Effect of Accountability and Transparency on Promoting Ethical Financial Records in Public Sector of Zamfara State

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Abstract
The welfare of the people is as stake as a result of lack of integrity, accountability, and transparency at the government level. This study assessed the effect of accountability and transparency in financial reporting system of the Nigerian public service in Zamfara State. Field survey research method was adopted, primary data obtained through the administration of structured questionnaire was used and the hypotheses were tested using regression analysis. The target population of the study was the selected forty-nine (20) staff of the Ministry of finance, ministry of Budget, Office of the Auditor General Zamfara state, 43 questionnaires were retrieved and analyzed. The finding of the study revealed that the financial reporting system of public offices in Zamfara state is very weak due to lack of proper accountability and transparency. Majority of the offices lack reliable, relevant and material information which could be used to prepare quality financial reporting system. The study recommends that government should ensure financial records produces budgets assessed by the national assembly which is expected to be disclosed to the public. Also, government should ensure that the audit committee is restructured.
Keywords: Accountability, Financial records, financial management, Integrity, Transparency, Public service.

Introduction

Accountability and transparency have always been a major course for concern for many years as a result of misstatement of the financial Records, fraud and corruption in the public service. Although some policies and some legislative act have been made by the government concerning this issue after the establishment of the Nigerian Constitution in 1990 with several amendments over the years; Budget Monitoring and Price Intelligence Unit(BMPIU), the Economic and Financial Crimes Commission (EFCC) Act 2002; the Independent Corrupt Practices and other related offences (ICPC) Act (2000); the Advance Fee Fraud and other related offences Act (1995); the Financial malpractices in Banks Act (1994); among others, still; headlines are still posted about the issue of corruption in the public service. A proper solution has not been found. The general assembly, as it resumed its fiftieth session on public administration and development held in New York in April (1996) laid emphasis on the fact that there is a critical need to improve accountability and transparency in the public service. One of the key observations was that there

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is a critical need for the Government, multilateral and bilateral donor to recognize the importance of accounting and audit system in order to provide sound reporting system.

Due to financial scandals reported in daily independent on 2013, about 5.6billion pension scam in Oyo state head of service and 1.6million bullet proof BMW car in aviation ministry is reported by Uwajaren 23rd June 2013. Efe (2016) affirmatively declared that a country with abundant human and natural resources became the honey pot of predators in the public service. Today Nigeria is now seen as one of the corrupted country in which one of the problems is lack of accountability and transparency in the financial reporting system. A report by KPMG rated Nigeria as one of the most fraudulent country (2013). Accountability is now seen as relevant in the issue of corruption in the public service in order to maintain a transparent and fraudulent free report in the public sector.

Accountability is referred to as being able to give accountable and responsible answers for an account. Moelijker, R. (2024). noted that accountability is a proof that states that work has been done in accordance with the standards and agreed rules and officers report fairly and accurately on performance result along sides mandated roles and or plans.

In a lame man's language, Transparency on the other hand means providing clear information of a particular thing. Transparency and accountability goes together because a report can't be clear if it's not accountable. Achua (2009) says "serious consideration is being given to the need to be more accountable for the often vast amounts of investment in resources at the command of governments, which exercise administrative and political authority over the actions and affairs of political units of people.

Government spending is a very big business and the public demands to know whether the huge outlays of money are being spent wisely for public interests". The term accountability is needed in the government financial report to show a clear picture of the financial activities going on in the public sector. Iyoha and Oyerinde (2009) referred to the relationship between statutory and public office holders as that of principal-agent relationship where the public officers are statutorily required to demonstrate proper accountability, openness and effectiveness in the management of public fund. This is expected as their stewardship responsibilities.

The welfare of the people is as stake as a result of lack of integrity, accountability, and transparency at the government level (Agbo, 2012). If the financial statement does not show an accurate report and true report, it would affect the wellbeing of the people because all this report collated together is meant to show the net worth or the national income of the country but if anything goes wrong its affect the development of the country which in that case would indirectly affect the economy.

