**THE ROLE OF ETHICS AND PUBLIC ACCOUNTABILITY IN FOSTERING LOCAL GOVERNMENT DEVELOPMENT**

**ABSTRACT**

This study investigated the influence of ethics and public accountability on the promotion of local government development in Lagos State, with a specific focus on the Badagry Local Government Area (LGA). The research strategy employed in this study was descriptive in nature. A total of ninety-three (93) questionnaires were distributed to the participants, and ninety (90) of them were completed and returned for analysis. The study aimed to assess the causal elements and effects that contribute to ethics and public accountability in relation to local government development in Lagos State. Specifically, the study focused on service delivery, community growth and development, bribery and corruption, fraud, and the inadequacy of law enforcement mechanisms. The findings from the data analysis and hypothesis testing indicate a positive correlation between ethical conduct and the development of local government. Additionally, the research findings indicate that public accountability plays a crucial role in predicting the growth and development of communities. The study suggests that in order to gain the trust and support of their followers, leaders need demonstrate qualities such as transparency, honesty, integrity, accountability, purposefulness, and dedication to the ethical principles of society. This is crucial for followers to perceive the leader's efforts as genuine and sincere.

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**CHAPTER ONE**

**INTRODUCTION**

* 1. **BACKGROUND OF THE STUDY**

There has been a considerable debate in the literature of political science and dating back to the period of Thomas Hobbes as to whether the state, as a sovereign entity, should be accountable to anyone or whether it should be treated as a moral and responsible agent. The consensus now seems to be that while the state must be self-accounting on the basis of the constitution and the laws of the country, the individuals who exercise power on behalf of the state whether appointed or elected, must be accountable for the actions they take on behalf of the state as a prerequisite for national development (Adamolekun, 2013).

One of the most important and significant features of most modern societies today is the emergence of a powerful state bureaucracy. This, has raised the issue of bureaucratic power which can be abused by the bureaucrats, either for selfish ends (especially for personal or family enrichment) or in the course of their dealings with private citizens. In regard to this latter issue, attention is usually drawn to the weak position of the citizens in relation to the powerful state bureaucracy. Most modern states have devised some methods of dealing with problems that may emerge from this interaction. In Nigeria, the public complaints commission, usually called the ombudsman system, has been established to act as a grievance redressing mechanism for the populace (Agarah, cited in Tunde and Omobolaji, 2009).

Apart from that there are some other internal mechanisms and control measures put in place to ensure that the bureaucracy conduct its business within some ethical parameters. These internal mechanisms not only provide an ethical environment within which the bureaucracy is expected to perform its responsibilities but also act as a form of accountability to foster national development in Nigeria. These are the civil service rules (CSR) which replaced the general orders bequeathed to the public service by the colonialists and the civil Service Handbook. The CSR is the grand norm for service conduct and it covers appointment to separation from the service, discipline, salary, leave, and reward for performance (Abdullahi, 2013).

Ethics means moral codes of conduct (Vittal, 2002). The concept of ethics occupied a central piece in the art of governance. In 172BC, the Babylonian code of Hammuurabi stipulated ethical rule of conduct for their judges and military officers. The Aristotle of the Greek had prevailed on the citizens as well as the public office holders to separate private activities and ownership from public activities and ownership. Both China and Britain as early as 622 BC had propagated the prominence of merit and non partisan service, as essential conditions for the public service in a bid to foster national development.

Every society must observe certain codes of conduct, else such society cannot achieve growth or attain national development. The same also applies to an organization. Ethics implies the idea of trust. If our society is to function well, we need to be able to trust one another, and expect our leaders to do their work well, obey the law, and try to make the world a better place. Such vices as mismanagement of public funds, cheating, stealing, and selfishness should be discouraged as they are actions capable of hindering national development in Nigeria (Ikotun, 2004).

Accountability involves giving an account of action taken, and being held to account for those actions. Public accountability is the complete and satisfactory account of the stewardship of a public officer in respect of the acquisition and application of the resources entrusted to him in the process of executing public policy and accomplishing the objectives in accordance with extant rules and regulations (Ekpe, 2013). The essential premise of accountability lies in the fact that those who exercise public power should be answerable for the exercise of that power. Public accountability, therefore, is linked to the notion of stewardship in the public domain.

Ethics and Accountability are twin concepts which generally seek to safeguard the conduct of organizations and society to achieve the desired human development. In public Service Ethics and Accountability principles are enshrined in the rules and regulations to ensure proper conduct of officials, corporate bodies and government organs, to facilitate efficient service delivery which should translate to national development. Ethics and Accountability therefore places an obligation on the Nigerian Public Service (Officials and Elected/Political appointees) to serve in a manner as to ensure the wellbeing of the citizenry as well as societal development. Hence, the need to investigate the role of ethics and public accountability in fostering local government development becomes sacrosanct.

