

THE EFFECTS OF ACCOUNTABILITY AND TRANSPARENCY ON FINANCIAL MANAGEMENT OF NIGERIA LOCAL GOVERNMENT

(A Case Study of Ilorin East Local Government, Kwara State)

BY

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CERTIFICATION

This is to certify that this research work has been written by **LUKMON MURITADO ADISA** with Matriculation Number **ND/23/ACC/PT/0004** and has been read and approved as part of meeting the requirement for the award of National Diploma (ND)N in the Department of Accountancy, Institute of Finance and Management Studies [IFMS], Kwara State Polytechnic, Ilorin, Kwara State.

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DEDICATION

This project is dedicated to **ALMIGHTY GOD**, the omnipotent, omnipresent and omniscience for his blessing, protection and guidance over me, may He never desist (Amen).

It is also dedicated to my lovely parent **MR. AND MRS. LUKMON**.

ACKNOWLEDGEMENT

All praise be to **ALMIGHTY GOD**, my provider, my protector, my helper, my keeper and my maker, who has spare my life from the beginning of this program to the end, I appreciate my creator for His infinite mercy throughout the course of my study, I know that I can never exhaust all His attributes but will forever be grateful to my maker.

My everlasting appreciation goes to my lovely, caring parent **MR.** and **MRS. LUKMON** for their love, support, encouragement, advice, care, financial and moral over my entire life, I really appreciate all your effort you will forever remain in my heart, may Almighty God let you live long to reap the fruit of your labour (Amen).

An adage says behind every successful man there is a successful woman but permit me to say it in this form “behind every successful project there is always proficient supervisor **MR. ELELU M.O** despite his busy schedule he gave different ideas to make this project unique and also going through my manuscript and correcting my doubts, I say a big thank you, may God continue to increase you in wisdom and understanding as well as your household.

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CHAPTER ONE

1.0 INTRODUCTION

1.1 THE BACKGROUND TO THE STUDY

Accountability and transparency has been critical issue in financial management of local government. It has been hampering the performance of the council and has been is still a yet problem to be solved. It could be traced to have started during the early era of management, when people in co-operative efforts to achieve aims which they could not achieve individually.

What is today known as local government in Nigeria has been metamorphosed from the pre-colonial system of government which was highly localized according to the peculiarities of the areas. The local council or native authority presents the basic unit through which any nation administers her people of the grass-roots level. The theory of local government therefore, is that there must be an administrative agency through which the central government governs the people in their respective homes.

All over the world, the structure, the form and the functions of the local government are determined by the political beliefs of the people who control the central government. The local unit usually operated under a council which may consist of persons elected through democratic process by the local inhabitants or through persons appointed by the government to run the affairs of the local inhabitants.

Starting from the early 1950's, there must have lots of re-examination of the institution of local government in Nigeria. There have been a large amount of military decrees, legislature and judicial activities and finally, reforms from committee's recommendations. Meanwhile, the most remarkable of all these in the 1979 local

government reforms made the Nigeria local government states. Local government is the government at the grass roots that is nearest to the local populace. The implication of its constitutionally guaranteed governance, more evident of this level.

But contrarily, the local governments of Nigeria are often seen as nurturing grounds for barefaced corruption and near absence of accountability and transparency in conduct of public service. Local government council however instead of discharging their functions as development centers to the people at the grass root, acquired notoriety for corruption, fiscal indiscipline and overall irresponsibility. The lack of integrity, accountability and transparency at the level of governance definitely constitutes a heavy toll on the well being of the people of local government (Agbo 2012:20). Stealing, embezzlement and misappropriation of fund has become a major or hobby in Nigeria local government.

Circumvention of financial and non financial issue in the Nigeria local government has been on the increase, geometrically, this issue and many others brought the need of this research to identify the responsiveness of local government council. Local government councils have been faced with the problem of employments radiating, corruption in procurement, internal revenue convection award of contracts to the wrong contractors etc.

1.2 STATEMENT OF THE PROBLEM

The research work is to evaluate and investigate the problems associated with lack of accountability and transparency in financial management of local government council. Local government councils have been faced with the problem of employments racketing, corruption in procurement, internal revenue convection award of contracts to the wrong contractors etc.

Salaries and allowances are paid to non-existing worker as if they are duly recruited staff of local government. Government goes on to pay this money without a due process to ascertain this transparency nature of transaction. The accounting officers in the process go on in this act without adequate accountability of its responsibility.

Overhead expenditures in the council are incurred without documentation documents that are not favourite to the council chairman or officer-in-charge are destroyed to avoid persecution after services. Tender are not observed as a process of procurement but instantly friends and family members are not given the mandate to supply goods and provide services to the council without tenders.

Contact award has been on man know man, which could either be political allies or financiers. These contractors as a return to investment of financial support to the council chairman either abandon or execute the contract to the extent to which they wish, in other to recoup their money invested in election of the council. Knowing fully well that the council chairman will not query him.

In this acts, council inhabitants suffer. The federal government of Nigeria presumes that introduction of accountability and transparency (the progress) in government activity down to local government could put a check to these illicit activities in financial transactions of government down to council activities.

This research tends to access the efficiency of accountability and transparency inventions in the local government financial and non-financial of government down to council activities as enshrine by due process office.

1.3 RESEARCH QUESTION

The following research questions are designed to attend the objective of this work.

- 1) To what extent does accountability and transparency put take to the circumvention of due process in the financial and non-financial activities of the local government council in Nigeria?
- 2) To what extent has the inhabitants of local government council benefited from the proceed of accountability and transparency in improvement of social amenities?
- 3) To what extent has the process of accountability and transparency affect the official and non-official financial behavioural attitudes of council staff in Nigeria?.

1.4 OBJECTIVES OF THE STUDY

The following objectives to this research work stand to be achieved.

- 1) To ascertain whether accountability and transparency has put to check the circumvention of due process in financial and non-financial activities of the local government council in Nigeria.
- 2) To ascertain whether the inhabitants of local government council have benefited from the proceed of the accountability and transparency through the improvement of social amenities.
- 3) To ascertain whether the accountability and transparency have affected the official and non-official financial behavioural attitudes of council staff in Nigeria and Transparency

1.5 RESEARCH HYPOTHESIS

The research work is based on the following hypothesis which are formulated in tackling the problems in the subject.

H0: Accountability and Transparency has not put to check the circumvention of due process in financial and non-financial activities of the local government council in Nigeria.

H1: Accountability and Transparency has put to check the circumvention of due process in financial and non-financial activities of local government councils in Nigeria.

H2: The proceed of accountability and transparency inhabitants of local government council has benefited from the proceed of accountability and transparency in improvement of social amenities.

H0: The process of accountability and transparency has not affected the official and non-official behavioural attitudes of council staff in Nigeria.