The problem of accountability has been existence for many years in the public sector and as a result as affected the Nigerian economy negatively. An instance of ghost workers existing in payroll, embezzlement of public fund, and corruption has been recorded to have occurred and still occurring in the public service. However, reporting system has been criticized for not reporting government liability and the real state of other finances (Akenbor & Oghoghomeh, 2011).

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Also, public officers are guilty of not ensuring that their duties their duty is effectively and efficiently enough to avoid lack of transparency and accountability. Lack of transparency in the public sector is as a result of poor implementation of law (Madumere & Okegbe, 2014).

These fraudulent practices found in the public sector if not taken care of can affect the economy in sense that if the financial report is not up to standards or checked properly the current situation of the country leaves the government policy less effective in the economy. There are also instances reported that the financial statement in the public service are reported late and peoples view concerning this matter is that the financial statements are reported late because of manipulations of the financial statements by those preparing the government financial statement. In 2001,

Federal Government public procurement conducted a diagnostic survey, it was reported that Nigeria lost several hundred billions of Naira over the last few decades due to flagrant abuse of procedures, monumental corruption, lack of transparency and merit in the award of contracts in the public sector and accountability quandary. (Uremadu, 2004) asserted that lots of billions vanished on frequent basis from government treasury as reported by Federal Government public procurement 2001 diagnostic survey but the question is where has it vanished to? In the course of this, this study examined how accountability and transparency influences the financial reporting system in public offices in Zamfara State.

This chapter reviews literature related to the study and discusses the theoretical framework underpinning the study. The main themes covered under the review of related literature include: the concept of financial records keeping and management, Audit opinion on financial records keepers and financial records keeping and management as stated by accounting standards as guided by GAAP, benefits of records management, types of financial records, electronic financial records and attributes of electronic financial records, financial management and accountability and its importance, relationship between financial records management, accountability and transparency.

This journal Research takes a critical look at the body of existing knowledge that is significant to the current work and aligned it to ensure that it gives a solid foundation for the research work.

The research deals with conceptual consideration, the nature of Transparency and accountability in public sector, the procedures for achieving accountability in public sector and it highlights the interrelated stages of achieving accountability in public sector financial Records and management.

According to (Neu, 2022), a literature review is an evaluative report of studies found in the literature related to the study. The review describes, summarizes, evaluates and clarifies the literature relevant to the study, thus providing a theoretical basis for the research.

A literature review goes beyond the search for information and includes the identification and articulation of relationships between the literature and the field of research.

As indicated by (2022). Review of literature helps the researcher to gain a better understanding of the theoretical framework of the research resulting from studying various theories related to the

topic. This enables the researcher to adequately defend the research problem and demonstrate how the study will contribute to the existing body of knowledge. The research was conducted in zamfara state one of the states in the country and is located in the north west part of Nigeria with the following details;

Area	
• Total	39,762 km^2 (15,352 sq mi)
• Rank	7th of 36
Population (2021 Census)	
• Total	9,278,873[1]
• Estimate (2011)	9,838,160
• Rank	11th of 36
Demonym	Zamfaran
GDP (PPP)	
• Year	2007
• Total	$4.12 billion
Per capita	$1,237[2]
Time zone	UTC+01 (WAT)
ISO 3166 code	NG-ZA
HDI (2018)	0.415[3] low · 32nd of 37

Source: Survey Results, 2022

The people of Zamfara have over the years struggled for autonomy, but it was not until 1996 that the then military administration of the late General Sani Abacha detached the Zamfara State from Sokoto State with an area of 38,418 square kilometres (Christopher,2022).

The first Governor was the military Administrator Colonel Jibril Bala Yakubu and the first Political elected Governor was Ahmad Sani Yariman Bakura Suleiman, (2017) who served for eight years (8Yrs) from 1999 to 2007, followed by Mahmud Aliyu Shinkafi who also served for one tenure of four years (4Yrs) from 2008 to 2011.

Abdul-Aziz Yari Abubakar an indigene from Talata Mafara Local Government serve for eight years (8Yrs) from 2011 to 2019 respectively and Bello Mohammed Mutawale from Maradun Local government serve from 2019 to 2023, While Dr Dauda Lawal Dare start from month of May 2023 to date . The area today called Zamfara state was one of the old states like Kano, Katsina,

Gobir, Kabi and Zazzau. The earliest inhabitants of Zamfara were said to have been hunters and giants.