* 1. **STATEMENT OF THE PROBLEM**

The problem of unethical conduct and lack of accountability in leadership with its pervasive bearing on social cum economic development in Nigeria is multifaceted. Hence, a renowned novelist, Chinua Achebe, in 1984 attributes the root cause of the Nigerian problem to unethical conduct and lack of accountability. “The trouble with Nigeria,” Achebe argues, is simply a failure of leadership. There is nothing basically wrong with the Nigerian character. There is nothing wrong with the Nigerian land, climate, water, air, or anything else. The Nigerian problem is the unwillingness or inability of its leaders to rise to their responsibility, to the challenge of personal example, which is the hallmark of meaningful growth and national development (Achebe, 1984).

Developmental research indicates that Nigeria’s public system is fraught with unaccountable leadership, corruption and weak bureaucratic institutions. It is an axiom that since attainment of political independence, Nigeria has never been governed by selfless, truly transformational and intellectually endowed leaders. That is, Nigeria has never selected its best citizens to positions of leadership. Mediocre leadership can only lead to mediocre government without any serious national growth and development. Unethical conducts brings a nation no good. The resources meant for water supply, roads, education, health and other basic and social services that are captured and stolen by a handful of Nigerians through corrupt acts stultify economic and social development hence creeping poverty all over the place. In addition unethical conducts and lacks of public accountability undermines our democracy and promotes mediocrity and bad policies made by bad representatives. These translate to compromise of good governance and distort national growth and development. It is on this premise that this study seeks to explore the role of ethics and public accountability in fostering local government development in Lagos State with a specific reference to Badagry Local Government Area of Lagos State.

* 1. **OBJECTIVE OF THE STUDY**

The major objective of this study is to assess the role of ethics and public accountability in fostering local government development in Lagos State. While other specific objectives are:

1. To examine the effect of ethical conduct on local government development
2. To find out whether public accountability has a significant effect on community growth and development.
3. To examine the relationship between public accountability and service delivery in Badagry Local Government Area of Lagos State.
   1. **RESEARCH HYPOTHESES**

**Hypothesis One**

Ho: There is no significant relationship between ethical conduct and local government development.

Hi: There is a significant relationship between ethical conduct and local government development.

**Hypothesis Two**

Ho: Public accountability is not a significant predictor of community growth and development.

Hi: Public accountability is a significant predictor of community growth and development.

**1.5 SIGNIFICANCE OF THE STUDY**

Research data from this study with added more facts to the existing body of knowledge. It will show the causes of poor accountability attitude and lack of proper adequate accounting system of our public officers in the Nigeria. This study will also provide a way of tackling such problem.

It should be noted that accountability applied both to the obligation to perform work and to exercise authority. This means that accountability is always an upward activity this study should be of immense importance to all the financial studies students. The accounting students need this study should be of immense importance to the entire financial studies student. The accounting student needs this study for their continuous learning while other departments need it for the understanding of monetary policy. It can also of valuable use to the following: -

(1) To the student, it will provide a compliment to the few exiting text on monetary and material resource accountability

(2) To researches, it will serves as a valuable source of data

(3) To the policy makers, it highlight the mechanism or methods of enforcing account ability in public administration, against achieving set of goals and objective, it also analyses and suggest solution to the problems facing accountability in public sector.

**1.6 SCOPE AND LIMITATION OF THE STUDY**

This study is primary concerned with the role of ethics and public accountability in fostering local government development. This study/project work covers (AREA OF STUDY). The researcher encountered some constraints, which limited the scope of the study. These constraints include but are not limited to the following

**a) AVAILABILITY OF RESEARCH MATERIAL:** The research material available to the researcher is insufficient, thereby limiting the study

**b) TIME:** The time frame allocated to the study does not enhance wider coverage as the researcher has to combine other academic activities and examinations with the study.

**1.7 DEFINITION OF TERMS**

**INTERNAL CONTROL:** According to R.N. Goyal and C.B. Gaur (1982), internal control, is a wider term. Internal control which also includes internal check is the whole process or system of controls, financial, management and otherwise established by management to enable business to function in an orderly manner, ensure the security of its’ cash and property as well as the keeping of accurate and realize records. The purpose of internal control is to present errors and fraud or discover them in time if they occur.

