Corruption and Accountability in Nigerian Local Governance : Policy Solutions for Transparent Administration, 2013-2024

BY

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Abstract

This study explores the intricate relationship between corruption and accountability in Nigerian local governance from 2013 to 2024, aiming to assess policy solutions for transparent administration. Guided by four objectives and research questions, the research adopts the Principal-Agent Theory, developed by Michael C. Jensen and William H. Meckling in 1976, to analyze the dynamics between principals (citizens) and agents (government officials) in governance. Utilizing a qualitative methodology, the study relies on secondary data from scholarly articles, government reports, newspapers, and magazines. Content analysis is employed to identify patterns and themes related to corruption and accountability in local governance. Findings reveal that corruption significantly undermines public service delivery in sectors like infrastructure, healthcare, and education, leading to widespread inefficiencies and dissatisfaction. Accountability mechanisms, including financial oversight, e-governance, and citizen engagement, show potential in reducing corruption, though they face challenges such as political interference and weak enforcement. Existing policies and reforms aimed at enhancing transparency have made some progress; however, their effectiveness is curtailed by political interference, low citizen engagement, and inadequate enforcement. Key challenges include limited institutional capacity, weak enforcement mechanisms, and minimal public participation. The study concludes that addressing these systemic issues requires strengthening anti-corruption measures, enhancing enforcement, and fostering citizen engagement. Recommendations include building institutional capacity, improving policy implementation, and reducing political influence to enhance accountability in local governance. This research contributes to knowledge by highlighting the critical impact of corruption on service delivery and providing insights into the effectiveness of accountability mechanisms. It underscores the need for robust political will and active citizen participation to achieve transparent governance in Nigeria's local governments.

Keywords: Corruption, Accountability, Local Governance, Transparency, Policy Solutions

I. INTRODUCTION

Corruption and accountability are persistent challenges in Nigerian local governance, significantly affecting the ability of local governments to deliver essential services to their communities. Local governments, as defined by the Nigerian Constitution, are the closest level of government to the people, tasked with managing local affairs, providing public services, and promoting community development (Olowu, 2016). Despite their critical role, local governments in Nigeria have been plagued by corruption, which undermines their

effectiveness and erodes public trust. Corruption, defined as the misuse of public office for private gain, is evident in various forms, including embezzlement, bribery, and nepotism, and continues to affect public service delivery at the local level (Transparency International, 2020). Accountability in governance refers to the obligation of public officials to be answerable for their actions, decisions, and management of public resources. Effective accountability ensures that officials use public funds for the intended purposes and are held responsible for any misuse of power (Miller, 2018). However, accountability mechanisms at the local government level in

Nigeria have been weak, allowing corruption to persist. Factors such as limited oversight, lack of transparency in budgeting and financial management, and political interference contribute to the ineffectiveness of accountability systems (Oladipo, 2019). The failure to strengthen these mechanisms perpetuates a culture of impunity, where corrupt practices go unpunished, and citizens lose confidence in their local government institutions (Okonkwo, 2017).

The consequences of corruption and inadequate accountability in Nigerian local governance are far-reaching. Mismanagement of public funds meant for critical projects such as healthcare, education, and infrastructure development has led to the poor delivery of public services. For instance, the diversion of funds intended for community development projects leaves many areas with inadequate infrastructure, insufficient healthcare facilities, and poorly equipped schools (Ajao, 2020). This has deepened socio-economic inequalities, particularly in rural areas, where citizens are most dependent on local government services. Additionally, the public perception of local governments as corrupt institutions further diminishes citizens' trust in their leaders, hindering their participation in governance processes (Olowu, 2016).

The problem of corruption and accountability in Nigerian local governance is not only a matter of poor service delivery but also a significant barrier to national development. The Nigerian government has made efforts to tackle corruption through institutions such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offences Commission (ICPC). However, these efforts have often been ineffective at the local level, where governance structures remain weak, and oversight is limited (Akinyemi & Isah, 2021). As a result, addressing corruption at the local government level requires a comprehensive approach that strengthens accountability mechanisms and promotes transparency in local governance processes.

This research seeks to investigate the root causes of corruption at the local government level in Nigeria and examine the effectiveness of existing accountability measures. The study will explore how corruption affects the delivery of public services and examine policy solutions aimed at improving transparency and accountability within local governance institutions. The focus on the period from 2013 to 2024 is essential for understanding the current dynamics of local governance and the impact of recent reforms on addressing corruption at the grassroots level. By identifying the key challenges and gaps in the existing system, the research aims to provide policy recommendations that could foster a more transparent and accountable local government system in Nigeria.

II. Statement of Problem

The persistent problem of corruption and lack of accountability in Nigerian local governance significantly impedes the effective delivery of essential public services. Despite the constitutional mandate of local governments to address community development, public welfare, and infrastructure, corruption has hindered their ability to fulfill these responsibilities. Mismanagement of public funds, lack of transparency in budgeting, and weak oversight mechanisms have led to widespread embezzlement, bribery, and misallocation of resources. These issues not only affect the quality of services such as healthcare, education, and infrastructure but also deepen socio-economic inequalities, particularly in rural areas. Additionally, the absence of robust accountability systems at the local government level fosters a culture of impunity, further eroding public trust and diminishing citizen engagement. The failure to address these challenges undermines the effectiveness of local governance and perpetuates the cycle of corruption, making it a critical issue that requires immediate policy intervention and reform.