H3: The process of accountability and transparency has affected the official and non-official financial behavioural attitudes of council staff in Nigeria.

1.6 SIGNIFICANCE OF THE STUDY

The research work will enable the researcher to establish the possible factors causing improper accountability and transparency in financial management in the conduct of public sector in Nigeria.

It is equally expected that, the research work will help to provide solution which will applied in improving the stability in the public sector. This study therefore will expose the weakness of the local government council system.

Finally, the study will generally be of immense importance to the readers on various agencies establishing by federal government in fighting corruption in Nigeria.

1.7 SCOPE OF THE STUDY

This study as the case may be covers the nature of accountability and transparency in financial management in the local government with particular reference to Moro local government area of Kwara State. The study takes a holistic approach in its research to unveil the challenges and problems hindering the proper accountability and transparency in financial management in local government and better ways of cubing them.

The study also looked at the basic ways of fund and revenue sources in the local government and its disbursement.

1.8 LIMITATIONS OF THE STUDY

During the course of carrying out this research, researcher had some experiences that constituted hindrance of the study. The limitations encounters in the process are as follows:

- i. Time constraints
- ii. Financial constraints
- iii. Respondents constraints
- i. **Time constraints:** the time allocated for this study is very tight, the project was approved in the midst of researcher studies, such as lectures,

assignment and even their home work. Therefore all these stated above made the project to be too tight but the problem was solved through time arrangement.

- ii. **Financial constraints:** in fact, one of the major obstacles of the researcher is not financially alright, therefore it made this very tedious. But the problem was solve through the researcher parent and relatives.
- iii. **Respondents constraints:** another hindrance to this study is the responses of gthe respondents, some respondents are not willing to give information, and some are very hostile while some gave irrelevant information. The problem was solve with adequate communication through respondents and enlightenment of the respondents

1.9 DEFINITION OF TERMS

- ❖ **LOCAL GOVERNMENT:** Is the third tier of government in Nigeria. It is the government at the lower level that has power of control of our local affairs as well as the staff by carrying out its functions.
- ❖ **REVENUE:** Is fund raised by the government for public purposes and constituting of taxes, licenses, fines, special assessment.
- ❖ **ALLOCATION:** Is specified amount given or allocated to various local government in the country by the federal and state government to carry out their day to day.
- ❖ **MANAGEMENT:** The achievement of organization and goals through an effective and efficient utilization of human and material resources.
- ❖ **COUNCIL:** This means an area defined to carry out government fnction.

CHAPTER TWO

LITERATURE REVIEW

2.1 INTRODUCTION

This chapter is to examine the combination of conceptual, theoretical and empirical studies of the literature which link the effect of Accountability and Transparency of financial management of Nigeria local government.

2.2 CONCEPTUAL FRAMEWORK

2.2.1 CONCEPT OF THE FRAME WORK

According to Adegite (2010) define “accountability as the obligation to demonstrate that work which has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance result vis-à-vis mandated role or plans. It means doing things transparently in line with due process and the provision of feedback.

Johnson, (2004) says that public accountability is an essential component for the functioning of our political system, as accountability means that those who are change with drafting and carrying out policy should be obliged to give an explanation of their actions to their electorate.

Premchand, (1999) observed that the capacity to achieve full accountability has been and continues to be inadequate partly because of the design of accountability itself and partly because of the widening range of objectives and associated expectation attached to accountability. The further argues that if accountability is to

be achieved in full including its constructive aspects, then it must be designed with care.

The objective of accountability aspects, then it must be designed with care. The objective of accountability should go beyond the naming the sharing of officials, or the pursuit of sleaze to a search for durable improvements in economic management, to reduce the incidence of institution recidivism. The future of accountability consists in covering the macro aspects economic and financial sustainability, as well as macro aspects of services delivery. It should envisage and regular civil employees, that of intra-governmental relationships and that between government and their respective legislatures.

Ojiakor (2009) argues that the factors and forces which militate against accountability in Nigeria include ethnicity and tribalism, corruption, religious dichotomy and military culture.

The interest is to help local governments improve the services of accountability and transparency in this instance, the local government is there to give proper accountability which is prevalence in Nigeria because of the associated problems of workers. In this review, accountability and transparency is contending with the effective performance in the government. Beside, auditing in local government budgeting in the local government financial memoranda, overview of government accounting fund accounting and financial accountability are all brought to light.

2.2.2 FINANCIAL MANAGEMENT

Financial management is concerned with the planning organizing, procurement and utilization of government financial resources as well as the formulation of appropriate policies in order to achieved the aspiration of members of that society. Premachand (1999) sees public financial management as the link between the community's aspirations with resources, and the present with future. It lies at the very heart of the operations and fiscal policy of government.

2.2.3 THE STAGE OF FINANCIAL MANAGEMENT

- 1) POLICY FORMULATION:** Policy formulation is one of the most important stages in financial management structure according to Premachand (1999), the transformation of the society's aspirations into feasible policies with well recognized financial implication is at the heart of financial management.
- 2) BUDGET FORMULATION:** The budget formulation is the step that involve the allocation of resources before the submission to the legislature for review and final approval. According to Appah (2009), in Nigeria the budget formulation involves the articulation of the fiscal, monetary, political, economic, social and welfare objectives of the government by the resident based on:
 - i. The department issues policies and guidelines which from the basis or circulars to ministries/departments requesting for inputs and their needs for the ensuring fiscal period.
 - ii. Accounting officers of responsibility units are required to obtain and collate the needs of their units.

- iii. Accounting officers of ministries in this case the permanent secretaries are required to collate these proposals which would be defended unit's heads before the supervising minister.

2.2.4 FUNCTIONS OF A LOCAL GOVERNMENT

The functions of the local government of councils are highlighted below:

- i. The formation of economic planning and development schemes for the local government areas.
- ii. The collection of rates and insurance of radio and television license
- iii. The establishment and maintenance of cemeteries burial grounds and home for the destitute.
- iv. Establishment, maintenance and regulations of slaughter houses, slaughter slabs, markets, motor parts and public conveniences.
- v. Construction and maintenance of roads, streets, drains, street lights, parks, gardens, open spaces of such public facilities as may be described from time by the governor or house of assembly.
- vi. Regulation of all birth, death and marriage.

2.2.5 FINANCIAL ADMINISTRATION PROFILE OF A LOCAL GOVERNMENT

Fayemi (1991:1) assert that chairman of each local government shall be the chief executive and accounting officer of the government provides his role as the chief accounting officer of the government shall exclude signing voucher and cheques. Fayemi goes further to say that the secretary now [HOD and treasurer to the local government]. Similarly, all payment vouchers will/may signed by the head of

department must be counter-signed by the secretary (HOD). However, each payment voucher must have attached to it, the written authorizations of the competent officer.

