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INTEGRITY, TRANSPARENCY AND ACCOUNTABILITY IN GOVERNANCE – PATHWAY TO SUSTAINABLE GROWTH AND DEVELOPMENT IN NIGERIA

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ABSTRACT

This study examined integrity, transparency, and accountability in governance as the pathway to sustainable growth and development in Nigeria. The main objective of the *study is to demonstrate and establish the fact that the current spate of corruption by public office holders which has made it very difficult for sustainable growth and development in Nigeria could be curbed through the institutionalization of the culture of integrity, transparency and accountability in public governance in the country. The study made use of extensive secondary sources of data which includes – books, journals, magazines, newspapers etc. The qualitative data generated from the indepth-desk review of the secondary sources were analyzed using the content analysis method. The study adopted as its theoretical framework of analysis the "dynamic theory of corruption" by Nwolise (1992) which explains the phenomenal devastating influences of corruptions in governance and public life in Nigeria which has made it extremely difficult for good governance for sustainable growth and development in the country. The findings of the study reveals that public office holders in Nigeria accepts bribes, tips, kickbacks, questionable gifts and other valuable items amongst many other prebendal behaviours (prebendalism) which tends to institutionalize corruption in public governance in the country. Consequently, the need to enthrone and institutionalize the culture of integrity, transparency and accountability as the pathway to sustainable growth and development in Nigeria becomes an imperative and desideratum in the country.*

Keywords: **Integrity, Transparency, Accountability, Corruption, Sustainable Development.**

Introduction

Integrity, Transparency and Accountability in Governance as the pathway to sustainable growth and development in Nigeria, could be achieved if the public officers who are the driving forces in the implementation of the government policies and programmes for good governance and dividends of democracy for the benefit of the citizens cautiously with determination shun and avoid perpetrating the following vices while discharging their duties:

- Acceptance of bribes, tips, kickbacks, questionable gifts and other valuable items.
- Favoritism in relationship with subjects (staff, customers, suppliers, bidders etc)
- Undue concessions/clause(s) in contracts and negotiations
- Disclosure of confidential information outside official framework
- Deliberate provision/use of untrue information
- Disregard/violation of ethical codes and due process
- Non-disclosure of special (personal) interest in the conduct of official assignment
- Secret profit
- Questionable Hospitality
- Weak/ineffective leadership
- Weak internal control
- Lack of monitoring
- Unwarranted/uncooperative attitude towards other members/units in the organizational/control process
- Undue hatred/suspicion/nervousness when the "auditor" is visiting
- Ever readiness to blame environmental factors such as materialism, general decadence, poor salaries and conditions of service etc

Furthermore, to protect and enhance integrity, transparency and accountability in Governance as the pathway to sustainable growth and development in Nigeria, there should be a mechanism for a robust, positive, effective and efficient internal Auditing control system in public sector entities such as the ministries, departments, parastatals and Agencies of the government where the public officers are the general overseer and managers. Internal Auditing is the independent appraisal of transactional data and operations as a means of assisting management in the control of activities. It is a quality control device designed as part of the managerial equipment devoted to:

- ❖ Monitoring the system's adherence to prescribed policies and traditions of good practice compliance auditing
- ❖ Easily signal and prompt correct deviations from polices, traditions and plans designed to realize objectives,
- ❖ Alert management on acts of omission and commission which, left undetected, could frustrate operations and result.
- ❖ Evaluate the performance and progress of the organization and make recommendations for improvement
- ❖ Enhance confidence in the activities of an organization and the reliance to the place on the entire system of internal control during the external auditing exercise, and
- ❖ To assist in protecting the assets and interests of the organization by carrying out continuous examination of activities in order to detect fraud, misappropriation, irregular expenditure and losses due to waste, extravagance and mal-administration.