They established their first settlement at Dutsi, which was the first capital of Zamfara. It extends up to the bend of River Rima to the North West and River Ka in the South West.
Zamfara Kingdom was established in the 11th century and flourished up to 16th century as a city-state. Its capital has shifted with the fortunes of the kingdom from place to place like Dutsi and Birnin Zamfara.

In the first half of the 18th century, its then capital Birnin Zamfara, was destroyed by the Gobir Kingdom and a new capital was established in Anka by the second half of the 19th century. Zamfara had many centers of commerce and scholarship that attracted many scholars like the Yandoto city .It became part of the Sokoto Caliphate after the 1804 jihad by Usman Dan Fodio. In fact, Usman Danfodiyo settled in Sabon Gari where Sarkin Zamfara Abarshi had already established a garrison headquarters during the early days of his Jihad as a base from where fought Gobir and Kabi.

At the wake of British colonialism, the emerging town of Gusau became an important commercial and administrative center with road and rail networks passing through it. With the creation of states during the Gowon Administration, Zamfara Kingdom became part of the then North West state and later the Sokoto State.

Oloruntoba and Gbemigun (2019) investigated the relationship between the transparency among public office holders and the performance of the Nigerian public service on financial records, using ministry of finance, ministry of Budget, Office of the Auditor General and office of the Head of service of Zamfara State as case study. It was concluded that appraising the transparency of financial records in public officials positively impacted on the performance of public sector in Nigeria.

They recommended that public officers should be made answerable to any misappropriation or mismanagement of funds traceable to such irrespective of the caliber of the officer in the society.

Okere and Ogundana (2019) opined that inefficiency of the Nigerian capital markets, financial instability and non-sustainability of economic growth and development are consequences of improper accountability and lack of transparency among the public office holders and statutory officials of the government on creating financial records.

Sylvester (2012) assessed the role of accountability on financial records in the public and private sector in Nigeria using field survey research; it was discovered that poor accountability affects the allocation and development of resources in Nigeria. They opined that every government department ministry and agency should provide financial records and statement in every financial year that discloses budget and a report that shows the performance, various analysis and factors prohibiting performance.

Also, Onuorah and Appah (2012) in their study titled 'Accountability and public sector financial management in Nigeria, found that the level of accountability is very poor in Nigeria as

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a result of unavailability of relevant, reliable and quality information about government activities. The study opined that for accountability to be successful, in the management of public funds in Nigeria, there must be reduction of corruption, increase in public sector accounting and auditing standards, and also, restructuring of audit committee.

As reviewed by Osho and Afolabi (2014) in their study on the effects and effectiveness of accountability and transparency of financial records in government sectors. They made use of secondary data, cross tabulation and chi square were used to analyze the data. Based on the findings, they recommended that independent and effective internal control will be needed to achieve accountability and transparency in the government sector.

Madumere and Okegbe (2015) conducted a study on 36 states in Nigeria using descriptive statistics for the study variables. This study is as a result of lack of implementation of socio economic reforms and its effect on the economy. Based on the findings this study suggested that government should provide an audit committee independent of the ministry.

Omodero and Okafor (2016) reported in their study 'efficiency and accountability of public sector revenue and expenditure in Nigeria' that the level of accountability is very poor in Nigeria as a result of lack of comprehensive, relevant, quality and reliable pubic financial report. It was recommended that for accountability to be successful in management of public fund there must be reduction in the level of corruption, public sector accounting and accounting standards should improve, public account committee should be restructured and the value of money should be applied in the conduct of government business.

Abdul-Kahar, Ebi, Bin, and Nasser (2019) carried out a study on government financial reporting and public accountability in using primary data through administration of questionnaire and personal interview. The study reported a weak score for the level of managerial accountability which depicts reduction in accountability in the managerial function.

The study recommended that financial report should be prepared by following the standards and disclose of financial reporting information must be reasonable and reliable. Likewise, In addition, Akabom-Ita, Aneifiok and Charles (2014) viewed a topic on accounting for influence of financial convention on revenue utilization in local government areas. The study adopted is survey research design. As a result of their findings they concluded that if there is higher level of execution of financial convention, there will be effective and efficient financial management and control. There, they recommended that the relevant authorities should ensure that the staffs are discipline while handling financial and economic matter.

