom State, which is in a region where bizarre administrative and socio-political factors play a role in determining the governance results, is lacking. There, therefore, exists an urgent necessity to come up with a holistic framework connecting ICT infrastructure, institutional reform, and citizen participation with the improvement of accountability at local government level.

This paper, thus, seeks to come up with a digital form of governance to improve accountability in local government management in Akwa Ibom State, which is located in Nigeria. It evaluates levels of accountability and transparency in the chosen Local Government Areas (LGAs), consciousness on ICT infrastructure and digital governance preparedness on the ground, designs a Digital Accountability Toolkit (DAT) including tools of open budgeting, e-feedback, and mobile audit tracking, understanding of how citizens view digital initiatives in local administration, and suggests policy and institutional changes that can ensure successful implementation of digital accountability systems. By means of these purposes, the study can add to both theoretical and practical knowledge by filling the gap between the digital governance design and real-life accountability results in the subnational governance systems.

MATERIALS AND METHODS

Area of the Study

The study was conducted in Akwa Ibom State, located in Nigeria's South-South geopolitical zone. The state comprises 31 Local Government Areas (LGAs) and serves as an ideal case for studying local government accountability due to its substantial federal allocations, expanding ICT infrastructure, and ongoing governance reforms. Despite these advantages, accountability challenges such as poor financial disclosure, limited citizen engagement, and low ICT utilisation persist in local administration. The state's diversity in socio-economic conditions, administrative capacity, and ICT penetration levels provides a representative context for analysing how digital governance can improve local government accountability at the grassroots level.

Methods

This study employed descriptive survey design, chosen for its ability to systematically collect and analyze quantifiable data to describe existing conditions and examine relationships among variables. As Creswell and Creswell (2023) emphasized, such a design is particularly appropriate for research that seeks to capture perceptions, attitudes, and observable practices from a large population using structured instruments. The population of the study consisted of local government officials, ICT personnel, finance officers, and community-based stakeholders directly involved in accountability and transparency processes across the 31 LGAs. According to the Akwa Ibom State Local Government Service Commission (2024), these groups total approximately 1,563 individuals. Using the Taro Yamane (1967) formula at a 5% precision level, a representative sample size of 318 respondents was determined. A stratified random sampling method was

ISSN No. 2321-2705 | DOI: 10.51244/IJRSI |Volume XII Issue X October 2025

employed, grouping the LGAs by senatorial districts Uyo, Ikot Ekpene, and Eket and randomly selecting five LGAs from each district, yielding 15 in total. The 318 participants were proportionally distributed across these LGAs to ensure fair representation.

Data were primarily collected through structured questionnaires, supplemented by secondary sources such as audit reports, budget records, and policy documents from the Ministry of Local Government and Chieftaincy Affairs. The instrument's validity was established through expert review by three scholars in public administration and information management, while a pilot test involving 30 respondents produced a Cronbach's Alpha coefficient of 0.87, confirming strong reliability (Nunnally, 1978). Data analysis involved both descriptive (mean, standard deviation, and frequency) and inferential statistics (Pearson correlation and multiple regression analysis). All analyses were performed using SPSS version 27.0, with statistical significance set at $p < 0.05$.

RESULTS

Table 3.1 Section A: Demographic Characteristics of Respondents

Variable	Category	Frequency (f)	Percentage (%)
Position	Senior Cadre	105	33.0
	Junior Cadre	197	61.9
	Management Staff	16	5.1
Total		**318**	**100.0**
LGA	Uyo	23	7.2
	Eket	21	6.6
	Ikot Ekpene	22	6.9
	Abak	21	6.6
	Oron	19	6.0
	Mkpat Enin	20	6.3
	Essien Udim	23	7.2
	Etinan	20	6.3
	Ibesikpo Asutan	22	6.9
	Nsit Ubium	20	6.3
	Ikono	20	6.3
	Obot Akara	21	6.6
	Ukanafun	23	7.2
	Onna	21	6.6
	Ini	22	6.9

ISSN No. 2321-2705 | DOI: 10.51244/IJRSI |Volume XII Issue X October 2025

Total	**15 LGAs**	**318**	**100**
Years in Service	Less than 5 years	54	17.0
	5–10 years	102	32.1
	11–15 years	87	27.4
	16 years and above	75	23.6
ICT Experience Level	Very High	48	15.1
	High	79	24.8
	Moderate	103	32.4
	Low	56	17.6
	Very Low	32	10.1

Source: Field Survey (2025).