**ECONOMIC DEVELOPMENT:** According to Augustine E. Ejili (1996) Economic development is a process whereby the real per capital income of a given economy increases over a period of time. Economic development entails economic growth accompanied with solid institutional, political and other appreciable changes in the economy.

**PUBLIC ADMINISTRATION**: According to marshal Dirneck, public administration is a process concerned with what and how of government. The coordination of all organized activities having as it’s purpose the implementation of public policy.

**1.8 ORGANIZATION OF THE STUDY**

This research work is organized in five chapters, for easy understanding, as follows

Chapter one is concerned with the introduction, which consist of the (overview, of the study), historical background, statement of problem, objectives of the study, research hypotheses, significance of the study, scope and limitation of the study, definition of terms and historical background of the study. Chapter two highlights the theoretical framework on which the study is based, thus the review of related literature. Chapter three deals on the research design and methodology adopted in the study. Chapter four concentrate on the data collection and analysis and presentation of finding. Chapter five gives summary, conclusion, and recommendations made of the study

**CHAPTER TWO**

**REVIEW OF RELATED LITERATURE**

**2.1 INTRODUCTION**

This chapter reviews the literature on the role of ethics and public accountability in fostering local government development. It discusses issues arising from the topic of discuss as viewed from different perspectives, with a view of giving a theoretical and empirical foundation to the study.

**2.2 THE CONCEPT OF PUBLIC ACCOUNTABILITY**

Public accountability is the hallmark of modern democratic governance. Democracy remains a paper procedure if those in power cannot be held accountable in public for their acts and omissions, for their decisions, their policies, and their expenditures. Public accountability, as an institution, therefore, is the complement of public management. As a concept, however, ‘public accountability’ is rather elusive. It is an hurrah-word, like ‘learning’, ‘responsibility’, or ‘solidarity’ - nobody can be against it. It is one of those evocative political words that can be used to patch up a rambling argument, to evoke an image of trustworthiness, fidelity, and justice, or to keep critics at a distance. Historically, the concept of accountability is closely related to accounting. In fact, it literally comes from bookkeeping. According to Dubnick (2002: 7-9), the roots of the contemporary concept can be traced to the reign of William I, in the decades after the 1066 Norman conquest of England. In 1085 William required all the property holders in his realm to render a count of what they possessed. These possessions were valuated and listed by royal agents in the so called Domesday Books. This census was not held just for taxing purposes, it established the foundation of the royal governance. The Domesday Books listed what was in the king’s realm; moreover, the king had all the landowners swear oaths of allegiance. In the early twelfth century this evolved into a highly centralized administrative kingship that was ruled through centralized auditing and semi-annual account-giving. Nowadays, accountability comes in many shapes and sizes. It has moved beyond its bookkeeping origins and has become a symbol for good governance, both in the public and in the private sector. Here we will concentrate on public accountability. The ‘publicness’ of public accountability relates to at least two different features. First of all, ‘public’ relates to openness. The account giving is done in public, i.e. it is open or at least accessible to citizens. Therefore, we will only in passing take up the, often more informal, confidential, if not secret, forms of internal accountability. Secondly, ‘public’ refers to the public sector. We will concentrate on public managers, on officials spending public money, exercising public authority, or managing a corporate body under public law. We will therefore not discuss the public accountabilities of managers of purely private entities in great detail. In order to get a clearer view of what this public accountability means for the modern public manager, we will distinguish several perspectives for analysing public accountability. First of all we will return to the rhetorical, evocative use of the word. Then we will analyse public accountability from an empirical, sociological perspective, as public accountability also stands for a number of institutional practices in which public managers have to give an account to a series of forums. Thirdly, we will look at accountability from an evaluative perspective, since accountability and blaming are closely connected. Fourthly we move on to a more prescriptive perspective and try to analyse the functions and dysfunctions of various forms of public accountability in general and of various specific instruments in particular.

**2.3 TYPES OF ACCOUNTABILITY**

In the daily life of modern public managers operating in a democratic system, there are at least five different sorts of forums that they may have to face up to, and therefore also five different types of potential accountability relationships, and five different sets of norms and expectations.

**2.3.1 Organisational accountability:** superiors The first, and most important accountability relation for public managers is organisational. Their superiors, both administrative and political, will regularly, sometimes on a formal basis, such as with annual performance reviews, but more often in daily informal meetings, ask them to account for their assignments. This usually involves a strong hierarchical relationship and the accounting may be based on strict directives and standard operating procedures, but this is not a constitutive element. Senior policy advisors and project managers, working in a highly professional setting, will often have a considerable amount of autonomy in performing their tasks, and yet may strongly feel the pressures of organisational accountability. Strictly speaking, this is not yet ‘public’ accountability, because these account giving are usually not accessible to the public at large.