In line with the study of Acho and Abuh (2016) on corruption and accountability in the Nigerian public sector, it was reported that allocations of resources in the public service are not adequately utilized. They recommended that the offenders should be sanctioned and the government should provide strict policies on the financial report. Also, Oyidi (2013) carried out a study on budget and budgetary control for effective containment of corruption in the local government in Nigeria using descriptive survey research design.

The study used stratified random sampling technique. The study made use of the primary source of data. From findings some problems militating against an effective control were

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identified. He recommended that control measures should be adopted in the public service to avoid deviation from budget priorities during implementation

According to the study of Igboyi, Nweze, Enekwe and Nze (2016) on the effect of probity and accountability on the development in Nigeria, the result showed that there is no significant relationship between probity and government effort to recover stolen fund. The study recommended that country should check on the level of corruption and improve integrity. Ibietan (2013) studied the effect of corruption and public accountability in the Nigerian public sector and recommended that those found guilty of the corrupt practices should be sanctioned and public service audit committee should be restructured.

Olatunji (2015) examined several government policies inhibiting accountability in the public office using least square regression analysis method. He concluded and recommended that a nation's development and growth is measured by public officer level of accountability. Bouvard, Pierre, and Adolfo (2015) carried out a study on transparency in the financial system. Ex-post facto research design was adopted for this study.

The researcher concluded that transparency enhance the stability of financial system during crises but has a destabilizing effect during normal economic time. Likewise, Adejuwon (2014) studied qualitative research on enhancing public accountability and performance in Nigeria and concluded that unless good governance is in place with public accountability carefully observed, effective public sector performance cannot be realized.

Methodology

(Buntin, 2020), defines population as basically, the universe of units from which the sample is to be selected. A population is a group of individuals, objects or items from which samples are taken for measurement. It is a set of all elements, units, objects or subjects in the universe of interest for a particular study. It refers to the entire group of individuals, objects, items, cases, articles or things with some common attributes or characteristics. According to (Solijonovich, 2022), population is a collective term to describe the total quantity of cases of the type which are the subject of study. They are the larger groups from which a sample is taken.

The study is to ascertain the financial records keepers and management, accountability and transparency in Zamfara state. The target population therefore consisted of the financial records creators, users and managers of both electronic and manual financial records keepers. The population thus consisted of Directors of finance, Senior Accountants /Heads of Sections in Finance Dept. i.e. salaries, budgetary control, expenditure control, personal claims, cash office, reconciliation, auditors, Accountants, Auditor General, Internal Auditors, Principal Administrative Officer in charge of registry, Senior Clerical Officer, Registry Clerks, Administrators in- charge of registry, Purchasing Officers, totaling 20 as shown on Table 1below, Using

Mira Crouch and Heather (Mckenzie2019) using fewer than 20 participants during a qualitative research study will result in better data.

Table 1: Study Population

Target group	Total population
Ministry of Finance	
Accountant General	1
Director Main Account	1
Director Incorporated	1
Debt Management Service Dept	1
Director Expenditure control	1
Director Central Account	1
Sub-Treasurer	1
Auditor General office	
Auditor General of the state	1
Director Pension	1
Director Prastatals	1
Director capital Projects	1
Director Admin	1
Ministry Of Budget	
Permanent Secretary	1
Director Budget	1
Statistics Director	1
Director Economic planning	1
Director Finance	1
HEAD OF SERVICE OFFICE	
Head of service	1
Permanent Secretaries	2
TOTAL	**20**

Source: Survey Result, 2022.

3.3 Sample Size and Sampling Procedure
In this study, the researcher sampled from ministry of finance, ministry of Budget and economic planning, office of the Auditor General, and Head of Service office in Zamfara state. The researcher targeted the entire population of 20 persons selected since the numbers were not big. A census sampling method was applied. Census was then used to select the respondents that participated in the study.