Table 3.1 revealed that, of the 318 respondents who participated in the study across fifteen (15) selected Local Government Areas (LGAs) in Akwa Ibom State, majority of respondents (61.9%) belong to the junior cadre, followed by senior cadre staff (33.0%) and management staff (5.1%). This pattern suggests that most of the data were obtained from operational-level staff who are directly involved in implementing and reporting administrative activities. Their insights are thus valuable for understanding grassroots accountability and ICT practices. Across the LGAs, the distribution of respondents is fairly even, with each LGA contributing between 6.0% and 7.2% of the total responses. This indicates a balanced geographical coverage, which enhances the representativeness of the findings across the state's local government system. In terms of years in service, 32.1% of respondents had worked for 5-10 years, while 27.4% had served for 11–15 years. Only 17.0% had less than five years of experience. This distribution implies that most respondents have significant experience and institutional knowledge, providing reliable perspectives on the internal accountability mechanisms and digital practices of their LGAs. Regarding ICT experience level, responses varied: 32.4% of staff rated their ICT proficiency as moderate, 24.8% as high, and 15.1% as very high, conversely, 27.7% (low + very low) indicated limited ICT skills. This mixed level of digital literacy suggests that while some local government employees possess adequate ICT competence, a significant proportion still require training for full digital governance implementation

Table 3.2: Current Accountability and Transparency Practices

Statement	Mean (X)	SD
Financial reports are being made accessible to the public daily.	3.02	1.11
Budget implementation is being monitored transparently.	4.16	1.09
Internal audits are constantly being conducted.	3.58	0.97
Procurement processes follow due process.	2.95	1.21
Citizens can easily access information on LGA spending.	2.78	1.17

Source: Field Survey (2025).

ISSN No. 2321-2705 | DOI: 10.51244/IJRSI |Volume XII Issue X October 2025

The findings (see table 3.2) revealed that, respondents perceive a relatively strong mechanism in budget oversight, possibly due to state-mandated budget monitoring and internal audit functions. Similarly, "Internal audits are constantly being conducted" ($\bar{X}$ = 3.58) implies moderate adherence to internal control systems. However, lower mean scores were recorded for "Financial reports are accessible to the public daily" ($\bar{X}$ = 3.02) and "Citizens can easily access information on LGA spending" ($\bar{X}$ = 2.78). These indicate limited fiscal transparency and weak public disclosure, consistent with previous studies noting poor public access to financial data in Nigerian LGAs (Oti & Otalor, 2024). Likewise, the relatively low score for "Procurement processes follow due process" ($\bar{X}$ = 2.95) highlights continued concerns over procedural compliance in local contracting. In summary, while some internal accountability structures exist, public-facing transparency remains weak, reinforcing the need for digital governance systems that make information more accessible and verifiable.

Table 3.3: ICT Readiness Indicators

Indicator	Mean ($\bar{X}$)	SD
Availability of computers and internet infrastructures	3.25	1.08
Steady power supply for ICT use	3.61	1.23
Accessible functional ICT unit	3.42	1.15
Staff ICT training opportunities	3.18	1.07
LGA website or digital portal existence	2.89	1.14

Source: Field Survey (2025).

Table 3.3 revealed that, there is moderate preparedness overall, with mean values ranging from 2.89 to 3.61. The highest score "Steady power supply for ICT use" ($\bar{X}$ = 3.61) suggests that power availability, though not perfect, has improved enough to support some digital operations. Indicators such as "Accessible functional ICT unit" ($\bar{X}$ = 3.42) and "Availability of computers and internet infrastructures" ($\bar{X}$ = 3.25) indicate moderate technological capacity. However, "Staff ICT training opportunities" ($\bar{X}$ = 3.18) and "Existence of LGA website or digital portal" ($\bar{X}$ = 2.89) show clear limitations in digital engagement infrastructure. These results reveal that most LGAs still lack robust ICT structures and trained personnel for effective e-governance.