**2.3.2 Political accountability:** elected representatives for managers in the public sector, accountability to political forums, such as elected representatives or political parties, can be very important facts of life. In parliamentary systems with ministerial responsibility and a general civil service, such as Britain and The Netherlands, this political accountability usually is exercised indirectly, through the minister. Increasingly, however, public managers too have to appear before parliamentary committees, for example in the case of parliamentary inquiries. In the American presidential system, senior public managers, heads of agencies for example, are often directly accountable to Congress. In administrative systems that work with political cabinets and spoils, as for example in the US, France, or Belgium, public managers will also find they have an, informal and discrete, but not to be disregarded, accountability relationship with party bosses. Public managers, especially those with a professional or legal background, often find political accountability difficult to handle, if not threatening, because of the fluid, contingent, and ambiguous character of political agendas. **2.3.3** **Legal accountability**: courts Public managers can be summoned by courts to account for their own acts, or on behalf of the agency as a whole. Usually this will be a specialised administrative court, but, depending on the legal system and the issue at stake, it can also be a civil or penal court. In most western countries legal accountability is of increasing importance to public managers as a result of the growing formalisation of social relations (Friedman 1985; Behn 2001: 56-58). For European public managers in particular, the directives of the EU are an additional and increasingly important source of legal accountabilities. Legal accountability is the most unambiguous type of accountability as the legal scrutiny will be based on detailed legal standards, prescribed by civil, penal, or administrative statutes or precedent.

Administrative: auditors, inspectors, and controllers Next to courts, a whole series of quasilegal forums, that exercise independent and external administrative oversight and control, has been established in the past decades - some even speak of an ‘audit explosion’ (Power 1994). These new administrative forums vary from national or local Ombudsmen and audit offices, to independent supervisory authorities, inspector generals, and chartered accountants. Also, the mandates of several national auditing offices have been broadened to secure not only the probity and legality of public spending, but also its efficiency and effectiveness (Pollitt and Summa 1997). These administrative forums exercise regular financial and administrative control, often on the basis of specific statutes and prescribed norms. This type of accountability can be very important for public managers that work in quango’s and other executive public agencies.

**2.3.4 Professional accountability:** professional peers Many public managers are, apart from being general managers, professionals in a more technical sense. They have been trained as engineers, doctors, veterinarians, teachers, or police officers. This may imply accountability relationships with professional associations and disciplinary tribunals. Professional bodies lay down codes with standards for acceptable practice that are binding for all members. These standards are monitored and enforced by professional bodies of oversight on the basis of peer review. This type of accountability will be particularly relevant for public managers that work in professional organizations, such as hospitals, schools, psychiatric clinics, police departments, or fire brigades.

**2.4 PUBLIC SECTOR ACCOUNTABILITY**

Public sector accountability means holding public officials responsible for their actions (Preston, 1992). Lawton and Rose (1994) define accountability as a process where a person or group of people are required to present an account of their activities and the way in which they have or have not discharged their duties. By inference, a person is held accountable for not only his/her actions but also inactions. To Rouse (1997), accountability entails the demonstration to someone else of success or achievement; it involves revealing, explaining and justifying what one does, or has done, or how one discharges his or her responsibilities. In the words of Laxmikanth (2006:201), “The concept of accountability connotes the obligation of the administrators to give a satisfactory account of their performance and the manner in which they have exercised powers conferred on them”. Public sector accountability (also known as public accountability) means the firm recognition and acceptance of the fact that all public officials owe and hold their positions on trust for the people. It implies that those who render public service must account to the people they are expected to serve (Akpan, 1982). Nkoma (2004) maintained that public accountability is the requirement that those who hold public trust should account for the use of that trust to citizens or their representatives. In the view of Ejere (2012), accountability is clearly entailed by responsibility - anyone who is responsible is thereby accountable. Stanley (2000) noted that public officials are accountable on three things: stewardship of public funds and effective management systems, compliance with the law and government policies and initiatives, and delivery of acceptable levels of service to the public.