According to (Groshen. 2022), census is the total enumeration of the study population. In this case, everybody in the entire population was given an equal opportunity. In some cases, it was difficult or inevitable because some respondents were one and hence inevitable to avoid them. The total enumeration was advantageous because it increased the level of accuracy for generalization because all the elements of the population were represented by the data, not a sample of the target population. The entire population consisted of 20 respondents.

3.4 Data Collection Instruments

The researcher used the following methods for data collection namely and verbal interviews, observation and document analysis.

3.4.1 Interviews

Verbal interview is one of the key instruments used to collect data and is probably man's oldest and most often used device for obtaining information. It is a face-to-face interpersonal role situation in which one person (the interviewer), asks a person being interviewed (the respondent) questions designed to obtain answers pertinent to the research problem.
This method was chosen for this study because qualitative data was being sought, the method was relatively manageable given the small sample population and the study area covered a small geographical area.

According to (Stantcheva, 2022), this is one of the most widely used methods of data collection in the social sciences and represents a communication between people for the purpose of job training or exchanging information on some subject. Semi structured interviewing is the main data collection method selected, which although time consuming has worked well in other similar environments.

(Klein, 2022). This is a very good way of accessing people's perceptions, meanings, definitions of situations and constructions of reality. Interviews vary considerably in terms of their degree of structure. In general terms, unstructured interviews lend themselves to qualitative analyses, whereas structured interviews lend themselves to quantitative analysis. (Ferretti, 2022) points out that there are various skills that interviewers need in order to obtain valuable data.
These skills involve establishing a good understanding with the person being interviewed, adopting a non-judgmental approach, and developing effective listening skills, preferences or behavior.

The interviews adopted an open ended approach which enabled the researcher to get a complete and detailed description of the issue under investigation. The interview schedules ensured uniformity and consistency in asking questions as these had already been outlined and it enabled the researcher to also obtain information relating to the policies, plans and programs necessary for financial records management.

The researcher designed six sets of interview schedules, each containing a series of questions to enable him carry out the interviews. The first set (*see appendix1*) was for the Accountant General, Deputy Accountant General, Auditor General, Senior Purchasing Officer, Senior Accountants.

Heads of Sections; second set(*see appendix2*) was for the Accountants, Purchasing Officers and Internal Auditor; third set(*see appendix3*) was for the Senior Accounts Assistants, and Purchasing officers; fourth set *(see appendix 4)*was for Registry personnel (Registry clerks and Senior Clerical officer); fifth set(*see appendix 5*) was for Archivist whereas the sixth set (*see appendix 6*) was for Principle Administrative Officer in-charge of Registry.

The interview questions were sent to the respondents before the day of actual interview for the respondents to familiarize themselves with the questions and assist in answering the questions appropriately.

The researcher employed this approach because it facilitated faster interviews that were more easily analyzed and compared, and; the researcher was able to probe further the responses given as a means of getting the meaning behind the respondents' experiences. With this technique, there was no significant time delay between question and answer; since the interviewer and interviewee could directly react on what the other said or did. This yielded spontaneous answers from the interviewee without extended reflection.

3.4.2 Observation

The concept refers to a technique of collecting data but can also mean a single measurement where the researcher is required to record what he/she observes in a sample of subjects or.

According to (Aithal, 2022) the term observation is used to indicate that the object or subject of an investigation is being subjected to close, usually visual-surveillance and that the information obtained, that is, the observation in the form of recorded data will then be related to more general propositions or theories.

The non-participant researcher takes a detached stance to the phenomena and aims to the invisible either in fact or in effect. The advantage with observation is that it is quick and represents an efficient method of gaining preliminary knowledge or making preliminary assessment of its state or condition.

The researcher developed an observation schedule *(see appendix 7)* to help him write down whenever he saw something and made inferences about the underlying emotions. It was used to assess the physical environment, facilities where financial records were kept and the tools used in the management of records. It was also used to observe how financial records were created, used, maintained and disposed of.

This technique also enabled the researcher to observe the behavior of the respondents rather than the self- reported behavior. This also eliminated errors caused by memory loss, poor recall, and perceptions affected by experiences after the original experience. It also reduced error due to translation, and provided a richer dataset that included non-verbal and physical behavior. This is because what was said was very often different from what was actually done for a variety of reasons. The observation also enabled the researcher to gather supplementary data that helped to further interpret findings obtained by the interviews.