Table 3.4: Table 4.4: Perception and Digital Feedback Mechanism of Citizens.

Statement	Mean ($\bar{X}$)	SD
Citizens know of digital feedback platforms.	2.95	1.22
E-feedback processes do affect LGA decisions.	3.10	1.11
Online platforms encourage civic participation.	3.27	1.08
Digital tools facilitate the trust in local governance.	3.44	1.03
Citizens are willing to engage with e-governance initiatives.	3.62	0.97

Source: Field Survey (2025).

Table 3.4 revealed that, the overall grand mean of 3.28 reflects a moderate to high level of agreement, suggesting that citizens are gradually embracing digital interaction with local authorities. The highest-rated statement "Citizens are willing to engage with e-governance initiatives" ($\bar{X}$ = 3.62) shows a positive citizen attitude toward digital participation. Similarly, "Digital tools facilitate trust in local governance" ($\bar{X}$ = 3.44) and "Online

ISSN No. 2321-2705 | DOI: 10.51244/IJRSI |Volume XII Issue X October 2025

platforms encourage civic participation" ($\bar{X}$ = 3.27) indicate growing confidence in technology-based governance mechanisms. However, relatively lower means for "Citizens know of digital feedback platforms" ($\bar{X}$ = 2.95) and "E-feedback processes affect LGA decisions" ($\bar{X}$ = 3.10) suggest that while willingness is high, awareness and responsiveness are limited.

Table 3.5: Institutional and Policy Constraints

Constraint	Mean ($\bar{X}$)	SD
Lack of standardized digital policy framework	3.89	0.92
Inadequate ICT funding	3.77	1.01
Weak interdepartmental coordination	3.62	0.97
Low political commitment	3.55	1.10
Inadequate capacity development for staff	3.48	1.06

Source: Field Survey (2025)

Table 3.5 identifies institutional and policy-level barriers undermining digital accountability in Akwa Ibom LGAs. The results show consistently high mean scores ($\bar{X}$ = 3.48–3.89), indicating that respondents strongly perceive these constraints as significant. The most pressing challenge "Lack of standardized digital policy framework" ($\bar{X}$ = 3.89) suggests the absence of a coherent state or local digital governance policy, which limits coordinated implementation. "Inadequate ICT funding" ($\bar{X}$ = 3.77) and "Weak interdepartmental coordination" ($\bar{X}$ = 3.62) further indicate resource and administrative bottlenecks. Other notable issues include "Low political commitment" ($\bar{X}$ = 3.55) and "Inadequate capacity development for staff" ($\bar{X}$ = 3.48), both of which impede the institutionalization of digital accountability practices. These findings are consistent with Oloyede (2024) and Obeta & Edwin (2025), who emphasized that policy inconsistency, poor funding, and leadership inertia remain core inhibitors of digital governance in Nigerian public institutions.

Table 3.6: Pearson Correlation between Key Variables

Variables	ICT Readiness	Transparency Mechanisms	Citizen Feedback	Accountability
ICT Readiness	1	0.541**	0.562**	0.613**
Transparency Mechanisms		1	0.488**	0.598**
Citizen Feedback			1	0.571**
Accountability				1

Note: $p < 0.01$ (2-tailed)