**2.5 ETHICS IN PUBLIC SERVICE**

It is already proven that the quality of the public services and the role of the public administration in their implementation have a direct impact on the life of the citizens. In the mutual report of the public administration and the community, with special importance and often determinative, are the ways of behaviour of the officials for the duties they have for the people, in the respect of the law. Already it has been proven in many cases, the damage to the image of the public employees at all levels. Institutions that operate to control and monitor the work in public administration, as well as media have given many certified and proven cases concerning the implication of statesmen in corruptive affairs of all kinds. There have been many cases, regardless of the political colors that run the country. Misappropriation of funds and monetary values, affecting impartiality, equality and other requirements for the participation in tenders and auctions that are held in this period, preferential management of funds that aim to increase the life-standard of the community, have become daily news and people are no more impressed by them. Which are the arguments which may illustrate this situation, which has crippled the prestige of public administration in general? We believe that the problem begins with the selection of the people chosen to work in public administration and the civil commitment of those responsible for implementing the tasks in their work. In this regard, we can say that a determinant factor is the political environment, which provides the framework for public services conditioning, thus, the performance of those who work in public administration today. We believe that the ratio of the militants to the real professionals in the field, which are needed in public affairs, remains very troubling. Each time the colour of the party in power in Albania has changed, the public administration has been shocked. Often, real specialists have been discarded to leave their places to genuine militants left to the country policies. Such replacements have affected the level of management and public affairs jobs, paving the way for poor and bureaucratic attitudes in the admnistration’s work and daily tasks. According to authors Rosenbloom and Kravchuk (2005), the public work’s administrators should act with much responsibility, because their work consists in many aspects, which can lead to the abuse of public interest and to corruption. While Bertrand (2004) and Lang (2012) claim that public administration differs from other forms of government by its competence and by the fact that its ultimate goal is the general interest. It is important that, the behavior of the public administration must be characterized by trustworthiness, respect, responsibility, care and honesty. The Public Officer must be characterized in all his actions by impartiality and civil virtues. A clerk, who heads a key sector in public administration, should consider “selfishness” as an unknown factor. He should also be concerned by the welfare of others, acting only on the basis of law. According to Aliaj et. al., (2003), should be in constant struggle with corruption and other negative indicators that we randomly encounter today. By constantly seeing such cases, the continuous discussions about ethics in public administration are very useful. They lead us to the conclusion that we should do more for the quality and the professional training of the clerks selected to work in the administration. Particularly, the country's universities should offer courses on administrative ethics, which will help for an education of quality of the new administrators.

**2.6 ETHICS AND GOVERNANCE**

Ethics in public service is about the practical application of the moral standards in governance. According to Chapman (2002), ethics refers to how an individual feels about behaving properly. It is about values and their application in a given context. The major factor that affects our understanding of public service’s ethics is the meaning of the political environment that provides the framework for public services and that conditionates its practice. Particularly in countries with new democracies, the political environment cannot be marked as the main factor, but as the determining factor. Still today, here in Albania, almost everything that is related to public administration, to the quality of its programs and the objectives presented in the activities of government, depends on political elections, politicians in particular and political parties in power. Despite the efforts made over these years for ameliorating the work in this direction, it still remains much to be done. Public administration, not only is not independent in its work, but it is running and related in a pyramidal shape to politics. It certainly has its influence on Good Governance in the country. There are not a few cases of intervention by the government officials directly in the working management, on the rights and responsibilities that employees or their dependents have been assigned by law. This situation has imposed preferential choices to the detriment of general interest. In some reports of the European Commission, concerning Albania and some other Balkan countries, it has been accentuated that public administration’s politization and the continuous reforms after each election cycle, have been and remain a serious obstacle to its transformation in a stable administration, competent and efficient based on values and merits, in the service of the needs of citizens. To reduce or to heal this situation there is only one way, the implementation of ongoing reforms and the regulation of the legal framework. Both will provide full transparency of public administration in its activities, competence in managing work, equal treatment of citizens by the law and especially ethics in public relations. The taking of full responsibilities will create stability in the work of administration, making it efficient and resultant. In many cases, the government's fight against corruption is negative. It is a campaign more than the real fight against this pathological phenomenon. It is in this way that the author Ali Pajaziti (2008) defines the situation in the Republic of Macedonia. In a similar way also, we could speak for the case of Albania, for which this definition is very similar and valid (Pajaziti, 2008). According to Chapman (2002) one of the essential characteristics and qualities of public service work in a modern democracy and also one of the political environment’s elements is the accentuation of public responsibility. This can be easily expressed in general terms and it seems clear that the forms of accountability are important to any political system, though in practice it is complicated. Accountability of public administration begins with the execution of official duties in strict accordance with the Constitution and the law. Only in these conditions, public administration employees will perform their duties conscientiously and professionally by putting themselves more and better in the service of the community. Application of ethical principles in the relations with people approaches the administration more and more to the problems they have, by increasing the value and confidence in their state. Consequently, we will have a high professional level in coping with the needs of people as well as an increase of the public interest for the Good Governance of the country. We will stop at two elements of the political environment, related to the role of the country's constitution and public accountability. Both have a particular impact in the understanding of ethics in public service for citizens. Government’s institutions according to Chapman (2002) have fundamental importance for the public service. Constitutions are important to formulate the goals and general rule targets, the values that should be respected and to determine who should take the decisions and how they should be taken accordingly to the specific goals or policies of the government. We cannot complain about the lack of laws or an adequate constitution. We generally have appropriate laws and a constitution drafted on the principles of Western democracies. In our country work halts in their implementation, in the respect of values, ethics and human morality. As seen from the angle of these aspects, the laws and various rules play an important role and influence the behavior of officials when they have to make impartial decisions (Chapman, 2002). If officials will be taken and kept at work by solid criteria which include professionalism and respect for the laws and regulations, we will have a solid administration at work, able to solve not only the duties towards their state, but also the problems and multiple worries of people in their daily lives. The selection by healthy criteria of specialists in the local as well as in the central power will guarantee the administration’s continuity regardless of which political force comes to power. The Public administration, as elected and trained on the basis of ethical and democratic principles will make us maintain it and treat it like an asset of the country, which must be respected and furtherly increased. In favour of this idea, we have many examples coming from the civilized world, from those countries, that centuries ago, have given the right importance to the growth and consolidation of the public administration. Anthony Sampson by reporting comments for the public service by ministers and former ministers in Britain writes in 1962, remembering one of his interviewees as saying: "I remember that when we came in power in 1957, the same civil servant who used to take care about nationalization, the same one had prepared a plan for privatization. He did this with the same enthusiasm (Sampson, 1962).