3.4.3 Document Analysis

(Bell, 2022), define documentary analysis as critical analysis or examination of public or private recorded information related to the issue under investigation. It is a type of normative survey research which deals with examining records which already exist.

Documentary sources are definitely qualitative as it is not concerned with the general importance of the documents, but with certain characteristics, which can be identified and counted.

This method entails going through documents that are likely to give useful information for the study. The researcher perused documents which included financial reports, tender documents, tender committee minutes, local purchase orders, goods received notes, audit reports, brochures, audit and financial procedure manuals, ISO 9001: 2020 – Quality Management System, Public Procurement and Disposal Act (2022), Public Procurement and Disposal Regulations (2022), Public Procurement and Disposal (Amendments) Regulations (2022), FMIS – Financial Management Information System etc. This method was used to supplement the interview method. The documents were analyzed to determine authenticity of the financial records created, used, maintained and disposed off.

3.5 Validity and Reliability

Validity is the degree to which the data collected in a study accurately represents the variable being measured. It is therefore the accuracy, truthfulness and meaningfulness of the data and all inferences that are made from the data.

In order to ensure the validity of the study, the questions formulated in the interview schedule were based on the objectives to be achieved and research questions to be answered.

The researcher ensured that during data collection, the targeted population answered the questions based on the interview schedule and that any unclear questions were clarified. On the other hand, reliability is consistency and dependability of data collected through repeated use of a scientific instrument or data collection procedure under the same conditions.

Data is said to be reliable for decision making when the data collection method and the instruments used to collect that data produce similar results when applied repeatedly over time According to(Fonseca, 2022), reliability is not concerned with the appropriateness of measurements but pertains to a test of stability equivalence and internal consistency.

According to (Hajjar, 2018), there are two main aspects of consistency: consistency over time (or stability) and internal consistency. The main concern of reliability is an accurate repeatability of scores over time and parallel forms of a test. Reliability is therefore synonymous to dependability, stability, consistency, predictability and accuracy.

The researcher carried out a pilot study at the ministry of finance Zamfara state to test both validity and reliability. The pilot study enabled the researcher to find out if the selected questions were measuring what they were supposed to measure, if the wording was clear and if all questions were interpreted the same way by respondents. After the pilot study, the research instruments were revised to reflect the changes.

The use of multiple data collection methods (triangulation) increased credibility of the findings.

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Research questions especially the interview schedule were tied to the objectives to control any deviation from the problem. In order also to ensure validity and reliability of the study, the researcher ensured the supervisor assessed the aspects the instruments aimed to cover and determine if the instruments accurately represented the concept under study.

3.6 Data Collection Procedures

The researcher wrote a notification letter to the concerns ministries and organizations sought a research permit and clearance *(see appendix 8 & 9,* the researcher communicated his intentions to carry out this study to the relevant authorities from ministry of finance, ministry of budget and economic planning and office of the Head of service of Zamfara state. The officers involved in the study were visited to inform them of the purpose of the study and to seek their assistance, especially in scheduling appointments for the interviews.

3.7 Data Presentation, Analysis and Interpretation

This refers to examination of what has been collected in a survey and making deductions and inferences. It involves scrutinizing the acquired information and making inference.
(Ataei, 2022), rightly observe, one of the problems faced by researchers doing qualitative research is the difficulty is coping with the complexity of huge volumes of unstructured data which have to be analyzed. The main problem is sorting data into categories without losing complexities and inters- linkages contained within them.
This study applied qualitative data analysis approach.

Qualitative research uses qualitative data analysis (QDA) to analyze text, interview transcripts, photographs, art, field notes of (ethnographic) observations among others. Analyzing qualitative data consists of three parts: noticing, collecting, and thinking about interesting things. (Podavkova, 2022). All the above stages were followed as much as was practically possible that the study had generated massive amounts of data from the respondents. As an implication, data analysis took considerable time.
The process involved going through each of the responses, examining relationships among the responses and grouping them into themes that were relevant to the research objectives. The responses were further organized through simple narrative description to provide explanation of why things happened the way they did.