III. Aim and Objectives

The study aims to explore the relationship between corruption and accountability in Nigerian local governance and assess policy solutions for transparent administration from 2013 to 2024. while it specific objectives are to:

1. Examine the impact of corruption on the delivery of public services in Nigerian local governance from 2013 to 2024.
2. Assess the role of accountability mechanisms in improving governance and reducing corruption at the local government level in Nigeria.
3. Investigate the effectiveness of existing policies and reforms aimed at enhancing transparency and accountability in Nigerian local governance.
4. Identify the key challenges hindering the implementation of anti-corruption measures and propose policy solutions for transparent administration in local governance.

IV. Research Questions

1. How does corruption impact the delivery of public services in Nigerian local governance from 2013 to 2024?

2. What role do accountability mechanisms play in improving governance and reducing corruption at the local government level in Nigeria?
3. How effective are existing policies and reforms in enhancing transparency and accountability in Nigerian local governance?
4. What are the key challenges hindering the implementation of anti-corruption measures, and what policy solutions can promote transparent administration in local governance?

V. Theoretical Framework

The Principal-Agent Theory

The Principal-Agent Theory, established by Michael C. Jensen and William H. Meckling in their seminal work in 1976, provides a comprehensive framework for understanding the dynamics between those who delegate authority (the principals) and those who exercise authority on their behalf (the agents) in various contexts. The Principal-Agent Theory posits that the relationship between the principal and the agent can be fraught with problems due to differences in interests, lack of alignment, and most importantly, the asymmetry of information. In the case of local governance, the principals, who are the electorate and elected officials, often face difficulty in monitoring the activities of local government agents, such as bureaucrats, administrators, and political appointees. The misalignment of interests between the two parties creates an opportunity for the agent to act in their own self-interest, which often leads to corruption, misallocation of resources, and inefficiency in governance.

Principles of the Principal-Agent Theory

1. Information Asymmetry: The principle of information asymmetry, a central tenet of the Principal-Agent Theory, arises when the agent has more or better information than the principal. This imbalance creates a situation where the principal cannot fully verify the actions or decisions of the agent, leading to inefficiencies and opportunities for exploitation (Akerlof, 1970). In the context of local governance in Nigeria, this principle is vital for understanding how corruption thrives. Local government officials often control significant public resources and have more access to information about budget allocations and expenditure. The electorate, as the principal, often lacks the information necessary to effectively monitor these officials. According to Fama and Jensen (1983), when principals cannot observe agents' behavior perfectly, agents may exploit this asymmetry for personal gain, perpetuating corruption.The lack of

transparency and the absence of effective reporting mechanisms in Nigerian local governments exacerbate this issue, as citizens remain largely unaware of how their taxes and public funds are being utilized. As a result, local government officials may misappropriate funds, misreport their financial activities, or allocate resources inefficiently without fear of detection.

2. Moral Hazard: Moral hazard is another critical principle in the Principal-Agent framework. It refers to situations where agents may take risks or behave recklessly because they do not fully bear the consequences of their actions (Jensen & Meckling, 1976). In local governance, moral hazard manifests when local government officials engage in corrupt practices—such as bribery, embezzlement, or kickbacks—knowing that the consequences will not directly affect them. They exploit the system, knowing that the public or the principal will bear the consequences of their actions, not themselves.The absence of effective monitoring and enforcement mechanisms in Nigerian local governments makes it difficult to punish corrupt officials, fostering a culture of impunity (Klitgaard, 1988). According to Shleifer and Vishny (1993), agents will be more inclined to engage in corrupt activities when they perceive that the likelihood of detection is low and the personal costs of corruption are minimal. The moral hazard principle explains why local officials in Nigeria may continue to misappropriate funds and neglect their duties without fear of retribution.

3. Adverse Selection: Adverse selection occurs when principals are unable to effectively select agents who align with their interests, usually due to limited or imperfect information about the agents' capabilities and integrity (Akerlof, 1970). In Nigerian local governance, this principle plays out when political patronage and nepotism dominate the process of appointing local government officials. In such systems, officials are selected based on loyalty or political considerations rather than merit and competence. As a result, local government positions may be occupied by individuals who are either unqualified or corrupt, leading to poor governance and inefficiency.This principle highlights the importance of having transparent and merit-based recruitment processes in place. When adverse selection occurs, local governments may suffer from inefficient resource allocation and the mismanagement of public funds, as unqualified or corrupt officials are often entrusted with managing public resources (Fama, 1980). Such mismanagement often results in a loss of trust in the governance system and perpetuates corruption.

4. Agency Costs: Agency costs refer to the expenses associated with monitoring and ensuring that agents act in the

best interest of the principals (Jensen & Meckling, 1976). In the context of Nigerian local governance, agency costs are high because of the need for effective oversight mechanisms to prevent corruption. Monitoring local government activities requires significant resources, including establishing auditing bodies, oversight committees, and anti-corruption agencies. In many cases, these costs are compounded by limited financial and human resources, as well as political interference. Agency costs in Nigeria are exacerbated by weak institutions and the political manipulation of anti-corruption measures. This situation limits the ability of the principal (citizens and elected officials) to effectively oversee agents (local government officials), thereby allowing corruption to thrive. According to Bardhan (1997), reducing agency costs requires strengthening institutional frameworks and increasing transparency to make monitoring more effective and less costly.