ISSN No. 2321-2705 | DOI: 10.51244/IJRSI |Volume XII Issue X October 2025

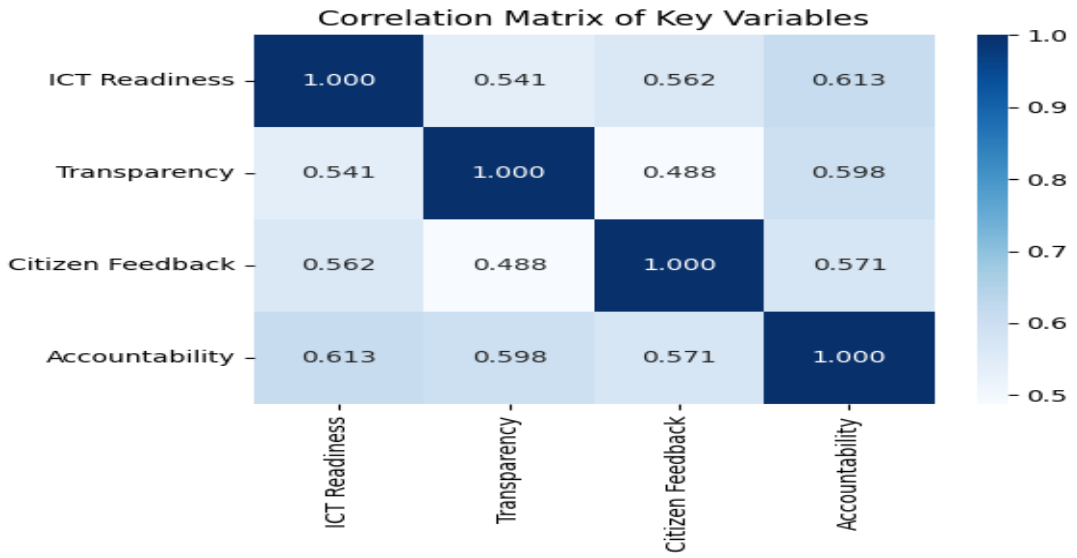

Figure 3.1 Correlation Matrix of Key Variables

Table 3.7: Results Predicting Accountability Outcomes

Predictor Variables	β	t-value	Sig. (p)	Decision
ICT Readiness	0.324	5.928	0.000	Significant
Transparency Mechanisms	0.278	4.665	0.001	Significant
Citizen Feedback	0.236	3.841	0.002	Significant
Model Summary: $R = 0.721$, $R^2 = 0.520$, Adjusted $R^2 = 0.513$, $F(3,314) = 63.22$, $p < 0.001$				

Development of A Digital Governance Framework

Framework Based on the analyzed data from 318 respondents, the framework was empirically constructed from key relationships among ICT readiness, transparency practices, citizen engagement, and institutional support systems

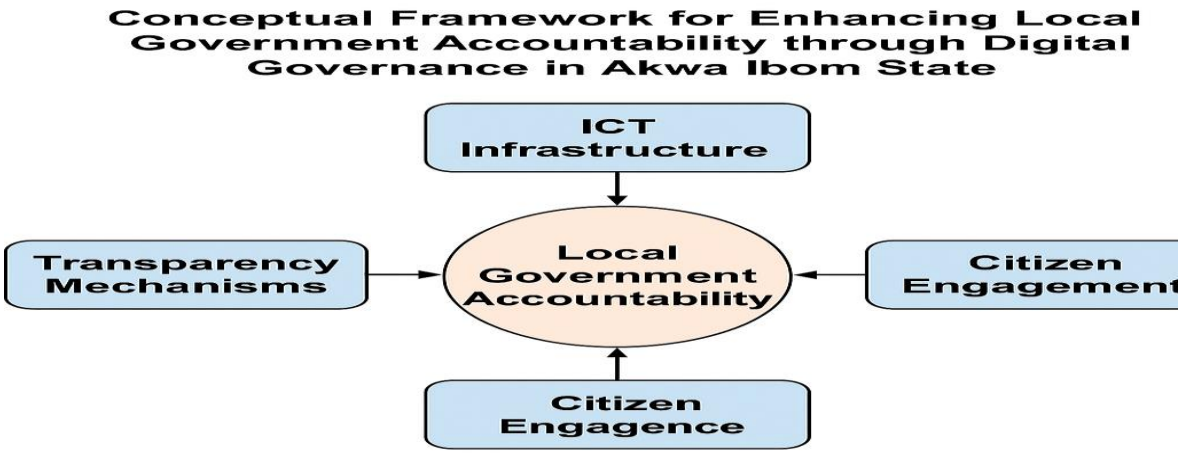

Figure 4.1: Conceptual Framework for Enhancing Local Government Accountability through Digital Governance in Akwa Ibom State