3.8 Ethical Issues

In research, ethics are norms for conduct that distinguish between acceptable and unacceptable behavior (Resnik,2018). The variables that form the basis of ethics are honesty, integrity, courtesy and consideration. According to (Navalta. 2019), all the variables that constitute ethical research are dependent on the researcher.
(Resnik, 2018) identify the following areas of dishonesty to constitute unethical issues: plagiarism, fabrication and falsification, non-publication of data, faulty data-gathering procedures, poor data storage and retention, misleading authorship, sneaky publication practices, involuntary participation, uniformed consent, anonymity and confidentiality.

Given the importance of ethics for the conduct of this research, the researcher exercised honesty at every stage of this research and at the same time avoided biasness in data analysis, interpretation and avoided exaggeration in reporting. No preconceptions or prior values shaped the results. The researcher strived to be objective. To maintain the integrity of the researcher and privacy of the respondent, names of the respondents were withheld. The researcher treated all responses with utmost confidentiality and all responses were deemed right.

A good rapport was established by the researcher when dealing with respondents. A researcher also strives to publish the findings to enhance wide sharing of knowledge.

This chapter presented the research methodology. The areas covered under this include the study design, study population, sample size and sample procedure, data collection and analysis and presentation methods. Validity and reliability has also been discussed in this channel. This study is field survey research; with the entire 20 staff of finance section of the selected ministries and parastatals in Zamfara state as the target population. 20 sample subjects were selected randomly while stratified sampling technique was adopted in choosing the respondents across the three local governments. Data were obtained through the administration of structured questionnaire to the respondents. The research instrument was subjected to reliability test to ensure consistency using Cronbach Alpha Reliability test with the result of 0.752 being greater than the threshold of 0.70 reflected the reliability of the instrument.

Model Specification

The study investigates accountability and transparency in financial reporting of the Nigerian public service. Two variables are identified in this study (independent and dependent). The dependent variable used in this study is financial reporting and the independent variable used is transparency and accountability

In research, variables are any characteristics that can take on different values, such as height, age, temperature, or test scores. Researchers often manipulate or measure independent and dependent variables in studies to test cause-and-effect relationships,

Independent variables   **Dependent variables**
HO1

HO2

HO3
HO4

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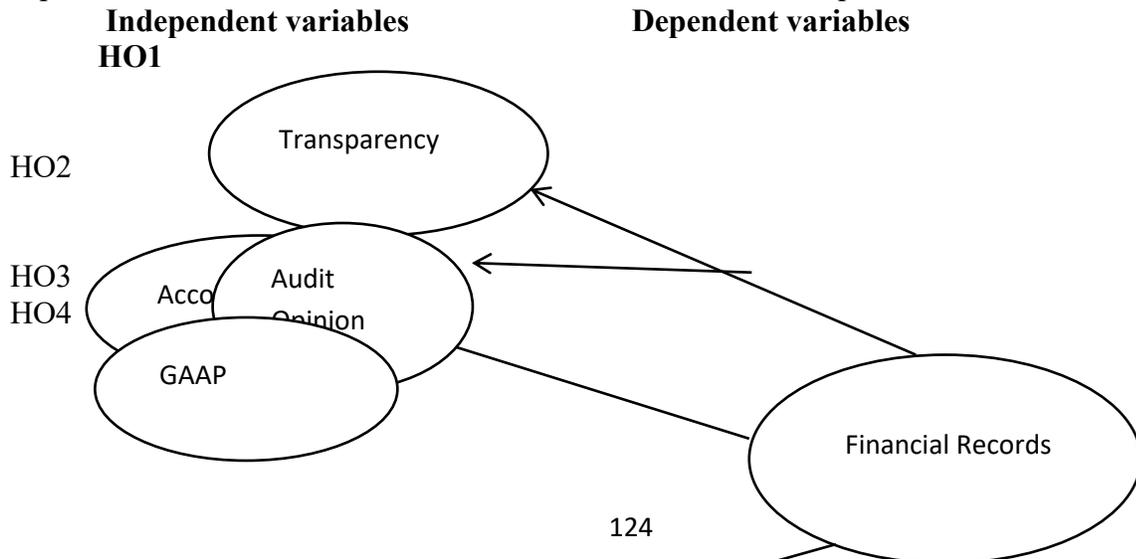
Variables
Independent Variable
        An independent variable is the variable you manipulate, control, or vary in an experimental study to explore its effects (Ghosh, 2022). It's called "independent" because it's not influenced by any other variables in the study. Independent variables are also called: Explanatory variables (they explain an event or outcome)