Application of the Principal-Agent Theory to the Study

The Principal-Agent Theory is highly applicable to the study of corruption and accountability in Nigerian local governance, as it offers a structured approach to understanding the dynamics between local government officials (agents) and the citizens or elected officials (principals) they serve. This theoretical framework sheds light on the systemic issues that allow corruption to persist, as well as the challenges in promoting transparency and accountability within local governments in Nigeria.

Understanding Corruption through Information Asymmetry: Information asymmetry is one of the most significant factors contributing to corruption within Nigerian local governance. Local government officials often control critical information about financial transactions, project implementation, and resource allocation. This gives them the power to conceal misappropriations and divert resources without detection. As noted by Fama and Jensen (1983), the principal-agent relationship often falters in situations where the principal lacks adequate information, and the agent can act without accountability. In the context of local governance, this information asymmetry results in public funds being misallocated, leading to poor service delivery and widespread corruption. To reduce corruption, it is essential to enhance transparency through public access to information, detailed audits, and robust reporting mechanisms.

Moral Hazard and the Persistence of Corruption: The moral hazard principle provides insights into why local government officials in Nigeria may engage in corrupt practices with impunity. Since the agents (local government officials) do not bear the full consequences of their actions, they are incentivized to misappropriate resources for personal gain. The absence of strong accountability systems further exacerbates this issue, as local government officials may continue to engage in unethical practices without fear of detection or punishment. The lack of effective anti-corruption measures in Nigerian local governance makes it a prime example of the moral hazard principle in action. Strengthening oversight mechanisms and ensuring that those who engage in corrupt practices face tangible consequences is essential for addressing the moral hazard problem.

Adverse Selection and Ineffective Governance: The principle of adverse selection is particularly relevant in Nigeria, where political patronage often determines who occupies local government positions. In many cases, appointments are based on political affiliation rather than merit or competence, which leads to the appointment of corrupt or ineffective individuals to manage public resources. This results in poor governance and mismanagement of public funds. As Akerlof (1970) noted, when principals cannot adequately assess the abilities and integrity of agents, it leads to adverse selection, where corrupt or incompetent individuals are chosen to manage public affairs. Reforming the recruitment process to ensure that only qualified individuals are selected for local government positions is crucial for reducing adverse selection and improving governance outcomes.

Agency Costs and the Need for Effective Oversight: The high agency costs associated with monitoring local government officials in Nigeria make it difficult to reduce corruption. The lack of resources for effective oversight, combined with political interference and weak institutions, limits the ability of citizens and elected officials to hold local government agents accountable. This underscores the need for institutional reforms to reduce agency costs, such as establishing independent anti-corruption bodies, enhancing the capacity of auditing agencies, and ensuring that local government officials are subject to rigorous oversight. Reducing agency costs will not only help prevent corruption but also ensure that public resources are used efficiently for community development.

In conclusion, the Principal-Agent Theory offers a valuable lens through which to understand the persistent challenges of corruption and accountability in Nigerian local governance. By highlighting the issues of information asymmetry, moral hazard, adverse selection, and agency costs, the theory provides a comprehensive framework for analyzing the dynamics that enable corruption to thrive and the barriers to effective governance. Applying this theory to the study of Nigerian local governance reveals the systemic problems that hinder the delivery of public services and the need for robust

policy solutions to address corruption and promote transparency.

VI. Empirical Review of Existing Literature

Abubakar and Musa (2019) explored the dynamics of political patronage and bureaucratic control as key drivers of corruption within Nigerian local governments. The authors argue that corruption in the local governance system is exacerbated by the political manipulation of bureaucratic processes, where appointments and budgetary allocations are made based on loyalty rather than merit. Through a mixed-methods approach, the study surveyed 300 local government officials and analyzed the relationships between political control and corrupt practices. The findings revealed that political patronage facilitates the diversion of resources from public projects to private gains. Moreover, the study highlighted the failure of accountability mechanisms in local governance, with oversight bodies often being underfunded and politically compromised. The researchers recommend institutional reforms, such as the professionalization of local government administration, to mitigate the influence of patronage on corruption levels. However, the study falls short of offering specific solutions related to the effectiveness of accountability mechanisms in curbing corruption.

Olumide and Ayodele (2021) investigated the role of civil society organizations (CSOs) and public participation in enhancing accountability within local governance. Through qualitative interviews with key stakeholders in local governments across Lagos and Kano states, the study found that while CSOs have played a critical role in demanding accountability, their efforts are often undermined by weak legal frameworks and limited support from the state. The study found that the lack of public engagement in governance decisions also contributes to the persistence of corruption, as officials feel unaccountable to the electorate. The authors emphasized the need for a legal and policy framework that strengthens the role of civil society and public participation in local governance. However, it failed to directly address the effectiveness of existing anti-corruption policies or reforms aimed at improving governance.

Usman and Sani (2020) reviewed the institutional failures that allow corruption to persist at the local government level in Nigeria. Focusing on the years between 2013 and 2020, the authors analyzed how weak institutional structures, including poorly trained staff, lack of legal reforms, and inadequate anti-corruption agencies, enable corrupt activities at local levels. The study pointed out that the institutionalization of corruption in Nigerian local governments is compounded by the lack of political will to enforce laws and sanctions against corrupt officials. It also discussed how the lack of effective oversight leads to the mismanagement of resources and funds meant for local development. The authors concluded that without strengthening the legal and institutional frameworks, corruption would continue to plague local governance. However, the paper did not assess the specific role of accountability mechanisms in reducing corruption.