Consequently, therefore, to promote latent and manifest integrity, transparency and accountability in governance as a pathway to sustainable growth and development, there should be an established and institutionalized internal control system and mechanism which reinforces the practical observance of the internal principles of the good governance for effective and efficient quality services delivery. The internal control system and mechanisms under reference should be the whole system of arrangements/device, financial or otherwise, established by management to enable it carry-out its functions in an orderly manner, safeguard its assets and secure as far as possible the accuracy and reliability of its records, promoting operational efficiency and encouraging adherence to polices. Its focus is on accountability orderliness of operations, protection of assets and assurance of accuracy and reliability of records. It can be subdivided into three sub-groups of controls namely; administration control, accounting control and internal audit. Internal Audit-According to the institute of internal Auditors, "internal Audit is an independent appraisal activity within an organization for the review of accounting, financial and other operations as a basis for service to management. It is a managerial control which functions by measuring and evaluating the effectiveness of other controls".

Administrative controls are plans, procedures, etc, designed to assess the efficiency of operations. They are concerned with the decision process and the basis of management's authorization of transactions. Administrative controls also constitute the starting point for accounting control and both groups of controls are derived from policies established by management. Administrative controls aim at encouraging the adherence to management policy and assist in the measurement of that adherence. They help to evaluate efficiency and promote same.

Accounting control are the checks, balances and supervisory controls within and around the accounting system installed to ensure that all financial transactions and events are recorded in the system accurately, completely and promptly; that there are safeguards over the custody and use of assets held by the organization; and that the possibility of the occurrence of errors and improper or illegal financial transactions are reduced to the barest minimum. The accounting controls can be grouped into four areas of techniques;
(i) Control (ii) internal check, (iii) supervision and (iv) resolution of audit queries.

i. **Control Techniques**- are the mechanisms by which control objectives are achieved. Techniques include but are not limited to such things as specific procedures, plans of work or work flow and physical arrangement e.g. Locks, safes and alarms. Control techniques are expected to provide the coverage expected and to operate when intended. Examples of control techniques in the area of cash include pay day arrangements, cash in transit arrangements, security arrangement for pay, office design, cash survey and surprise inspections.
The success of the control techniques depends on their compliance with a number of specific standards namely:

a. **DOCUMENTATION**: This requires that the control objectives and all transaction and significant events must be clearly documented in writing and that the documentation must be available as well as easily accessible for examination. The documentation of control systems will include identification of the cycle and related objectives and techniques that will be incorporated in accounting manuals or accounting code. Documentation of transaction etc, must be complete and accurate and should facilitate the tracing of the transaction or event from before it occurs, while it is in process, to completed e.g. From PV register to vote book, to cheque register to cash book, etc.

b. **RECORDING**: This requires that transactions and significant events are to promptly recorded and properly classified.

c. **EXECUTION**: This requires that all transactions and significant events are to be duly authorized and executed only by persons authorized to do so and within the limitation of such authorities.

ii. **INTERNAL CHECK**: This is the method of organizing the entire operations of an accounting system and the duties of the respective staff members in such a way that fraud and irregularities will almost be impossible without collusion. Internal check involves the sub-division of duties by means of which no one person is entirely responsible for one transaction but at some stage in its performance each person's work is independently checked by another person or the work of the one is made complementary to the other. Internal check thus makes perpetration of fraud not only

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more difficult but also increases the chance of its detection. The specific standard for internal check effectiveness is SEPARATION OF DUTIES. This requires that key duties and responsibilities in authorizing, processing, recording and reviewing transactions should be clearly separated among individuals. The key responsibilities also include issuing and receiving assets, collecting money and making payments, and general custody of assets. It requires that the duties and responsibilities should be assigned systematically to a number of individuals to ensure that effective check and balances exist.

iii. **SUPERVISION AND CHECKING**: This is the heart of the financial control system. It is the surveillance of the accounting transactions and personnel. It involved the execution of accounting processes to ensure that all accounting and financial operations are carried out in accordance with organizational accounting policies, plans and procedures. It involves a regular check on the work of subordinates so as to detect early cases of errors and other irregularities. The specific standard for its effectiveness is QUALIFIED AND CONTINUOUS SUPERVISION: This requires supervision to continuously review and approve the assigned works of their subordinates. It also requires that they provide them with the necessary guidance and training to help ensure that errors, waste, and wrongful acts are reduced to the barest minimum and that specific management directives are achieved on the part of the supervisor, the assignment, review and approval of subordinates work require that such duties and responsibilities be clearly communicated, that the subordinates work be systematically reviewed and that approvals would be given after carrying out each critical aspect of the work.

iv. **RESOLUTION OF AUDIT QUERIES**: Audit queries can arise from the work of either the internal Auditor or the External Auditor whatever the source, they act as additional control to the entire accounting and financial information process. The resolution of audit queries or finding therefore forms the last element in accounting controls. Supervisors are expected to evaluate the findings and recommendations in audit queries and reports respectively, determine their accuracy/falsity, determine the proper response, reply to the queries in time, react early to suggestions and recommendations and take corrective actions promptly if and when necessary.