**CHAPTER THREE**

**RESEARCH METHODOLOGY**

* 1. **Research design**

The researcher used descriptive research survey design in building up this project work the choice of this research design was considered appropriate because of its advantages of identifying attributes of a large population from a group of individuals. The design was suitable for the study as the study sought to a critical analysis of the role of ethics and public accountability in fostering local government development.

* 1. **Sources of data collection**

Data were collected from two main sources namely:

(i)Primary source and

(ii)Secondary source

**Primary source:**

These are materials of statistical investigation which were collected by the research for a particular purpose. They can be obtained through a survey, observation questionnaire or as experiment; the researcher has adopted the questionnaire method for this study.

**Secondary source:**

These are data from textbook Journal handset etc. they arise as byproducts of the same other purposes. Example administration, various other unpublished works and write ups were also used.

* 1. **Population of the study**

Population of a study is a group of persons or aggregate items, things the researcher is interested in getting information a critical analysis of the role of ethics and public accountability in fostering local government development. 200 staff of local government council of Badagry Local Government Area (LGA) of Lagos State were selected randomly by the researcher as the population of the study.

* 1. **Sample and sampling procedure**

Sample is the set people or items which constitute part of a given population sampling. Due to large size of the target population, the researcher used the Taro Yamani formula to arrive at the sample population of the study.

n= N

1+N (e) 2

n= 200

1+200(0.05)2

= 200

1+200(0.0025)

= 200 200

1+0.5 = 1.5 = 133.

**3.5 Instrument for data collection**

The major research instrument used is the questionnaires. This was appropriately moderated. The respondents were administered with the questionnaires to complete, with or without disclosing their identities. The questionnaire was designed to obtain sufficient and relevant information from the respondents. The primary data contained information extracted from the questionnaires in which the respondents were required to give specific answer to a question by ticking in front of an appropriate answer. The questionnaires contained structured questions which were divided into sections A and B.

* 1. **Validation of the research instrument**

The questionnaire used as the research instrument was subjected to face its validation. This research instrument (questionnaire) adopted was adequately checked and validated by the supervisor his contributions and corrections were included into the final draft of the research instrument used.

* 1. **Method of data analysis**

The data collected was not an end in itself but it served as a means to an end. The end being the use of the required data to understand the various situations it is with a view to making valuable recommendations and contributions. To this end, the data collected has to be analysis for any meaningful interpretation to come out with some results. It is for this reason that the following methods were adopted in the research project for the analysis of the data collected. For a comprehensive analysis of data collected, emphasis was laid on the use of absolute numbers frequencies of responses and percentages. Answers to the research questions were provided through the comparison of the percentage of response to each statement in the questionnaire related to any specified question being considered.