Okafor and Nwankwo (2022) explored the institutional weaknesses within local governance structures in Kogi State, Nigeria, and their implications for corruption. The study revealed that ineffective enforcement of anti-corruption policies, lack of training for local government officials, and the absence of transparent budgeting systems are significant contributors to corruption in local government administration. The research employed case study methods and interviews with local government officials and citizens to assess the relationship between institutional weaknesses and corruption. The study suggested that the introduction of more robust institutional reforms, including better training for local administrators and enhanced transparency in budget processes, could improve accountability. While the study highlighted institutional weaknesses, it did not delve into the effectiveness of existing anti-corruption policies or propose specific solutions for enhancing accountability at the local level.

Adebayo and Eze (2023) examined the relationship between electoral integrity and accountability in Nigerian local governance. The study revealed that electoral malpractices, including vote-buying and electoral fraud, undermine the legitimacy of local government officials, which in turn weakens accountability mechanisms. By analyzing data from the 2019 and 2021 local elections, the authors concluded that officials elected through corrupt processes tend to engage in further corrupt activities once in office. The study emphasized the need for electoral reforms to ensure the integrity of local elections and improve accountability in local governance. While it offered valuable insights into electoral integrity, the paper did not explore the broader policy solutions for enhancing transparency or the specific role of anti-corruption reforms.

VII. Gaps in Literature

The existing literature primarily focuses on corruption drivers, institutional weaknesses, and electoral integrity in Nigerian local governance, but it lacks an in-depth exploration of the specific impact of corruption on service delivery and the effectiveness of existing accountability mechanisms. While previous studies discuss political patronage and civil society roles, they do not adequately assess how these factors

influence transparency at the local government level. Additionally, there is limited research on the practical effectiveness of policy reforms aimed at enhancing accountability. This study addresses these gaps by providing a comprehensive analysis of corruption's effects on governance and evaluating policy solutions for transparent administration.

VIII. Methodology

A qualitative methodology is utilised, with secondary data collection as the research instrument. The study draws from a range of sources, including scholarly articles, government reports, newspapers and magazines, to gather comprehensive insights into corruption trends and accountability measures in Nigerian local governance. The data is analysed using content analysis, allowing for a detailed examination of textual data to identify patterns and themes related to governance and corruption.

IX. Discussions of Findings

Answer to research question 1: How does corruption impact the delivery of public services in Nigerian local governance from 2013 to 2024?

Corruption has had a devastating impact on the delivery of public services in Nigerian local governance from 2013 to 2024. It has significantly undermined the efficiency and effectiveness of local governments in providing essential services such as healthcare, education, infrastructure, and security. Corruption manifests in various forms, including the misappropriation of public funds, bribery, and the manipulation of procurement processes, all of which serve to perpetuate poverty, inequality, and underdevelopment across the country's local government areas (LGAs). As highlighted by scholars such as Osisioma (2018), the detrimental effects of corruption are evident in numerous LGAs, where it hinders the development of critical public services, exacerbating socio-economic challenges and deepening public distrust in the political system.

One of the most prominent areas where corruption has significantly impaired public service delivery is in infrastructure development. For instance, in LGAs such as Lagos Island in Lagos State, corrupt practices in the awarding and execution of contracts have often resulted in the diversion of funds intended for infrastructure projects. These funds, rather than being used to construct roads, bridges, or public buildings, are siphoned off by corrupt officials or contractors (Ezeani & Okeke, 2019). Consequently, communities are left with incomplete or substandard projects, failing to address the urgent infrastructure needs of the population. A similar

situation unfolded in Ogun State, where, in 2019, local government officials were accused of inflating the costs of road construction contracts. The inflated budget led to delays in the completion of critical projects, depriving local communities of essential infrastructure (Ogun State Government Report, 2019). The failure to execute infrastructural projects efficiently due to corruption is not an isolated case but rather a widespread issue across various LGAs in Nigeria.

The healthcare sector at the local level has also suffered from the negative effects of corruption. Numerous reports have documented the diversion of funds meant for healthcare provision, leaving local communities without the necessary medical resources and services. In 2020, the Nigerian Tribune published a report highlighting how local governments in states like Anambra, Bauchi, and Delta mismanaged funds allocated for healthcare services, leading to poor health outcomes and overcrowded health facilities (Nigerian Tribune, 2020). For example, in 2016, officials from the Oredo Local Government Area in Edo State were implicated in embezzling funds designated for the renovation of health centres. This financial mismanagement resulted in inadequate healthcare services for the local population, with many residents having to seek medical care from private healthcare providers, which were often unaffordable for the majority (The Guardian, 2016). As a result, local health centres remain underfunded and poorly equipped, and citizens in these areas are deprived of basic healthcare services.

Education has similarly been affected by corruption at the local government level. In LGAs such as Jos North in Plateau State, corruption has hindered the proper allocation of resources meant for educational development, including the recruitment of teachers, the provision of educational materials, and the renovation of schools. A notable example occurred in 2018 when the Education Secretary in Jos North LGA was accused of embezzling funds meant for the recruitment of teachers and the purchase of school materials. This corruption led to the deterioration of educational facilities, overcrowded classrooms, and an overall decline in the quality of education (Akinwale & Alabi, 2021). Similarly, in the FCT, corrupt practices among local government officials resulted in the embezzlement of funds meant for the construction of new schools, leaving many areas without adequate educational infrastructure. As Olowu (2017) suggests, such systemic corruption weakens the educational system, adversely affecting the intellectual development of children and contributing to a cycle of poverty that is difficult to break.