2.2.6 BUDGETING IN THE LOCAL GOVERNMENT

Ama (2003:43) asserts that budget is a quantitative expression of a plan of action prepared in advance of the period which it relates. By the assertion of Fayemi (1991:18), the operation of local government accounts begins with the adoption of the budget as an annual estimate of revenue and expenditures.

According to Leim, the budget contains revenue and expenditure profile and it is a public service budget which covers only areas which have constitutional authority. The heads of expenditure in the estimates constitute the basis of an appropriation of revenue necessary to meet the expenditure during the year.

2.2.7 PROBLEMS OF REVENUE COLLECTIONS IN LOCAL GOVERNMENTS

The realization of the local government revenue is not as easy as it sounds. Some factors therefore inhibit revenue collection. These factors are discussed as follows:

- 1. THE NATURE OF PUBLIC GOODS:** Fees and charges cannot affect all types of public goods and services provided by the local government. This is because it is not technically possible to compel citizens to pay for such goods and services as street lighting, fire protection, sewage disposal which they enjoy. Tax avoidance, aversion, evasion and artificial disposition are two commonly associated with fees and charges of tax revenue sourcing of the local government.
- 2. INADEQUATE ENLIGHTENMENT OF THE PUBLIC:** Tax avoidance, aversion and artificial disposition necessitated by the hatred of the public on

tax collectors, owing to their harassing method of enforcing tax payment: are the orders of the day. People still look at taxes as the business of tax collectors and of their local government or state local government should embark on enlightenment campaign to educate the public on the importance of paying taxes and its usefulness to the community.

3. **UNTIMELY RELEASE OF GRANTS:** As pointed out before, the grant from the higher government. If offered at all, are most often untimely. According to Orewa (1979), observed that the major disadvantage which most of the grants in Nigeria suffered was that they are paid in arrears and have much depends on the ability on the local authorities concern to finance the entire project from their own resources before collecting grants from the regional or state government.
4. **POOR METHOD OF REVENUE COLLECTION:** The method by which road blocks are mounted and people harassed is a very primitive way of collecting taxes and levies. Through this method has by taxes and levies decree of 1998 been stopped, it could be better if local government should have one or two name to each of the village of the local governments.
5. **LACK OF SKILLED MANPOWER:** People with low academic qualification dominate the rank and file of the local government, statistics and economists are needed to plot the affairs of the local government. Most often, one seen trust blocking the road to demand tax receipts with courtesy to people that should have been regarded friendly. They are hostile and ready to fight because they are not enlightened. The statisticians should therefore take census of all taxable adults, the economist should determined the tax elasticity and the appropriate market attraction and the accountants should provide a good accounting records while well trained tax collectors should be made to be

cordially interacting with the taxable in the village(s) or streets in the case of urban places.

2.2.8 THE MAJOR SOURCE OF FUND BY THE LOCAL GOVERNMENT

The local government revenue sourcing can be categorized into two main sources which are:

(1) THE INTERNAL SOURCES OF REVENUE OF FUND

Under the internal sources, there are fees and charges which are simply called user fees. In Nigeria, the list of fees and charges which the local government council can tap is quite numerous and include the following:

- i. LOCAL LICENSE FEES AND FINES:-** These three sources cover a lot. The items to license include bicycles, trunks, canoe and cart other than mechanical propelled trunk, goldsmith, on and off liquor, domestic animal license fees, television license fees, naming of streets registration fees etc.
- ii. DIVIDENDS AND INTEREST:-** Dividends and the revenue received from the investments of local government on companies Moro and debentures. Local governments can at times; lodge their money surpluses into fixed deposit account or into savings deposits account to each interest. Interests realized from this source enter into the revenue coffers of the local government.
- iii. RENT ON LOCAL GOVERNMENT PROPERTIES:** Local government at times has landed properties, which is rented out to users at an affordable prices. The users pay rent on land, building etc and the revenue realized go to the local government purses.

- iv. **CAPITATION RATE:** This is a tax levied on all male or female workers and all made audits resident in any particular local government area. The local government takes statistics of all ratable audits in the locally and imposes this tax on them.

(2) EXTERNAL SOURCES OF FUND/REVENUE BY LOCAL GOVERNMENT

In Nigeria, the external sources of local government revenue few under two categories namely:

- (i)The statutory allocation from the federal government and
- (ii)The statutory allocation from the state government.

2.2.9 FINANCIAL RECORDS

According to Fayemi (1991:138) there are two types of financial records that are kept in the local government councils, these are:

- (a) Records of estimate which shows the approved revenue and expenditure, the results of financial position for the year.
- (b) Records of actual transaction which shows the actual revenue and expenditure, the financial position during the year.

According to Lim, each of these records must be included in the annual financial statements of the local government councils especially in expenditure reports.

2.3 THEORETICAL FRAMEWORK

JOHN CLARKE'S THEORY

According to “John clarcke” in his book outlines of the local government defined local government as that part of the government of a nation which deals mainly with such matter as concern the inhabitants of a particular district or place and which it is thought desirable should be administered by local authority subordinate to the central government.

Local government have been empowered in many countries in Latin, America, Asia, and the middle East and Africa and North America. “KALTIN” gives four reasons for strengthening local government. They are:

- A) A local body is more accessible and quicker in response. Local services and program can be more easily adapted to a specific local need.
- B) The allocation of resources can be done most efficiently the responsibility for each outlay is given to the level of government, which is the most close to beneficiaries.
- C) Local development assist in reducing costs. If the local feel that the money is theirs, then the local people are more likely to be watchful over expenditure and to utilize money more efficiently.
- D) Development programs undertaken with public participation permit for adaptation to the specific needs of the locals.

FRANCESCO KYELLBERG’S THEORY.

According to “Francesco Kyellberg,s” Districts and countries or the equivalent local entities exist, because they are perceived to be major for the access and sustenance of citizen participation in public affairs. It is an instrument for strengthening democracy in society at large.

Local council have been called as little parliaments of the town, the city and the village and like the great parliaments of the nations. They manage their local areas more efficiently because they are more familiar with the people and the area they are administering. The whole system of democratic local self-government can not help but bring the mass of citizens into intimate contact with the persons responsible for decisions.

THEORY OF GOOD GOVERNANCE

The great administration hypotheses is related with administering strategies and structures in creating nations and it is especially pertinent to administration in Nigeria since Nigeria is a creating nation. Great administration hypothesis create from a lot of standards or strategies initially presented by World Bank in relating with and in helping creating or third worlds countries.

The world bank usually requires good governance practice among others, as a condition from the developing countries. Great administration is about how to open area in underdeveloped nation can be created.