Frequency in this study refers to the arrangement of responses in order of magnitude or occurrence while percentage refers to the arrangements of the responses in order of their proportion. The simple percentage method is believed to be straight forward easy to interpret and understand method.

The researcher therefore chooses the simple percentage as the method to use.

The formula for percentage is shown as.

% = f/N x 100/1

Where f = frequency of respondents response

N = Total Number of response of the sample

100 = Consistency in the percentage of respondents for each item

Contained in questions

**CHAPTER FOUR**

**PRESENTATION ANALYSIS INTERPRETATION OF DATA**

**4.1 Introduction**

Efforts will be made at this stage to present, analyze and interpret the data collected during the field survey. This presentation will be based on the responses from the completed questionnaires. The result of this exercise will be summarized in tabular forms for easy references and analysis. It will also show answers to questions relating to the research questions for this research study. The researcher employed simple percentage in the analysis.

**DATA ANALYSIS**

The data collected from the respondents were analyzed in tabular form with simple percentage for easy understanding.

A total of 133(one hundred and thirty three) questionnaires were distributed and 133 questionnaires were returned.

Question 1

Gender distribution of the respondents.

TABLE I

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Gender distribution of the respondents** | | | | | |
| Response | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Male | 77 | 57.9 | 57.9 | 57.9 |
| Female | 56 | 42.1 | 42.1 | 100.0 |
| Total | 133 | 100.0 | 100.0 |  |

From the above table it shows that 57.9% of the respondents were male while 42.1% of the respondents were female.

Question 2

The positions held by respondents

TABLE II

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **The positions held by respondents** | | | | | |
| Response | | Frequency | Percent | Valid Percent | Cumulative Percent |
| **Valid** | Supervisors | 37 | 27 .8 | 27.8 | 27.8 |
| Administrative staff | 50 | 37.6 | 37.6 | 65.4 |
| Senior staff | 23 | 17.3 | 17.3 | 82.7 |
| Junior staff | 23 | 17.3 | 17.3 | 100.0 |
| Total | 133 | 100.0 | 100.0 |  |

The above tables shown that 37 respondents which represents27.8% of the respondents are supervisors 50 respondents which represents 37.6 % are administrative staff 23 respondents which represents 17.3% of the respondents are senior staff, while 23 respondents which represent 17.3% of the respondents are junior staff

**TEST OF HYPOTHESES**

Ho: There is no significant relationship between ethical conduct and local government development.

Hi: There is a significant relationship between ethical conduct and local government development.

**Table III**

|  |  |  |  |
| --- | --- | --- | --- |
| **Hi: There is a significant relationship between ethical conduct and local government development.** | | | |
| Response | Observed N | Expected N | Residual |
| Agreed | 40 | 33.3 | 6.8 |
| strongly agreed | 50 | 33.3 | 16.8 |
| Disagreed | 26 | 33.3 | -7.3 |
| strongly disagreed | 17 | 33.3 | -16.3 |
| Total | 133 |  |  |

|  |  |
| --- | --- |
| **Test Statistics** | |
|  | **Hi: There is no significant relationship between ethical conduct and local government development.** |
| Chi-Square | 19.331a |
| Df | 3 |
| Asymp. Sig. | .000 |
| a. 0 cells (0.0%) have expected frequencies less than 5. The minimum expected cell frequency is 33.3. | |

Decision rule:

The researcher therefore rejects the null hypotheses, which states that, there is no significant relationship between ethical conduct and local government development, as the calculated value of 19.331 is greater than the critical value of 7.82 Therefore the alternate hypotheses is accepted that, there is a significant relationship between ethical conduct and local government development.

**TEST OF HYPOTHESIS TWO**

Ho: Public accountability is not a significant predictor of community growth and development.

Hi: Public accountability is a significant predictor of community growth and development.

Table V

|  |  |  |  |
| --- | --- | --- | --- |
| **Public accountability is a significant predictor of community growth and development.** | | | |
| Response | Observed N | Expected N | Residual |
| Yes | 73 | 44.3 | 28.7 |
| No | 33 | 44.3 | -11.3 |
| Undecided | 27 | 44.3 | -17.3 |
| Total | 133 |  |  |

|  |  |
| --- | --- |
| **Test Statistics** | |
|  | **Public accountability is not a significant predictor of community growth and development.** |
| Chi-Square | 28.211a |
| Df | 2 |
| Asymp. Sig. | .000 |
| a. 0 cells (0.0%) have expected frequencies less than 5. The minimum expected cell frequency is 44.3. | |

Decision rule:

The researcher therefore rejects the null hypotheses, which states that, public accountability is not a significant predictor of community growth and development, as the calculated value of 19.331 is greater than the critical value of 7.82 Therefore the alternate hypotheses is accepted thatPublic accountability is a significant predictor of community growth and development.)