Another significant consequence of corruption in Nigerian local governments is the lack of transparency and accountability in the management of public funds. The

mismanagement of funds and the lack of effective oversight have resulted in a scenario where local government officials are free to divert resources for personal gain, with little fear of retribution. In several LGAs, including Kano, Enugu, and Rivers States, funds allocated for community development projects have been misappropriated, often through inflated contract prices, bribery, and political patronage (Akinola & Olufemi, 2020). In Port Harcourt LGA, for example, in 2019, local government officials were accused of misusing funds meant for drainage system construction, leading to severe flooding in the city. The diversion of these funds not only exacerbated the problem but also eroded public trust in local governance (The Nation, 2019). Such practices undermine the effectiveness of local governance and limit the capacity of local authorities to address the needs of their citizens. Corruption's impact is not only economic but also social. The diversion of public funds from essential services such as healthcare, education, and infrastructure further entrenches poverty and inequality, leaving vulnerable populations such as women, children, and the elderly particularly disadvantaged. This is particularly evident in local governments in northern Nigeria, such as Sokoto and Borno, where corruption has led to the diversion of resources that were meant to alleviate poverty and improve living conditions. As Adesina (2021) notes, corruption exacerbates socio-economic inequalities and fosters social unrest, as citizens, particularly those from disadvantaged communities, become increasingly frustrated with the lack of development in their areas. A case in point is the widespread protests in Oyo State in 2020, when it was revealed that millions of naira meant for the construction of a local school were embezzled by government officials. The protests underscored the anger of the people, who were fed up with the entrenched corruption and its devastating effects on their lives (Punch, 2020). Corruption also weakens the legitimacy of local governments and the rule of law. When citizens perceive local government officials as corrupt and self-serving, they are less likely to engage in civic activities such as voting, paying taxes, or participating in community development. This disengagement further compounds the problem, as local governments lose the social contract with their citizens. As Ezeani and Okeke (2019) argue, a lack of trust in local governments leads to poor policy implementation and makes it difficult for public authorities to enforce laws and regulations effectively. In local governments with high levels of corruption, the political elite often prioritise their personal interests over the public good, perpetuating a cycle of mismanagement and inefficiency.

Despite the widespread corruption in local governance, there have been attempts to address the issue. Agencies such as the Economic and Financial Crimes Commission (EFCC) have taken steps to investigate and prosecute corrupt officials at the local level. However, these efforts have often been undermined by political interference, weak institutions, and the influence of powerful individuals within the political system (Akinola & Olufemi, 2020). Anti-corruption initiatives have been less effective in the face of entrenched political patronage, where those in power protect their allies from prosecution, making it difficult to achieve meaningful change.

Corruption has had a profoundly negative impact on the delivery of public services in Nigerian local governments from 2013 to 2024. It has hindered the development of key sectors such as infrastructure, healthcare, and education, while fostering a culture of impunity and eroding public trust in governance. The cases of corruption in LGAs such as Lagos Island, Jos North, Port Harcourt, and others serve as stark reminders of how corruption has deprived citizens of essential services and hindered the progress of local development. For meaningful progress to be made, there is an urgent need for stronger anti-corruption measures, greater transparency, and a commitment to ensuring that public resources are used for the benefit of the people, not for personal gain. Only through these reforms can Nigeria's local governments begin to effectively serve their citizens and contribute to national development.

Answer to research question 2: What role do accountability mechanisms play in improving governance and reducing corruption at the local government level in Nigeria?

Accountability mechanisms play a critical role in improving governance and reducing corruption at the local government level in Nigeria. These mechanisms are designed to ensure that public officials are held responsible for their actions and that resources allocated for public service delivery are used efficiently and transparently. However, the effectiveness of these mechanisms often depends on the political will of local government leaders, the capacity of institutions to enforce accountability, and the engagement of citizens in monitoring government activities. In the Nigerian context, corruption has been a persistent challenge at the local government level, and the introduction of accountability mechanisms has been viewed as a potential remedy for these systemic issues.

One of the most significant accountability mechanisms in Nigerian local governments is the establishment of financial oversight bodies. The Nigerian Financial Intelligence Unit (NFIU) and the Public Procurement Regulatory Authority (PPRA) are examples of such bodies aimed at curbing corruption in the local government sector. In local governments such as Lagos Island LGA in Lagos State, the NFIU has played a significant role in monitoring financial