It has been understood that a cutting edge type of government is not only about productivity that administering is likewise about responsibilities between the state and its natives (Bjork and Johnson, 2001).

Good administration is about how individuals are dealt with not only as clients or purchases (as in the new open administration approach) yet as citizens who have the right to hold their governments to account for their actions. They take or fail to take the demand for efficiency in the public sector should not ne allowed to lead to bad service. When there is bad service, citizens have the right to protest and hold

politicians accountable. Great administration hypothesis hence is an administration that sets some essential standards as indicated by which a decent government, whatever its structure must be run. such standards incorporated responsibility, control, responsiveness, straight forwardness, open cooperation, economic, effectiveness and so forth, in total, the hypothesis of good administration is made to mirror everyone of the standards articulated above and some more (Minogue, Polidono and Hulme, 1998). In perspective on the previous and in accordance with the world bank standards and approach intercessions in underdeveloped nations, great administration; an autonomous legal framework and legitimate structure to authorize contract and capable organization of open asserts. Different prerequisites for good administration incorporate a free open in inspector capable to delegate right at all dimensions of government and a pluralistic institutional structure. Aside from the above mentions, great administration is predicated on three portions of the general public which have direct impact on administration as featured. The sort of political routine, the procedure by which specialist is practice in the administration of the monetary and social assets with a view to advancement, and limit of government to detail strategies and have them successfully actualized.

Stake Holders Theory

Stake holders theory is based on the assumption that “values and necessarily and explicitly a part of doing sense of the value hey create, and what bring it are stake holders. Together so as to deliver on their purpose” (free man, Wick, Parmar, 2004). Financial statement are subject to stakeholder scrutiny to ascertain their usefulness in line with the stakeholders theory. Danesu and Rus (2003) argued the accounting information available should serve the user for their target purpose. The users of the IPAS in the public sector suggest that implementation is necessary form measuring

performance , accountability and government organization, ironically, at the practical level, the implementation of the new policies is not a simple process (Haroun, 2012). This is a mistake for technocrats to see the introduction of IPAS as merely a technical reporting innovation. Government accounting needs a broader theory of government accountability, which can be derived from Herbert Simon's organization theory (Simon, 1945). Which applied to the public sector, the essence of the theory is that a variety of stakeholders have a vested interest in a financially viable government's financial statement, a source comes from their desire to know the amount timing and degrees of uncertainty of the benefits they expect receive from government (Sunder, 1997).

General purpose financial reporting reduces information asymmetry between the stakeholders and government official in control of government financial accounting system.

IPAS are improvement on general purpose financial reporting. It is a better way to satisfy the stakeholder be a public officers on the citizens to guard against stakeholders are short-change by the government or vice-versa. The implementation of IPAS is considered a sine-qua-non. The social contract between the public office holders and the citizens confers legitimacy on the citizen in the stakeholder's basis.

2.4 EMPIRICAL REVIEW

Johnson, (2004) says that public accountability is an essential component for the functioning of our political system, as accountability means that those who are

change with drafting and carrying out policy should be obliged to give an explanation of their actions to their electorate.

Premchand, (1999) observed that the capacity to achieve full accountability has been and continues to be inadequate partly because of the design of accountability itself and partly because of the widening range of objectives and associated expectation attached to accountability. The further argues that if accountability is to be achieved in full including its constructive aspects, then it must be designed with care.

The objective of accountability aspects, then it must be designed with care. The objective of accountability should go beyond the naming the sharing of officials, or the pursuit of sleaze to a search for durable improvements in economic management, to reduce the incidence of institution recidivism. The future of accountability consists in covering the macro aspects economic and financial sustainability, as well as macro aspects of services delivery. It should envisage and regular civil employees, that of intra-governmental relationships and that between government and their respective legislatures.

According to Cokes (2010), the various approaches accountability based on the language of account can be grouped into:

- (a) Process based on accountability: This approach measure complaisance with pre-set standard and formally define outcomes. This includes fiscal and managerial accountability with reliance on the use of accountability methodologies.

- (b) Performance based on accountability: This approach measure performance against broad objectives, this measure may be qualitative and the criteria against which performance is measured less precisely defined.

UNDP tagged ATI (accountability transparency and integrity). Accountability which is segmented into:

- i. Financial accountability: the obligation of anyone handling resources, public office or any other position of trust to report on the intend and actual use of the resources or of the designed office.
- ii. Administrative accountability: this type of accountability involve a sound system of internal control, which complements and ensure proper checks and balance supplied by constitutional; government and an engaged citizenry. These include ethical codes, criminal penalties and administrative reviews.
- iii. Political accountability: this type of accountability fundamentally begins with free, fair and transparent elections and control structure, elected and appointed officials are held accountability for their action while holding public office.
- iv. Social accountability: this is a demand driven approach that relies on civil engagement and involves ordinary citizens and group exacting greater accountability for public actions and outcomes.

Ojiakor (2009) argues that the factors and forces which militate against accountability in Nigeria include ethnicity and tribalism, corruption, religious dichotomy and military culture. The interest is to help local governments improve the services of accountability and transparency in this instance, the local government

is there to give proper accountability which is prevalence in Nigeria because of the associated problems of workers. In this review, accountability and transparency is contending with the effective performance in the government. Beside, auditing in local government budgeting in the local government financial memoranda, overview of government accounting fund accounting and financial accountability are all brought to light.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 INTRODUCTION

This topic shows the effect of transparency in financial management and accountability of local government councils in Nigeria is actually a vast area of study. At least we do recognize the uniqueness of the local government council.

Though there are much local government in Kwara State, the research recast restricted her choice to bend local government.

This chapter discuss how data were source by the research design and population of the study. sample design and techniques, sources of data collection, instrument for data collection, instrument for data collection validity and reliability of the instrument and method of data analysis.

3.2 RESEARCH DESIGN

The design of the study is the description of various process to be undertaken for the successful completion of the work. The research is a descriptive survey research. The design will be use in making decision on the data sourced research.

Instrument sampling plan and content method. This is to enable the researcher obtain response and draw conclusion on the research problem.

3.3 POPULATION OF THE STUDY

The staff in the administration department, accounting department, department of Moro Local Government Council under investigation formed the

population of the study since it would be impossible for the researcher to study and investigate all the staff and officials responsible for the information sort for.

About 95 staffs were involved in the various places since the researcher can not research to all the people concerned.

A stratified random sampling techniques is used . population of one hundred staff of the various department were studied. The population was selected as follows:

Distribution population table of Moro local government.

Administrative Management	55
Internal Auditing	36
Total	95

Source: field survey, 2025

3.4 SAMPLE DESIGN AND TECHNIQUES

There is often on satisfactory generalization of what the appropriate sample design should be, some authors have suggested that the sample design should depend upon what used to be the result and how much precision the researcher desires.