Management Audit

Financial control and accountability are two priority lines of action chosen for the reinstatement of healthy financial administration in the public sector by the present Government. The government accepted the management audit panels to carry out inspections of public sector accounts books and records every quarter.

The measures outlined and discussed above are the desideratum for the establishment and institutionalization of integrity, transparency and accountability in governance as the pathway to sustainable growth and development in Nigeria, especially under the current administration of President Mohammadu Buhari (GCFR).

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Operationalization of the concepts of integrity, Transparency and Accountability in Governance as the key variables in the pathway to Sustainable Growth and Development in Adamawa State Nigeria

There is a popular saying that "Those who exercise public power in society should be answerable for the exercise of that power; on that simple proposition rests the issue of accountability". Public accountability is linked to the notion of stewardship in the public domain. Public officials whether political or career officers exercise substantive powers which do not belong to them. They belong to the citizens on whose behalf those powers are exercised. The public servants are therefore stewards. The powers exercised by the stewards are only justified if those who exercise them are answerable for them. Accountability can be seen as involving - giving an account of actions taken and being held to account for those actions. Both aspects are necessary to accountability. To hold to account needs an account of action taken so that there is basis for judgment. To given an account would by itself be inadequate unless there was a means of holding to account. The two aspects complement each other. 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/her in the process of executing public policy and accomplishing planned objectives in accordance with extant rules and regulations. Put succinctly, public accountability has to do with holding public officers accountable for resources entrusted to them and ensuring they give up-to-date account of what they have done with public resources. Public accountability, as general concept, can be broken into four component parts, viz:- financial resources, faithful compliance or adherence to the legal requirements and administrative policies (fiscal accountability); efficiency and economy of operations (management accountability); and results of government programmes and activities as indicated by achievements, benefits and effectiveness (programme results accountability). It is clear from the above that accountability exists at the level of the organization (institutional accountability) and each public officeholder (individual accountability).

Transparency is a related concept to accountability. It refers to the condition of clarity and absence of doubts in the conduct and account of assigned activities. It is the status of being practically evident, the reality of the faithful discharge of duties as required and accounted for. Transparency is not so much as a matter of "substance" but "appearance". Transparency is more of personal attributes than skill and it inheres in such features and qualities as leadership by example, congruence between words and deeds, trustworthiness, presentation of accounts, style, integrity, financial rectitude and generally, being above board.

Transparency and Accountability are inseparable. They are mutually reinforcing. Transparency is worthless if it does not match appropriate accountability for use of discretion and accountability is meaningless if it does not spring from a transparent medium.

Integrity refers to the honesty, accuracy, the truthfulness, confidence and the appropriateness of the intentions behind an act, event or activity. In other words, integrity addresses the ethical issues such as the morality, piousness, acceptability legitimacy, reliability and validity behind

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an actions and activities of an organization and the individuals that works therein. Consequently, we have institutional/organizational integrity and personal/individual integrity. By organizational and institutional integrity, we mean can the words, actions, promises, agreements and other businesses associated with an organization be relied on and trusted for its quality of products and quality of services therefore. That is, can an organization or institution be honestly trusted and reliable to deliver on a memorandum of understanding, accountable, responsible and transparent in its dealings with the clienteles, customers and the general public who are the beneficiaries of its services.

Furthermore, individual integrity refers to the extent and amount of trust, honesty, reliability and dependability that a person enjoys or accorded in the eyes of the public and the stakeholders who have business to execute and accomplish through him/her. Public officers by the virtue of their trainings and oath of office ought to discharges their duties with very high level of professional integrity to be able to earn enormous trust and confidences from the citizens and members of the public.