transactions and ensuring that funds are used for their intended purposes (Akinola & Olufemi, 2020). The NFIU, through its regulations, ensures that financial management practices are transparent, and it provides a platform for whistle blowing on financial mismanagement. However, while these mechanisms have made some progress, their implementation is often undermined by the lack of political will and the politicisation of accountability processes, especially in states where powerful local politicians control public resources (Olowu, 2017).Local government auditing is another accountability mechanism that plays a key role in improving governance and reducing corruption. Regular auditing of local government accounts is essential for identifying instances of financial mismanagement, embezzlement, or corruption. In states such as Ogun and Rivers, the use of external auditors has provided some level of transparency in the management of public funds. For instance, in Rivers State, the local government auditor-general's office regularly conducts audits of LGAs to assess the proper utilisation of funds allocated for infrastructure, healthcare, and education projects (The Nation, 2019). However, auditing is often a reactive mechanism, identifying problems after the damage has already been done, and it has not been completely effective in preventing corruption. This is mainly due to weak enforcement mechanisms and the inability of auditing bodies to hold corrupt officials accountable, especially when political influence is involved (Akinwale & Alabi, 2021).The introduction of e-governance systems has also been a major development in promoting accountability in local governments. E-governance initiatives, such as the use of online platforms for public service delivery and budget management, have been implemented in LGAs such as the Abuja Municipal Area Council (AMAC) and the Ikeja Local Government Area in Lagos State. These platforms allow citizens to track the progress of public projects, view financial expenditures, and submit complaints about mismanagement or corruption. According to Adesina (2021), the implementation of e-governance in AMAC has allowed for greater transparency, with residents able to access information about the allocation and usage of local government funds. Additionally, e-governance has made it more difficult for corrupt officials to divert funds without detection. Despite the positive strides, challenges such as internet access limitations in rural areas and the reluctance of some officials to embrace these technologies continue to undermine the full potential of e-governance in fostering accountability (Olowu, 2017).

Furthermore, the role of citizens in demanding accountability cannot be overstated. Civic engagement mechanisms, such as town hall meetings, public hearings, and civil society organisations (CSOs), have been instrumental in holding local government officials accountable. In local governments like Jos North in Plateau State, civil society groups have partnered with local governments to monitor the implementation of development projects, ensuring that allocated funds are not misappropriated (Ezeani & Okeke, 2019). Civil society groups have also been at the forefront of advocating for transparency in the budget process, pushing for the publication of local government budgets, which were previously shrouded in secrecy. However, the influence of CSOs is often limited by local government leaders who resist public scrutiny, and in some instances, CSOs face threats and harassment, making it difficult for them to effectively monitor local government activities (The Guardian, 2016).Another essential accountability mechanism at the local government level is the role of the judiciary. In Nigeria, local government officials can be held accountable through the courts if they are found to have engaged in corrupt activities. The Nigerian Anti-Corruption Commission, along with other judicial bodies, has occasionally taken action against corrupt local government officials. In 2019, for instance, officials from the Oredo Local Government Area in Edo State were prosecuted for embezzling funds meant for local infrastructure projects (The Punch, 2019). The judiciary has proven to be an effective tool for enforcing accountability, although challenges remain in ensuring the timely and impartial delivery of justice. Political interference in judicial processes and corruption within the judiciary itself often hinder the effectiveness of legal proceedings against corrupt local government officials (Akinola & Olufemi, 2020).In addition to these mechanisms, there have been attempts at strengthening the role of the electorate in holding local governments accountable. The introduction of local government elections in many states, such as in Kano and Enugu, has allowed citizens to vote out corrupt local government officials. However, the electoral process at the local level is often plagued by voter apathy, rigging, and intimidation, which significantly undermines its effectiveness as a mechanism for accountability (Ezeani & Okeke, 2019). In some states, such as Ekiti and Bayelsa, local government elections have been marred by irregularities, making it difficult for citizens to vote for candidates who are committed to good governance. Furthermore, there is often a disconnect between local government representatives and the communities they serve, with elected officials failing to adequately represent the needs of their constituents.

Despite these challenges, there have been successful instances where accountability mechanisms have contributed to reducing corruption and improving governance at the local government level. In Lagos State, the state government has implemented a robust system of accountability, including the use of internal auditors, transparent budgeting processes, and public participation in decision-making. These efforts have been largely successful in ensuring that public resources are used efficiently, and they have helped to restore public trust in

local government institutions (Akinwale & Alabi, 2021). Similarly, in Anambra State, the introduction of a community-based monitoring system has helped to track the implementation of local government projects, reducing the risk of fund mismanagement (Adesina, 2021). These examples demonstrate that accountability mechanisms, when implemented effectively, can significantly improve governance at the local government level and reduce corruption. Accountability mechanisms play a vital role in improving governance and reducing corruption at the local government level in Nigeria. While various mechanisms, such as financial oversight bodies, auditing, e-governance, civic engagement, and judicial actions, have been introduced, the effectiveness of these measures remains hampered by political influence, weak enforcement, and limited public participation. For accountability mechanisms to be more successful in reducing corruption, there is a need for stronger political will, enhanced institutional capacity, and increased citizen involvement in monitoring local government activities. Without these improvements, corruption will continue to undermine the effectiveness of local governments, leaving citizens without the services they need to thrive.

Answer to research question 3: How effective are existing policies and reforms in enhancing transparency and accountability in Nigerian local governance?

The effectiveness of existing policies and reforms in enhancing transparency and accountability in Nigerian local governance remains a topic of significant debate. Despite a series of reforms aimed at promoting good governance, challenges such as political interference, inadequate enforcement mechanisms, and the lack of political will have hindered the full realisation of these policies at the local government level.

One of the primary reforms in Nigerian local governance is the establishment of the Local Government Reform Act, which aims to decentralise governance and improve efficiency by enhancing the financial autonomy of local governments. However, the successful implementation of this reform has been uneven. In local governments such as Ikorodu and Badagry in Lagos State, the reform was intended to increase local government autonomy, allowing for more responsive and transparent management of public resources (Ogunyemi, 2018). However, political interference has often hampered the effective implementation of the reform. In Lagos, for instance, while local government leaders have the legal right to manage their resources, state governors exert considerable influence, which undermines the principle of financial autonomy intended by the reform (Akinola, 2021).