**CHAPTER FIVE**

**SUMMARY, CONCLUSION AND RECOMMENDATION**

**5.1 Introduction**

It is important to ascertain that the objective of this study was to ascertain a critical analysis of the role ethics and public accountability in fostering local government development.

In the preceding chapter, the relevant data collected for this study were presented, critically analyzed and appropriate interpretation given. In this chapter, certain recommendations are made, which in the opinion of the researcher will be of benefit in addressing the challenges of corruption in local government development.

* 1. **Summary**

This study aimed at having a critical analysis of the role of ethics accountability in fostering local government development. Three objectiveswere raised. These objectives include: To examine the effect of ethical conduct on local government development, to find out whether public accountability has a significant effect on community growth and development, to examine the relationship between public accountability and service delivery in Badagry Local Government Area of Lagos State.

**5.3 Conclusion**

Based on the above findings pertaining to the objectives of the study the following conclusions are drawn.

Financial control and accountability in government sectors in Nigeria is a very important key to driving the economy to its greater heights. Hence, all the sections in the government enterprises in the Nigerian economy must ensure that measures are put in place to hold each employee liable for every actions and consequences in the various sectors.

**5.4 Recommendation**

In order to sustain Ethics and accountability in government sectors, government at all levels; Federal, State and Local levels should be guided by the following controls and strategies.

1. Enable remedial actions to be taken on employees as variance emerge from the discharge of their responsibilities.
2. II. Motivate employees by making them participate in the planning procedures, setting of standards controlling processes, and also organize sensitization programs for them.
3. III. Improve the allocation of scarce resources through the implication of internal control mechanism and management strategies in public sectors.

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**QUESTIONNAIRE**

**INSTRUCTION**

Please tick or fill in where necessary as the case may be.

Section A

1. Gender of respondent

A male { }

B female { }

1. Age distribution of respondents
2. 15-20 { }
3. 21-30 { }
4. 31-40 { }
5. 41-50 { }
6. 51 and above { }
7. Marital status of respondents?
8. married [ ]
9. single [ ]
10. divorce [ ]
11. Educational qualification off respondents
12. SSCE/OND { }
13. HND/BSC { }
14. PGD/MSC { }
15. PHD { }
16. Others……………………………….
17. How long have you been in Abuja?
18. 0-2 years { }
19. 3-5 years { }
20. 6-11 years { }
21. 11 years and above……….
22. Position held by the public organisation
23. accountant { }
24. Administrative staff { }
25. Senior staff { }
26. Junior staff { }
27. How long have you been in the organisation
28. 0-2 years { }
29. 3-5 years { }
30. 6-11 years { }
31. 11 years and above……….

SECTION B

1. Employees of public sector are accountable
2. Agrees { }
3. Strongly agreed { }
4. Disagreed { }
5. Strongly disagreed { }
6. Do you agree that corrupt officials of the public sectors take advantages of any loopholes in the control of financial system to perpetrate their fraudulent manipulative and other social vices in the public sectors?

(a) Agrees { }

(b) Strongly agreed { }

(c) Disagreed { }

(d) Strongly disagreed { }

1. Do you agree that strategies are being mapped out and applied to sustain accountability in Nigeria?
2. Agreed { }
3. Strongly agreed { }
4. Disagreed { }
5. Strongly disagreed { }
6. Do you agree that financial control mechanisms are adequately provided and effectively managed in government sectors in Nigeria?
7. Agreed { }
8. Strongly agreed { }
9. Disagreed { }
10. Strongly disagreed { }
11. Does remedial action provided for the correction of accuracy of mismanagement of public sectors?
12. Agreed { }
13. Strongly agreed { }
14. Disagreed { }
15. Strongly disagreed { }
16. Do employee in public sectors really shown commitment to accountability.
17. Agreed { }
18. Strongly agreed { }
19. Disagreed { }
20. Strongly disagreed { }
21. Are records of activities properly kept and updated in the public sectors?
22. Agreed { }
23. Strongly agreed { }
24. Disagreed { }
25. Strongly disagreed { }
26. There is no relationship between accountability and economic growth.
27. Agreed { }
28. Strongly agreed { }
29. Disagreed { }
30. Strongly disagreed { }

1. There is a significant relationship between transparency and economic and growth
2. Agreed { }
3. Strongly agreed { }
4. Disagreed { }
5. Strongly disagreed { }