Therefore, it is integrity that reinforces and provides the sanctity and legitimacy for transparency and Accountability in Governance as the pathway to sustainable growth and development in Nigeria in general and in the States in particular.

Theoretical Framework of Analysis for the Study

The quest and struggle to institutionalize the principles of integrity, Transparency and Accountability in Governance especially in a country such as Nigeria presupposes or suggests that there has been a very serious issues of corruption which have made it difficult, if not impossible for sustainable growth and development.

Consequently, for this study we adopted as our theoretical framework of analysis the "dynamic theory of corruption" propounded by Nwolise, in 1992 amongst those of other scholars to explain the phenomenal devastating influences of corruption in governance and public life in Nigeria which has made it extremely difficult for good governance for sustainable growth and development. As a result the need to enthrone integrity, transparency and accountability as the pathway to sustainable growth and development in the country cannot be over emphasized.

While examining the dynamics of corruption in Nigeria, Nwolise, in a lecture in 1992, described the "theory of the dynamics of corruption" as the systematic causation of corruption to its phenomenal level. Put differently, the theory of the dynamics of corruption have to do with the scientific explanation of the causes of corruption among public office holders which calls for integrity, transparency and accountability in governance as the pathway to sustainable growth and development in Nigeria. Among the forces, poverty is identified as the most fundamental. In a study of an average Nigerian society (Ogbunwezeh, 2005), the fear of or quest to quit poverty has been the driving force behind acts of corruption. Those in high places do not want to return to abjection after service. In a similar vein, people seek public office to initiate a change of financial state of fortunes. The escalating rate of poverty in the country caused by poorly implemented economic policies, misappropriation of funds, among others, culminate in state and mass poverty the fear of which drives people to capitalize on opportunities for enrichment. Other acts such as 419, drug peddling and laundering are "private" manifestations of the poverty mentality syndrome. This phenomenal situation calls for the institutionalization of the culture of integrity, transparency and accountability in governance as the pathway to sustainable growth and development in Nigeria.

Furthermore, the enormity of social or societal pressures on public office holders or an affluent individual imposes a burden that could compel acts of corruption. Mention (1957) notes that much pressure is exerted on a public office holder or rich family member by members of his nuclear or extended family to assist them in one way or the other. This is as a result of the fact that a public office such as Local Government Chairman or Senate President or Accounts manager, or Director-General or Chief-Accountant is considered as a goldmine and proximity to the "national cake" that should be wisely shared among family members, who could either be sent to school, or for whom businesses could be set or rehabilitated, among other pressures. These encourage tendencies toward official and political corruption, in the same way individuals considered wealth may be tempted to engage in fraud, money laundering or drug peddling in order not to disappoint his kinsmen (Ekeh, 1995, Folarin, 2016). This kind of observed and identified cause of phenomenal corruption are responsible for the wide spread poverty and underdevelopment in the country which urgently calls for the enthronement of the culture of integrity, transparency and accountability as the only pathway to sustainable growth and development in Nigeria.

Similarly and closely related to the above is the social responsibility paradigm of the functionalist model (Chinnoy, 1967, Folarin, 2016). Naturally, as status changes or increase, social responsibilities are bound to increase as more expectations, like pressures and demands, are coming from people. An elected House of Assembly member is not only expected to "deliver" at his ward and local government, but also to "take care" of a growing number of political associates, friends, political thugs, concubines or wives, and retinue of personal staff. A little may inflation of contracts and figures here or there may thus be considered not be out of place, or adding "419" to his source of income for the non-public office holder may become desirable not be loss his status. Thus, integrity, transparency and accountability in governance become the pathway to sustainable growth and development in Nigeria. It also important to note that political instability engenders political corruption. Frequent changes of power threaten security of office and by extension source of income. The political class, like their military counterparts, is tempted to steal as much many as possible while they last in office, as they are not sure of tenure of office anymore. Even under democratic rule, the frequent military-like appointment and dropping of ministers, directors-general and other public office holders tacitly encourage corruption (Folarin, 2016). This pitiable situation in Nigeria calls for integrity, transparency and accountability by the public office holders in governance as the only pathway to sustainable growth and development in the country.