Dependent Variable
        (Dwivedi. 2022). A dependent variable is what changes as a result of the independent variable manipulation in experiments. It's what you're interested in measuring, and it "depends" on your independent variable. In statistics, dependent variables are also called: Response variables (they respond to a change in another variable)
Where: Y = **Dependent Variable** and X = **Independent Variable**
Y = Financial Record System (FRS), and X = Transparency, Accountability, Audit Opinion and GAAP.

Functional Relationship

It is expected that there would be positive relationship between the dependent Variables (financial record) and independent variable (transparency, accountability, Audit Opinion and GAAP);
Analysis   and   Discussion   of   Findings
Demographic   Analysis   of   the   Respondents
Table 1 : Demographic Presentation of Respondents

Socio-Demography	Frequency (%)	Percent (%)
Gender: Male Female Total	15 5 20	53.5 46.5 100
Age Group: Under 20-30 31-40 40 and above Total	5 12 3 20	34.9 39.5 25.6 100
Marital Status: Single Married Divorced/separated Total	17 1 2 20	34.9 58.1 7.0 100
Qualification: WAEC/GCE HND/BSC MSC/PHD Total	0 13 7 20	11.6 48.8 39.5 100

Source: Field Survey (2023)
        The result in Table 1 shows that out of 20 people contacted 15 are male and 5 are female. Also, 12 out of the 20 respondents are between 20-30 years, 12 are between 31-40, 3 are above 40 years. Furthermore, no respondent are single, 17 are married while 3 are divorced/separated.

Education backgrounds of the respondents show that 0 are WAEC/GCE holders, 13 are HND/B.Sc. holders, and 7 are M.Sc./PhD holders.

Empirical Analysis

Test of Hypothesis One (H01)

Hypothesis One: Transparency does not significantly influence financial reporting system of the Nigerian public service.

Discussion of Findings

Most public officers are corrupt and failed to render accounts of their stewardship, some of the government agencies established to enhance public accountability were not effective and their performances are not satisfactory, hence, they failed to meet the public expectation. Similarly, Okere and Ogundana (2019); Osho and Afolabi (2014) in their study, there was no significance improvement in accountability due to the application of management strategies in government sectors in Nigeria. The findings revealed that effective and efficient application of financial control systems and management strategies to accountability in public sectors will enable remedial actions to be taken as variance sets in.

Conclusion and Recommendations

The objective of this study is basically to find the effect of transparence and accountability on ethical financial record system in Zamfara state public service. The regression result shows that there is a positive relationship between transparency and accountability on financial record system. However, only accountability has a significant effect on ethical financial record system in Zamfara state and Nigeria public service. This implies that an increase in accountability will lead to a stronger financial report system in Nigeria public service.

After the evaluation of transparency and accountability in financial reporting of the Nigerian public service and the assessment of the negative effect of lack of transparency and accountability in the financial reporting system, it has been discovered that if this situation is not well taken care of it will endanger the rapid development of government resources or public funds.

The following recommendations are made to reduce lack of transparency and accountability in the financial reporting system:

Government should introduce an audit committee independent of the local government ministry or those in charge of the ministry to ensure that the report depicts an error free and corruption free financial reporting system in the Nigerian public service. Government should establish a special commission charged with the responsibility of ensuring that the ministries and extra-ministerial departments are well monitored to ensure transparency and proper accountability; thus, reducing complaints such as: collection of bribes, payment of salaries to ghost workers, and inefficiency of public office holders. Also, strict compliance to all rules and regulations, procedures and plans regarding public budgeting and reporting practices in order to attain the goals of public sector in Nigeria should be enforced. Independent audit and investigative firm should

engage timely and yearly to take record of all the financial transactions of the organizations for consideration and further necessary action.

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