In determining the sample design for the research that cost of carrying out the work should be put into consideration. While the sample should be large enough to achieve the goal, the desire for reliability and accurate estimate, it should be nevertheless small enough to keep the cost of data collected and processed as well as time needed to acquire the data.

3.5 SOURCES OF DATA COLLECTION

This involves the selection of the sample unit and sample procedures as analyzed by researcher. It also include the source of data available in the process of this study can be grouped into two, such as primary and secondary data.

3.5.1 PRIMARY SOURCES OF DATA

The primary data are sampling or study unit regarding with information is to be collected on first hand basis.

This type of data will be gathered from raw data supplied by respondents of questionnaire and interviews.

In essence, the primary data was collected by communication which involved the questioning of respondents to serve the desire information and personal observation.

3.5.2 SECONDARY SOURCES OF DATA

The secondary data source to be utilized for this research includes; study of relevant information contained in textbook, magazines, seminar, papers, news paper, journals, periodicals and revenue and expenditure returns of the local government. Other sources are bulletins, government gathers and local government financial memoranda. The above list is not exhaustive of all the sources consulted for secondary data, but only gives an insight to the extend or coverage made in consulting expert assertions, especially while reviewing related were accessed from universities of the materials were accessed from university and public libraries, government agencies and private source.

3.6 RESEARCH INSTRUMENT

For the purpose of this study, the researcher uses questionnaires as direct instrument for collecting data. The questionnaire was set of question to which the respondents are required to answer. These questionnaires were instructed in multiple choice terms which the respondents will chose from possible options.

3.7 METHOD OF DATA ANALYSIS

Data related to this research work were analyzed using percentage and simple statement as referred to the information collected from respondents through research questionnaire.

A parametric statistical testing tool z-test was used to test hypothesis about the difference between means of the groups. The formula for z-test statistical tool used is as thus stated below:

$$Z = \frac{X1 - X2}{\sqrt{\frac{SD1^2 + SD2^2}{N1 + N2}}}$$

Where: x1 and x2 are means of two groups of samples.

SD1 = Standard deviation of population 1

SD2 = Standard deviation of population 2

N1 = Size of sample from population 1

N2 = Size of sample from population 2

A five liker scale was used to award point to each specific question responded by the respondents.

The favourable statements are scored as follows:

Strongly agree [SA] = 4

Agree [A] = 3

Strongly disagree [SD] = 2

Disagree [D] = 1

No option [U] = 0

DECISION RULE

Reject the Null Hypothesis [H0] and uphold alternative hypothesis [H1]

If the z - calculated value exceeds the z - critical value otherwise do not reject the Null Hypothesis.

CHAPTER FOUR

4.0 DATA PRESENTATION AND ANALYSIS

This chapter focused on the presentation and analysis of data as provided by the questionnaires distributed and collected from respondents. Also hypothesis was formulated and their validity test against the information gathered from the respondents using z-test and percentages.

The researcher distributed 85 questionnaires to the respondents. The formulated hypothesis will also be tested with the aid of necessary tables and statistical figures. In the course of this study, 55 questionnaires were distributed to administrative management and internal auditing in Moro local government, which represents 55 percent of the population size and 35 questionnaires to internal auditing which also represents 35 percent of the population size.

For the analysis of the research work, a thirteen (13) point questionnaire statement were raised, distributed and responded to by the respondents. The responses from respondents to the questionnaires were represented in figures and percentages respectively.

4.1 DEMOGRAPHIC CHARACTERISTICS OF RESPONDENTS

TABLE 4.1: The responses and percentages of responses from respondents to questionnaire.

Questionnaire 1:

Accountability and transparency has put to check the circumventing of due process in financial and non-financial activities of local government councils in Nigeria.

Respondents	Responses						Percentages (%)					
	SA	A	D	SD	NO	TOTAL	SA	A	D	SD	NO	TOTAL
Administrative management	29	16	4	3	3	35	29	16	4	3	3	55
Internal auditing	5	6	8	7	4	30	5	6	8	7	4	30
Total	34	22	12	10	7	85	34	22	12	10	7	85
Source: survey		20	7									

Source: field survey, 2025

Table 4.2: The responses and percentages of responses from respondent to questionnaires.

Question 2:

The inhabitants of local government council has benefited from the proceed of accountability and transparency in improvement of social amenities.

Respondents	Responses						Percentages (%)					
	SA	A	D	SD	NO	TOTAL	SA	A	D	SD	NO	TOTAL
Administrative management	29	14	4	4	4	55	29	14	4	4	4	55
Internal auditing	8	4	7	7	4	30	8	4	7	7	4	30
Total	37	18	11	11	8	85	37	18	11	11	8	85

Source: field survey, 2025

TABLE 4.3: The responses and percentages of responses from respondents to questionnaire.

Question 3:

The process of accountability and transparency has affected the official and behavioral attributes of council staff in Nigeria.

Respondents	Responses						Percentages (%)					
	SA	A	D	SD	NO	TOTAL	SA	A	D	SD	NO	TOTAL
Administrative management	29	16	4	3	3	55	29	16	4	3	3	55
Internal auditing	7	6	5	6	6	30	7	6	5	6	6	30
Total	36	22	9	9	9	85	36	22	9	9	9	85

Source: field survey, 2025

TABLE 4.4: The responses and percentages of responses from respondents to questionnaire.

Question 4:

Accountability and transparency in financial management has improved the desired performance of staff in Moro local government.

Respondents	Responses						Percentages(%)					
	SA	A	D	SD	NO	TOTAL	SA	A	D	SD	NO	TOTAL

Administrative management	10	9	14	12	10	55	10	9	14	12	10	55
Internal auditing	8	4	7	4	7	30	8	4	7	4	7	30
Total	18	13	21	16	17	85	18	13	21	16	17	85

Source: field survey, 2025

TABLE 4.5: The responses and percentages of responses from respondents to questionnaire.

Question 5:

The local governments adhere strictly to accountability and transparency principles.

Respondents	Responses						Percentages (%)					
	SA	A	D	SD	NO	TOTAL	SA	A	D	SD	NO	TOTAL
Administrative management	9	12	11	11	12	55	9	12	11	11	12	55
Internal auditing	5	6	6	7	6	30	5	6	6	7	6	30
Total	14	18	17	18	18	85	14	18	17	18	18	85

Source: field survey, 2025

TABLE 4.6: The responses and percentages of responses from respondents to questionnaire.

Question 6:

Proper accountability and transparency in financial management is not necessary for prevalent good local government management in Nigeria.