Finally, other variables explicating corruption in Nigeria include the lingering impact of SAP, economic mismanagement, legacies or examples of past corrupt rulers and individual, lack of accountability and transparency, lack of empirical outcome or tangible evidence of

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punishment of past corruption offenders, flaunting of ill-gotten wealth by individuals who seek political power with such means, abundance of sacred cows that walk freely in and out of corridors of power, and of course the culture of crass materialism that has no bounds of age gender and experience in the Nigerian values system (Azelama, 2002, Folarin, 2016). Therefore, from the application of the theoretical framework of analysis to the study, integrity, transparency and accountability by public office holders in governance is a desideratum and panacea to sustainable growth and development in Nigeria.

Methodology

The study was based on data generated from secondary source which includes books, journals, magazines, newspapers etc. The qualitative data generated from the indepth-desk review of the secondary sources were analyzed using the content analysis method.

The study adopted as its theoretical framework of analysis the "dynamic theory of corruption" propounded by Nwolise in 1992, amongst others to explain the phenomenal devastating influences of corruptions in governance and public life in Nigeria which has made it extremely difficult for good governance for sustainable growth and development. As a result, the need to enthrone and institutionalize the culture of integrity, transparency and accountability as the pathway to sustainable growth and development in Nigeria becomes an imperative and desideratum in the country.

The content analysis and findings of the study reveals that integrity, transparency and accountability in governance as pathway to sustainable growth and development in Nigeria entails the pursuit by the country of the three core values of life-sustenance, self-esteem and freedom.

Conclusion and Recommendations

Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting actions completed but ensuring stakeholders are able to understand and respond as the organization plans and carries out its activities in an open manner.

The public sector organization, as a whole should be open and accessible to its various stakeholders including citizens, service users, and its staff. Accountability reports should, therefore, be written and communicated in an open and understandable style appropriate to the intended audience. There are now many different channels for public sector organizations to use to communicate with their stakeholders, including web-based information and social media. In providing information, a balance need to be struck so that the right amount of information is provided through appropriate channels of communication to satisfy transparency demands while not becoming too onerous for the organization or for the receiver Public scrutiny creates demands for transparency and improved accountability, so its influence can help to build pressure for a more open, honest, and ultimately, more effective public sector. They can be formed, such as through a formal legislature committee, or informal, such as via the media. Public sector organization needs to demonstrate that they have delivered their stated commitments, requirements, and priorities and have used public resources effectively in doing so. They, therefore, need to report publicly at least annually, so that stakeholders can understand and make judgments on issues such as how the organization is performing and whether it is delivering value for money and has sound stewardship of resources. It is also important that the process for gathering information and compiling the annual report ensures that the governing board and senior management own the results shown with demonstrable integrity.

In conclusion, for integrity, transparency and accountability in governance to serve as a pathway to sustainable growth and development in Nigeria, there should be a positive change in the country resulting in improvement in the living conditions of the people. In Nigeria there is wide spread poverty as most of the people are unable to provide for themselves the basic necessities of life. Majority of the people are poor because they have no money, no power, no self-pride and no influence. They live in abject poverty.

Integrity, transparency and accountability in governance as pathway to sustainable growth and development in Nigeria entail the pursuit by the country of the three core values of life – sustenance, self-esteem and freedom. Life sustenance has to do with the provision of such basic needs as food, housing, clothing and basic education. Until Nigeria is able to provide its citizens with these basic needs, it is regarded as undeveloped and it shows that it lacks integrity, transparency and accountability in governance which leads to corruption in government. Similarly, self-esteem has to do with self-respect and independence. When Nigeria and its people cannot stand on their own, then they have no self-esteem. Finally, in order to promote freedom and enhance integrity, transparency and accountability in governance as the pathway to sustainable growth and development in Nigeria, there are three evils that the people and citizens through the leadership and government assistance should strive to overcome i.e want (hunger), ignorance (illiteracy) and squalor (filth). The people of Nigeria desire freedom to be able to choose; and education to be able to afford a decent life. These three core values relate to one another because the absence of any one of them affects the other negatively.

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