ISSN No. 2321-2705 | DOI: 10.51244/IJRSI |Volume XII Issue X October 2025

Layer	Component	Functionality	Operational Tool
Layer 1: Digital Infrastructure Readiness	ICT connectivity, data management, training	Enhances technical capacity for digital reporting and auditing	e-Government Infrastructure Dashboard
Layer 2: Transparency and Monitoring	Open budgeting, expenditure tracking, e-audit	Ensures fiscal openness and deters financial malpractice	Open Budget Portal & Mobile Audit App
Layer 3: Citizen Engagement and Feedback	Complaint management, performance rating, e-petition	Promotes participatory governance and accountability feedback loop	LocalGov e-Feedback System

DISCUSSION OF FINDINGS

The findings (see Table 4.6) reveal a strong positive correlation ($r = 0.613$, $p < 0.01$) between ICT readiness and accountability, while the regression results ($\beta = 0.324$, $p < 0.001$) confirm ICT readiness which is the strongest predictor of accountability among the studied variables. This implies that improvements in ICT infrastructure, digital literacy, and e-management systems contribute substantially to enhanced accountability practices. This finding corroborates the work of Obeta and Edwin (2025), who reported that digital governance practices in Nigerian public institutions significantly strengthen transparency and accountability through improved information access and process automation.

Transparency mechanisms also show a strong correlation with accountability ($r = 0.598$, $p < 0.01$) and remain statistically significant in the regression model ($\beta = 0.278$, $p = 0.001$). This confirms that open and traceable administrative practices, such as electronic auditing, budget disclosure, and transparent procurement, are essential drivers of accountable governance. This finding aligns with Oti and Otalor (2024), who argued that the absence of real-time financial disclosure mechanisms at the local level perpetuates fiscal opacity in Nigeria. The present study extends their assertion by demonstrating that when transparency mechanisms are digitally enabled, accountability outcomes improve substantially. Similarly, Adebisi and Ojo (2023) found that the use of digital budget monitoring portals in selected Nigerian states significantly enhanced fiscal openness and reduced corruption risks.

Citizen feedback mechanisms also exhibit a strong correlation ($r = 0.571$, $p < 0.01$) and a significant regression coefficient ($\beta = 0.236$, $p = 0.002$). This implies that responsive feedback systems, when integrated with digital governance tools, can strengthen citizen trust and reinforce accountability. This result is consistent with Guanah and Bebenimibo (2025), who found that digital communication platforms though underutilized in Nigeria's South-South region significantly improve participatory governance and citizens' oversight of local authorities.

The combined explanatory power of ICT readiness, transparency mechanisms, and citizen feedback ($R^2 = 0.520$, $F(3, 314) = 63.22$, $p < 0.001$) indicates that 52% of the variation in accountability outcomes can be explained by digital governance factors. This finding underscores the interdependence of technology, institutional openness, and civic participation as critical levers for accountable governance. The framework resonates with Heeks (2023) and UNDP (2022) models that advocate a layered, integrative approach linking technological infrastructure with institutional reforms and civic engagement to promote sustainable accountability.

CONCLUSION

This study empirically demonstrated that digital governance is a viable mechanism for improving local government accountability in Akwa Ibom State. The results revealed that ICT readiness, transparency mechanisms, and citizen feedback systems jointly contribute to strengthening accountability outcomes. Specifically, ICT readiness exhibited the strongest predictive power ($\beta = 0.324$), highlighting that without adequate digital infrastructure and capacity, governance processes remain inefficient and opaque. The developed Digital Governance Framework integrates ICT infrastructure, transparency monitoring, and citizen engagement

ISSN No. 2321-2705 | DOI: 10.51244/IJRSI |Volume XII Issue X October 2025

into a unified accountability system. This layered framework offers a practical roadmap for local councils seeking to transition from paper-based governance to data-driven, participatory, and transparent administration. Based on the findings, the following recommendations are advanced:

1. Local governments should invest in reliable internet connectivity, digital data systems, and regular ICT training to build technical readiness for digital governance.