Respondents	Responses						Percentages (%)					
	SA	A	D	SD	NO	TOTAL	SA	A	D	SD	NO	TOTAL
Administrative management	13	10	10	11	11	55	13	10	10	11	11	55
Internal auditing	4	6	7	7	6	30	4	6	7	7	6	30
Total	17	16	17	18	17	85	17	16	17	18	17	85

Source: field survey, 2025

TABLE 4.7: The responses and percentages of responses from respondents to questionnaire.

Question 7:

The asset and revenue are properly accounted for by the officials of the council

Respondents	Responses						Percentages(%)					
	SA	A	D	SD	NO	TOTAL	SA	A	D	SD	NO	TOTAL
Administrative management	10	10	12	12	11	55	10	10	12	12	11	55

Internal auditing	7	7	7	5	4	30	7	7	7	5	4	30
Total	17	17	19	17	15	85	17	17	19	17	15	85

Source: field survey, 2025

TABLE 4.8: The responses and percentages of responses from respondents to questionnaire.

Question 8:

It is necessary to improve the existing local control system in your council.

Respondents	Responses						Percentages(%)					
	SA	A	D	SD	NO	TOTAL	SA	A	D	SD	NO	TOTAL
Administrative management	14	12	10	10	9	55	14	12	10	10	9	55
Internal auditing	4	4	8	7	7	30	4	4	8	7	7	30
Total	18	16	18	17	16	85	18	16	18	17	16	85

Source: field survey, 2025

TABLE 4.9: The responses and percentages of responses from respondents to questionnaire.

Question 9:

The performance in the local government has been effective.

Respondents	Responses	Percentages(%)
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	SA	A	D	SD	NO	TOTAL	SA	A	D	SD	NO	TOTAL
Administrative management	11	11	9	12	12	55	11	11	9	12	12	55
Internal auditing	7	5	6	6	6	30	7	5	6	6	6	30
Total	18	16	15	18	18	85	18	16	15	18	18	85

Source: field survey, 2025

TABLE 4.10: The responses and percentages of responses from respondents to questionnaire.

Question 10:

The internal control system accomplished its practical valuable and importance to the entire management and staff of the local government council.

Respondents	Responses						Percentages (%)					
	SA	A	D	SD	NO	TOTAL	SA	A	D	SD	NO	TOTAL
Administrative management	11	11	13	10	10	55	11	11	13	10	10	55
Internal auditing	6	7	7	6	4	30	6	7	7	6	4	30
Total	17	17	20	16	14	85	17	17	20	16	14	85

Source: field survey, 2025

TABLE 4.11: The responses and percentages of responses from respondents to questionnaire.

Question 11:

There have been frauds of senior nature in this council.

Respondents	Responses						Percentages(%)					
	SA	A	D	SD	NO	TOTAL	SA	A	D	SD	NO	TOTAL
Administrative management	12	12	11	10	10	55	12	12	12	10	10	55
Internal auditing	4	5	7	7	7	30	4	5	7	7	7	30
Total	16	17	18	17	17	85	16	17	18	17	17	85

Source: field survey, 2025

TABLE 4.12: The responses and percentages of responses from respondents to questionnaire.

Question 12:

Accountability and transparency in financial management are in existence in the administration of Moro local government.

Respondents	Responses						Percentages (%)					
	SA	A	D	SD	NO	TOTAL	SA	A	D	SD	NO	TOTAL
Administrative management	14	12	11	9	9	55	14	12	11	9	9	55

Internal auditing	5	6	8	7	4	30	5	6	8	7	4	30
Total	19	18	19	16	13	85	19	18	19	16	13	85

Source: field survey, 2025

TABLE 4.13: The responses and percentages of responses from respondents to questionnaire.

Question 13:

Does external audit often visit your local government council for audit activities?

Respondents	Responses						Percentages(%)					
	SA	A	D	SD	NO	TOTAL	SA	A	D	SD	NO	TOTAL
Administrative management	10	9	14	12	10	55	10	9	14	12	10	55
Internal auditing	8	4	7	4	7	30	8	4	7	4	7	30
Total	18	13	21	16	17	85	18	13	21	16	17	85

Source: field survey, 2025

4.3 TEST OF HYPOTHESIS

The hypotheses were tested using data collected from questionnaires distributed to population sample.

HYPOTHESIS ONE

Accountability and transparency has not put to check the circumventing of the process in financial and non financial activities of the local government council in Nigeria.

TABLE 4.1.5: Mean computation of administrative management responses to test the hypothesis.

Responses	X	F	FX
Strongly agree	4	29	116
Agree	3	16	48
Disagree	2	4	8
Strongly disagree	1	3	3
No opinion	0	3	0
Total			175

Source: field survey, 2025

$$\text{Mean } X = \frac{FX}{N}$$

N

$$X = \frac{175}{55}$$

55

$$X = 3.18$$

TABLE 4.1.6: Computation of standard deviation of administrative management responses to test the hypothesis.

X	F	X-X = X1	X1 ²	F(x1) ²
4	29	4-3, 18 = 0.82	0.6724	19.4996
3	16	3-3.18 = -0.18	0.6324	0.5184
2	4	2-3.18 = -1.18	1.3924	5.5696

0	3	0-3.18 = -3.18	10.1124	30.3372
Total				70.182

Source: field survey, 2025

$$\text{Variances } S^2 = \frac{\sum F(X_1)^2}{N-1}$$

$$N-1$$

$$S^2 = \frac{70.182}{55-1}$$

$$55-1$$

$$S^2 = 1.2997$$

$$S = 1.14$$

TABLE 4.17: Mean computation of internal auditing

Responses	X	F	FX
Strongly agree	4	5	20
Agree	3	6	18
Disagree	2	8	16
Strongly disagree	1	7	7
No opinion	0	4	0
Total			61

Source: field survey, 2025

$$\text{Mean } X = \frac{FX}{N}$$

N

$$X = \frac{61}{30}$$

30

$$X = 2.03$$

TABLE 4.18: Computation of standard deviation of internal auditing responses to test the hypothesis

X	F	X-X = X2	X2 ²	F(X2) ²
4	5	4-12.03 = 1.97	3.8809	19.4045
3	6	3-2.03 =0.97	0.9409	5.6454
2	8	2-0.03 = 0.03	0.0009	0.0072
1	7	1-0.03 = 1.03	1.0609	7.4263
0	4	0-0.03 = 2.03	4.1209	16.4836
Total				48.967

Source: field survey, 2025

$$\text{Variances } S^2 = \frac{\sum F(X_1)^2}{N-1}$$

N-1

$$S^2 = 1.6885 / \sqrt{1.6885} = 1.299$$

$$S^2 = 1.30, X_2 = 2.03, N_1 = 55$$

$$X_1 = 3.18, \quad X_2 = 1.30, \quad N_2 = 30$$

$$S_1 = 1.14$$

Computation of z test

$$Z_{cal} = \frac{X_1 - X_2}{\sqrt{\frac{S_1^2}{n_1} + \frac{S_2^2}{n_2}}}$$

$$Z = \frac{3.18 - 2.03}{\sqrt{\frac{1.14^2}{55} + \frac{1.30^2}{30}}}$$

$$Z = \frac{1.15}{\sqrt{0.0799}}$$

$$Z = \frac{1.15}{0.2827}$$

$$Z_{cal} = 4.067 = 4.07$$

TABLE 4.19: Mean computation administrative management response to test the hypothesis.