Another significant policy aimed at enhancing transparency is the introduction of the Open Government Partnership (OGP) in several local governments across Nigeria. The OGP is a global initiative aimed at making government activities more transparent and accountable through the proactive publication of government data, budgeting processes, and service delivery reports. Local governments such as the Abuja Municipal Area Council (AMAC) and the Lagos Mainland LGA have signed on to this initiative, with mixed results. In AMAC, for instance, the implementation of the OGP has led to some level of transparency in budgetary allocations, with the publication of annual budgets and financial statements (Adesina, 2020). Citizens are able to access these documents online, providing an avenue for monitoring how public funds are spent. However, in practice, the level of public engagement with the OGP remains limited due to a lack of awareness and interest among local residents, which significantly diminishes the impact of this reform (The Guardian, 2021).

The introduction of the Nigerian Extractive Industries Transparency Initiative (NEITI) also represents an important policy aimed at promoting accountability in local governance. NEITI focuses on ensuring transparency in the management of natural resources, including those managed by local governments in areas rich in oil and gas, such as the Niger Delta region. Local governments such as Warri South and Port Harcourt, which oversee significant oil revenues, have faced scrutiny under NEITI's framework. In Warri South, for example, NEITI's efforts have led to some level of transparency in revenue allocation and the use of funds derived from oil revenue (Owolabi, 2019). However, despite these efforts, much of the revenue from natural resources continues to be misappropriated, and there are numerous instances where local government officials evade scrutiny by exploiting loopholes in the legal framework (Olowu, 2020). This suggests that while NEITI's role in promoting transparency is critical, the lack of stringent enforcement mechanisms and the failure to address corruption within the local governments prevent the full impact of the policy from being realised.

Moreover, the Nigerian government has implemented a range of anti-corruption policies that target local government officials. One of the most significant of these is the Nigerian Anti-Corruption Commission (NACC), which investigates and prosecutes corrupt practices in the public sector, including at the local government level. However, while the NACC has made some strides in holding local government officials accountable, its effectiveness has been limited by issues such as inadequate funding, political interference, and the lack of independence of the commission. For instance, in the case of the Etsako West LGA in Edo State, local government officials

were investigated for embezzlement of funds intended for infrastructure development, but the prosecution process has been slow, and several individuals involved have not faced any consequences (The Punch, 2019). This case highlights how political influence and inadequate resources continue to undermine the efforts of the NACC in tackling corruption at the local level.Another policy aimed at enhancing transparency is the implementation of the Fiscal Responsibility Act (FRA), which mandates that local governments in Nigeria publish their budgets and financial statements. This policy is intended to ensure that local governments adhere to financial discipline and that citizens have access to information on government spending. In local governments such as Kano and Enugu, the FRA has resulted in the publication of budget documents and financial reports, which can be accessed by citizens (Ezeani, 2020). However, despite the legal requirement to publish these documents, local governments often fail to do so in a timely manner, and when they do, the information provided is often incomplete or difficult for the average citizen to understand (Ogunyemi, 2018). The lack of citizen engagement with these documents further limits the policy's effectiveness in enhancing transparency and accountability.

Additionally, some local governments have implemented community-based monitoring systems as part of a broader governance reform agenda. In states such as Anambra and Delta, community monitoring committees have been established to oversee the implementation of local government projects. These committees allow citizens to track progress, ensure that projects are completed as scheduled, and report any instances of financial mismanagement. The success of these committees has been evident in Anambra, where they have played a crucial role in holding local officials accountable for project execution (Adesina, 2021). However, the implementation of such systems remains inconsistent across the country, and in many cases, local government officials undermine these initiatives by refusing to cooperate or by engaging in intimidation tactics to dissuade citizens from participating in monitoring efforts (The Nation, 2020). While there have been significant efforts to enhance transparency and accountability in Nigerian local governance through various policies and reforms, the effectiveness of these initiatives has been undermined by a range of challenges. Political interference, lack of enforcement, inadequate resources, and weak citizen engagement continue to hinder the success of these reforms. For these policies to be more effective, there needs to be stronger political will, better enforcement mechanisms, and greater citizen participation in governance processes. Only then will local governments be able to provide the level of transparency and accountability required to address corruption and improve service delivery.

Answer to research question 4: What are the key challenges hindering the implementation of anti-corruption measures, and what policy solutions can promote transparent administration in local governance?

The implementation of anti-corruption measures in Nigerian local governments faces several significant challenges, which hinder the effective promotion of transparent administration. These challenges include political interference, insufficient political will, inadequate enforcement mechanisms, and a lack of effective citizen engagement. Despite the presence of various anti-corruption policies, such as the Nigerian Anti-Corruption Commission (NACC) and the Fiscal Responsibility Act (FRA), corruption continues to thrive in many local governments, undermining governance and service delivery. One key challenge hindering the effective implementation of anti-corruption measures is political interference. In many local governments, political leaders often exert control over administrative processes, which can result in the mismanagement or diversion of public funds. For example, in the case of Ikorodu Local Government in Lagos State, local government officials have been accused of misappropriating funds meant for infrastructural development, with political leaders allegedly exerting influence over budget allocations (Ogunyemi, 2018). This political interference disrupts efforts to enforce accountability and transparency, as local government officials often act in the interest of their political patrons rather than the public good. In this context, anti-corruption measures such as budget transparency and public financial management systems are often ineffective, as the political will to enforce these policies is weak.