2. Local councils should adopt e-budget portals, mobile audit apps, and open expenditure dashboards to make fiscal information accessible and reduce corruption opportunities.

3. Develop interactive e-feedback platforms that enable citizens to report grievances, track service delivery, and rate performance of LGAs in real-time.

4. Akwa Ibom State Government should establish a comprehensive Local Government Digital Policy Framework aligned with Nigeria's e-Government Master Plan to guide implementation and sustainability.

5. Enhanced commitment from local and state political leadership is essential to ensure that digital accountability tools are functional, funded, and legally backed.

REFERENCES

1. Adebisi, B., & Ojo, S. (2023). Digital transparency and fiscal openness in Nigerian state governance. Journal of Public Sector Innovation, 8(2), 71-88.
2. Akhigbe, O., & Uche, K. (2022). E-feedback systems and participatory accountability in Lagos State local councils. Journal of Governance and Development Studies, 4(1), 45-60.
3. Alcaide-Munoz, L., Rodriguez Bolivar, M. P., Cobo, M. J., & Herrera-Viedma, E. (2017). Analysing the scientific evolution of e-government using a science mapping approach. Government Information Quarterly, 34(3), 545-555. https://doi.org/10.1016/j.giq.2017.08.006
4. Apeloko, O. D. (2022). ICT and the prospect of good governance in Nigeria's Fourth Republic. Asian People Journal (APJ), 5(1), 144-154. https://doi.org/10.37231/apj.2022.5.1.319
5. Bannister, F., & Connolly, R. (2023). Digital governance and accountability: Bridging the citizen-state divide. Government Information Quarterly, 40(1), 1-12.
6. Creswell, J. W., & Creswell, J. D. (2023). Research design: Qualitative, quantitative, and mixed methods approaches (6th ed.). Sage Publications.
7. Guanah, J. S., & Bebenimibo, P. (2025). Viewpoints of Nigeria's South-South residents on digital communication, transparency, and accountability in governance. Polit Journal: Scientific Journal of Politics, 5(1), 41-56. https://doi.org/10.33258/polit.v5i1.1260
8. Heeks, R., & Bailur, S. (2022). Digital transformation and public accountability: Lessons from developing economies. Information Technology for Development, 28(3), 421-438.
9. Mendonca, N. L. F., & Santos, J. (2013). Accountability in local councils: An investigation on websites. Revista de Administracao da USP - RAUSP, 48(4), 760-773. https://doi.org/10.5700/rausp1120
10. Obeta, R. U., & Edwin, E. I. (2025). Exploring the role of digital governance in enhancing transparency and accountability in human-resource-management practices in Nigerian organisations. Arabian Journal of Business and Management Review (Kuwait Chapter), 14(1), 13-18.
11. Oloyede, F. (2024). Electronic governance: Improving service delivery in Nigeria. PERSPEKTIF, 13(2), 609-616.
12. Oti, P. A., & Otalor, J. I. (2024). Transparency and accountability in Nigeria's public sector: Local government fiscal autonomy in focus. Gusau International Journal of Management and Social Sciences, 7(1), 1-23.
13. Rhamadhani, R. F., & Edeh, F. O. (2024). Citizen participation and digital governance in public sector accountability. Sinergi International Journal of Accounting and Taxation, 2(4), 1-12. https://doi.org/10.61194/ijat.v2i4.715
14. Tobi, A. A., & Ayodeji, G. I. (2024). Decentralisation and local governance in Nigeria. Journal of Administrative Science, 20(1), 311-329.

ISSN No. 2321-2705 | DOI: 10.51244/IJRSI |Volume XII Issue X October 2025

15. Ugbudu, M., & Vihiyor, A. (2025). Public accountability in the Nigerian local government system: Practice, challenges and way forward. British Journal of Interdisciplinary Research, 2(7), 139-155.
16. United Nations Development Programme (UNDP). (2022). Digital governance for sustainable development: Policy framework for transparency and accountability. New York: UNDP.