Responses	X	F	FX
Strongly agree	4	29	116
Agree	3	14	42
Disagree	2	4	8
Strongly disagree	1	4	4
No opinion	0	4	0
Total			170

Source: field survey, 2025

$$\text{Mean } \bar{X} = \frac{\sum FX}{N}$$

$$\bar{X} = \frac{170}{55}$$

$$\bar{X} = 3.09$$

TABLE 4.20: Computation of standard deviation of administrative management responses to test the hypothesis.

X	F	X-X = X1	X2	F(X1) ²
4	29	4-3.09 = 0.91	0.8281	24.0149
3	14	3-3.09 = -0.09	0.0081	0.1134
2	4	2-0.03 = -1.09	1.1881	4.7524
1	4	1-0.03 = 2.09	4.3681	17.4724
0	4	0-0.03 = -3.09	9.5481	38.1924
				84.5455

Source: field survey, 2025

$$\text{Variances } S^2 = \frac{\sum F(X_2)^2}{N-1}$$

$$S^2 = \frac{84.5455}{55-1}$$

$$S^2 = \frac{84.5455}{54}$$

$$S^2 = 1.5657$$

$$S^2 = 1.25$$

TABLE 4.21: Mean computation of internal responses to test the hypothesis.

Responses	X	F	FX
Strongly agree	4	8	32
Agree	3	4	12
Disagree	2	7	14
Strongly disagree	1	7	7
No opinion	0	4	0
Total			65

Source: field survey, 2025

$$\text{Mean } X = \frac{FX}{N}$$

$$N$$

$$X = \frac{65}{3}$$

$$3 = 2.1660$$

$$X = 2.17$$

TABLE 4.22: Computations of standard deviation of internal auditing responses to test the hypothesis.

X	F	$X - \bar{X} = X2$	$X2^2$	$F(X2)^2$
4	8	$4 - 2.17 = 1.83$	3.3489	13.3956
3	4	$3 - 2.17 = 0.83$	0.6889	2.7556
2	7	$2 - 2.17 = 0.17$	0.0289	0.2312
1	7	$1 - 2.17 = 1.17$	1.3689	9.5823
0	4	$0 - 2.17 = 2.17$	4.7089	32.9623
				58.927

Source: field survey, 2025

$$\text{Variances } S^2 = \frac{\sum F(X2)^2}{N-1}$$

$$N-1$$

$$S^2 = \frac{58.927}{30-1}$$

$$30-1$$

$$S^2 = \frac{58.927}{29}$$

$$29$$

$$S^2 = 2.0319$$

$$S^2 = 1.45$$

$$X1 = 3.09$$

$$X2 = 2.17$$

$$S1 = 1.25$$

$$S^2 = 1.45$$

$$N_1 = 55, \quad N_2 = 30$$

Computing the z-test

$$\frac{X_1 - X_2}{\sqrt{\frac{S_1^2}{N_1} + \frac{S_2^2}{N_2}}}$$

$$Z = \frac{3.09 - 2.17}{\sqrt{\frac{1.5625}{55} + \frac{2.1025}{30}}}$$

$$\frac{0.92}{\sqrt{0.0985}}$$

$$Z = \frac{0.92}{0.3138}$$

$$Z = 2.93$$

$$Z = 2.93$$

$$Z = 2.93$$

$$Z = 2.93$$

$$Z = 2.93$$

$$Z = 2.93$$

$$Z = 2.93$$

$$Z = 2.93$$

$$Z = 2.93$$

$$Z = 2.93$$

HYPOTHESIS THREE

The process of accountability and transparency has not affected the official and non-official financial behavior attitude of council staff of internal auditing responses to test the hypothesis

TABLE 4.23: Mean computation of auditing of responses to test the hypothesis.

Responses	X	F	FX
Strongly agree	4	29	116
Agree	3	16	48
Disagree	2	4	8
Strongly disagree	1	3	3
No opinion	0	3	0
Total			175

Source: field survey, 2025

$$\text{Mean } X = \frac{FX}{N}$$

$$X = \frac{175}{55}$$

$$X = 3.18$$

TABLE 4.24: Computations of standard deviation of administrative management responses to test the hypothesis.

X	F	X - X = X1	X1 ²	F(X1) ²
4	29	4-23.18 = 0.82	0.6724.	19.4996
3	16	3-3.18 = 0.18	0.0324	0.5184
2	4	2-3.18 = -1.18	1.3924	5.5696
1	3	1-3.18 = 2.18	4.7524	14.2572
0	3	0-3.18 = -3.18	10.1124	30.3372
				70.182

Source: field survey, 2025

$$\text{Variances } S1^2 = \frac{\sum F(X2)^2}{N-1}$$

$$S1^2 = \frac{70.182}{55-1}$$

$$S1^2 = \frac{70.182}{54}$$

$$S1^2 = 1.2997$$

$$S1^2 = \overline{1.2997}$$

$$S1^2 = 1.14$$

TABLE 4.25: Mean computation of auditing of internal auditing responses to test the hypothesis.

Responses	X	F	FX
Strongly agree	4	7	28
Agree	3	6	18
Disagree	2	5	10
Strongly disagree	1	6	6
No opinion	0	6	0
Total			62

Source: field survey, 2025

$$\text{Mean } X = \frac{FX}{N}$$

$$X = \frac{62}{30}$$

$$X = 2.07$$

TABLE 4.26: Mean computation of standard deviation of internal auditing of responses to test the hypothesis.