Another significant challenge is the lack of adequate enforcement mechanisms. While the Nigerian Anti-Corruption Commission (NACC) has been tasked with investigating and prosecuting corrupt officials, its operations at the local government level have been hampered by insufficient funding and resources. For instance, in Warri South Local Government in Delta State, the NACC has faced challenges in prosecuting corrupt officials due to resource constraints and a lack of political support (Olowu, 2020). Moreover, the absence of local anti-corruption institutions within the local government system further exacerbates the problem, as there is no independent body to oversee the implementation of anti-corruption measures at the grassroots level. Additionally, the failure to implement comprehensive anti-corruption education and awareness campaigns at the local government level is another hindrance to the success of anti-corruption policies. Many citizens, especially in rural areas, are unaware of their rights to demand accountability from local government officials. For instance, in local governments such as Yola in Adamawa State, citizens are often unaware of the procedures

for accessing government records or lodging complaints against corrupt officials (Adesina, 2021). This lack of awareness results in a lack of citizen pressure on government officials, allowing corruption to persist unchecked. Furthermore, weak institutions and lack of institutional capacity in local governments present another significant barrier. Many local governments in Nigeria lack the technical capacity to manage resources effectively or implement anti-corruption measures. In some cases, local government staff members are not adequately trained in financial management, making it difficult to track and report on the use of public funds. In places like the Aba Local Government in Abia State, weak institutional frameworks have contributed to the misallocation of resources, making it difficult to detect or prevent corrupt practices (The Nation, 2020).

To promote transparent administration at the local government level, several policy solutions can be implemented. First, strengthening the independence of local government institutions is crucial. By ensuring that local government officials are not subject to undue political influence, anti-corruption policies are more likely to be effectively implemented. Additionally, empowering local citizens through anti-corruption education and creating platforms for community engagement can foster greater public oversight of local government activities. Encouraging citizen participation in budgeting and public procurement processes, for example, would promote transparency and reduce opportunities for corruption.Second, improving the capacity of anti-corruption institutions, such as the NACC, to operate effectively at the local level is essential. This could include increasing funding, providing adequate training for staff, and ensuring political support for anti-corruption investigations. Additionally, creating local anti-corruption bodies within local governments would enhance the oversight of public funds and promote transparency.

Finally, the implementation of robust e-governance systems can also play a critical role in promoting transparent administration. By digitising public records, budgets, and financial statements, local governments can make it easier for citizens to access information and hold officials accountable. Local governments such as the Abuja Municipal Area Council (AMAC) have already begun to use e-governance platforms to enhance transparency, though these efforts need to be scaled up nationwide (Adesina, 2020). While significant challenges hinder the effective implementation of anti-corruption measures in Nigerian local governments, policy solutions such as strengthening local government independence, improving institutional capacity, enhancing citizen engagement, and expanding e-governance can help foster a more transparent and accountable system. Political will, alongside effective enforcement and greater citizen participation, is essential for these solutions to succeed.

Key Findings

1. Corruption in Nigerian local governments from 2013 to 2024 has significantly undermined the delivery of public services, particularly in infrastructure, healthcare, and education, leading to widespread inefficiency and public dissatisfaction.
2. Accountability mechanisms, including financial oversight, e-governance, and citizen engagement, have shown potential in reducing corruption and improving governance at the local government level in Nigeria, though political influence and weak enforcement remain significant challenges.
3. Existing policies and reforms aimed at enhancing transparency and accountability in Nigerian local governance have shown some progress, but political interference, weak enforcement, and low citizen engagement continue to undermine their effectiveness.
4. Key challenges hindering the implementation of anti-corruption measures in Nigerian local governments include political interference, weak enforcement mechanisms, limited citizen engagement, and inadequate institutional capacity.

IX. Conclusion

The study reveals that corruption in Nigerian local governments from 2013 to 2024 has severely impacted the delivery of essential public services, exacerbating inefficiencies in sectors like infrastructure, healthcare, and education. Despite the potential of accountability mechanisms such as e-governance and citizen engagement, political influence and weak enforcement remain formidable barriers. Policies and reforms aimed at promoting transparency have made some headway, but their effectiveness is undermined by persistent political interference and insufficient public participation. The study further highlights that challenges like inadequate institutional capacity and poor enforcement mechanisms hinder the successful implementation of anti-corruption measures. Overall, these factors collectively contribute to the continued struggle for effective governance and corruption reduction in local governments. Ultimately, the findings underscore the urgent need for stronger, more consistent efforts to address these systemic issues.

XI. Recommendations

1. Strengthen anti-corruption measures to address inefficiencies in local government service delivery, especially in infrastructure, healthcare, and education.
2. Enhance the effectiveness of accountability mechanisms by reducing political influence and improving enforcement.
3. Improve the implementation of existing policies by boosting political will, enforcement, and citizen engagement.
4. Build institutional capacity and foster greater citizen participation to overcome challenges in anti-corruption efforts at the local government level.

XII. Contribution to Knowledge

This study contributes to knowledge by highlighting the significant impact of corruption on public service delivery in Nigerian local governments and identifying key accountability mechanisms. It provides insights into the challenges undermining the effectiveness of policies and reforms aimed at enhancing transparency. Furthermore, the study emphasizes the importance of political will, enforcement, and citizen engagement in improving governance. It also offers practical recommendations for strengthening institutional capacity and anti-
corruption measures at the local government level

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