X	F	X - X = X1	X ²	F(X ²) ²
4	7	4-2.07 = 1.93	3.7249	26.0743
3	6	3-2.07 = 0.93	0.8649	5.1894
2	5	2 - 2.07 = 0.07	0.0049	0.0245

1	6	1- 2.07 = 1.07	1.1449	6.8694
0	6	0-2.07 = 2.07	4.2849	25.7094
Total				63.867

Source: field survey, 2025

$$\text{Variances } S^2 = \frac{\sum F(X^2)}{N-1}$$

$$S_1^2 = \frac{63.867}{30}$$

$$S_2^2 = \frac{63.867}{29}$$

$$S^2 = 2.2023$$

$$S_2 = 1.48$$

$$X = 3.18 \quad X = 2.07$$

$$N_1 = 55 \quad N_2 = 30$$

$$Z = \frac{X_1 - X_2}{\frac{SD_1^2 + SD_2^2}{N_1 N_2}}$$

$$\frac{SD_1^2 + SD_2^2}{N_1 N_2}$$

$$N_1 N_2$$

4.2 STATISTICAL RESULT

Staff of Moro local government	Number of questionnaire distributed	Number returned	Percentage
Administrative management	34	21	55

Internal auditing	20	10	30
Total			85

Sources field survey, 2025

The data collected through the aid of questions, supported by oral, interview were processed using table and computed to find out the percentage to evaluate result above. 40 due process in financial and non financial activities of the local government council in Nigeria.

HYPOTHESIS TWO

Respondents	X	SD	N	Z Calculated	Z Critical	DECISION
Administrative management	3.09	1.25	55	2.93	1.96	REJECT H0
Internal auditing	2.17	1.45	30			

Source: field survey, 2025

DECISION

Since the z calculated value 2.93 is greater than z-critical table value 2.00 at an infinite degree of freedom and 0.05 percent level of significance. Therefore we reject the Null hypothesis (H0) and uphold alternative hypothesis (H1) which state the inhabitants of local government council has benefitted from the process of accountability and transparency in improvement of social amenities.

HYPOTHESIS THREE

Respondents	X	SD	N	Z Calculated	Z Critical	DECISION
Administrative management	3.18	1.14	55	3.57	1.96	REJECT H0
Internal auditing	2.07	1.48	30			

DECISION

Since the Z calculated value is 3,57 is greater than Z critical table value of 2.00 at an infinite degree of freedom and 0.05 percent level of significance, therefore we reject the NULL hypothesis (H0) and uphold alternative hypothesis (H1) which state the process of accountability and transparency has official and non-official behavioral attitudes of council staff in Nigeria. 40 questionnaires was distributed but only 35 was returned.

$$Z = \frac{3.18 - 2.07}{\sqrt{\frac{1.142^2}{55} + \frac{1.482^2}{30}}}$$

$$= \frac{1.11}{\sqrt{0.0236 + 0.0730}}$$

$$= \frac{1.11}{\sqrt{0.0966}}$$

$$Z = \frac{3.18 - 2.07}{\sqrt{\frac{1.2996}{55} + \frac{2.1904}{30}}}$$

$$= \frac{1.11}{\sqrt{0.0236 + 0.0730}}$$

$$= \frac{1.11}{\sqrt{0.0966}}$$

$$= \frac{1.11}{0.3124}$$

$$= 3.54$$

$$Z = \underline{1.11}$$

$$0.0966$$

$$Z = \underline{1.11}$$

$$0.3108$$

$$Z = 3.5714$$

$$Z = 3.57$$

DECISION: Since the z calculated value 3.57 is greater than z-critical table value 2.00 at an infinite degree of freedom and 0.05 percent level of significance. Therefore we reject the Null hypothesis (Hr) and uphold alternative hypothesis (H1) which state that the process of accountability and transparency has official and non-official behavioural attitudes of council staff in Nigeria.

4.4 SUMMARY OF FINDINGS

HYPOTHESIS ONE

Respondents	X	SD	N	Z Calculated	Z Critical	DECISION
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Administrative management	3.18	1.22	55	3.89	1.96	REJECT H0
Internal auditing	2.03	1.03	30			

Source: field survey, 2025

Decision: Since the z calculated value 3.89 is greater than z-critical table value 2.00 at an infinite degree of freedom and 0.05 percent level of significance. Therefore we reject the new hypothesis (H0) and uphold alternative hypothesis (H1) which state the accountability and transparency has put to check the circumvention of hypothesis.

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.1 SUMMARY OF FINDINGS

The following findings were made from the hypotheses tested.

- Local government council has adopted accountability and transparency as a good check with the help of the process in financial activities which is capable of producing desired result.
- The inhabitants within the local government council have benefitted from the process accountability and transparency in improvement of social amenities.
- The process of accountability and transparency has affected the official and non-official attitudes of council staff in Nigeria.

5.2 CONCLUSION

Despite the likelihood that the introduction of EFCC.ICPC and due process in the system of government for proper accountability and transparency in financial management of Nigeria local government council. The management of the local government councils needs to meet up with a lot of measures in place for proper accountability and transparency. These include the following:

- i. The officials of the local government councils should Endeavour to adhere properly to the procedure established by them for such control of council fund.
- ii. The staff of the council should be adequately motivated to detach their mind from any corrupt practices.
- iii. The council should make sure that the revenue convection of it should be contracted out; proper returns should be made by the agent.

- iv. Training and re-training programmes and seminars should be organized periodically for the members and staff of the council to increase their moral and ensure efficiency and effectiveness in doing their work.
- v. The research work was painstakingly concluded to educate people in the importance of proper accountability and transparency is all about. There is need for proper supervision of the council staff and officials to ensure that they are efficiently and effectively monitored and manage in line with the constitution adopted for the local government council in the country.
- vi. The research has gone further to discourage any council that have a weak internal control system rather the councils should employ more dedicated and capable hands to argument the existing ones.

5.3 RECOMMENDATIONS

After more careful evaluation of transparency in financial management and accountability in Nigeria local government council and having seen the adverse effect of improper accountability in the government system, to remain silent over these will endanger the rapid development of property in the local government council in the country.

In the light of this, the following recommendations were made based on my findings during this research work.

- 1) First and foremost, the recommendation is to advise readers to conduct further research on this topic because the findings so far are based on the data collected and analyzed. Therefore, this research should not be regarded as sacred.
- 2) The accounting working system of the council should be computerized, since most of the systems are done manually.

- 3) There should be adequate sensitization through workshops, seminars and lectures on the need for transparency and accountability in the government system.
- 4) The researcher equally recommends that the staff employed to man sensitive position like the cashier accountant secretary to mention but a few should be qualified with no qualification less than B.Sc or HND in the relevant professions.
- 5) The government should build an in-house ICPC, EFCC and due process office in all the local government councils, this will go a long way to deter any fraudulent practices which can lead to improper accountability and transparency in the system.
- 6) The state government in conjunction with the federal government should make sure that the accounts of the local government are audited periodically and monitored by them. As this will go along way in reducing corruption in the society.
- 7) Findings, the salaries and other fringe benefits of the staff of the council should be paid as at when due in order to reduce any fraudulent act practices and fringe gap for an effective and efficiency transparency and accountability in the government system.
- 8) The conclusion drawn from this study should not be considered to be final. There is need for further research, other local government council; Nigeria in this field investigates more on proper accountability and transparency in the government system.

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