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INFLUENCE OF FINANCIAL CONTROL AND PUBLIC ACCOUNTABILITY IN THE BUREAU OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS, BENUE STATE

BY

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ABSTRACT

This study examined the financial control and public accountability in the bureau of local government and chieftaincy affairs, Benue State. The work looked at the internal audit system in local government and reviewed the extent to which it is used in safeguarding the council assets; preventing fraud and inefficiency or operations. The paper revealed that the management perception on the accountability in the government has to do with fraud prevention and detection in the local government. Also from the findings, internal auditing supposed to be powerful and knowledgeable enough as a tool in safeguarding the resources of government. There is need for accountability and financial control in the local government. It recommended that the local governments in Nigeria should maintain an appropriate and accurate profession guiding the local government. Also, the local government areas should establish protections to ensure that audit activities are empowered to report significant issues to appropriate oversight authorities.

Keywords: Financial Control, Accountability Internal Audit, Public Sector.

INTRODUCTION

The Nigerian society is filled with stories of illegal practices such as ghost workers on the pay roll of Ministries, Extra-ministerial Departments and Parastatals, frauds, embezzlements and setting ablaze of offices housing sensitive documents and corruption everywhere in the country (Okwoli, 2004). According to Dowding (2010), huge amount of Naira is lost through one financial malpractice or the other in Nigeria, which to say the least, drains the nation's meager resources through fraudulent means with far-reaching and attendant consequences on the development or even socio-economic or political programmes of the nation.

The reported cases of missing money represent only the amount that is ferreted out and made public. Indeed much more substantial or huge sums are lost in undetected frauds or those that are for one reason or the other. Appiah and Appiah (2010) argue that cases of fraud are prevalent in the Nigerian public sector that every segment of the public service, could seem to be involved in one way or the other in some of these nasty acts.

The bane of public sector financial mismanagement in Nigeria since the oil boom years a period under which there existed structurally weak control mechanisms, which created a variety of loopholes that have tended to facilitate and sustain, corrupt practices. This is coupled with the fact that there is a near total absence of the notion and ethics of accountability in the conduct of public affairs in the country (Appiah, 2008). Achua (2009) noted that: good governance is essential part of a framework for economic and financial management which includes: macroeconomic stability; commitment to social and economic equity; and the promotion of efficient institutions through structural reforms such as trade liberalisation and domestic deregulation. Poor governance may result from factors such as incompetence, ignorance, lack of institutions, the pursuit of economically inefficient ideologies, or misguided economic models. It is often linked to corruption and rent seeking.

Okoh and Ohwoyibo (2010) opine that accountability reflects the need for government and its agencies to serve the public effectively in accordance with the laws of the land. Appiah and Appiah (2010) point out that the number and monetary value of public sector activities has increased substantially. This increase in activities has brought with it an increased demand for accountability of public officers who manage these activities for the public. 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". Accountability is a fundamental value for any political system. Citizens should have the right to know what actions have been taken in their name, and they should have the means to force corrective actions when government acts in an illegal, immoral, or unjust manner (Peters, 2007). Accountability is also important for government. It provides government with the means of understanding how programmes may fail and finding ways that can make programmes perform better. Kaufman (2005) argues that emphasis on accountability by citizens is one aspect of the growing emphasis on eliminating corruption and promoting transparency in government.

Statement of the Problem

The issue of accountability in Nigeria is a fundamental problem because of the high level corruption in all levels of government in the country. Internal audit is an integral part of the finance structure of public organizations. A constant complaint in the sector is that internal audit department is too understaffed and under resourced generally to be fully effective. There exist a lot of arrears of work due to inadequate staffing of Internal Audit Departments. Most of the public sector management working papers do not provide adequate documentation because of this problem. Staff of the internal audit department is not well remunerated and it makes them to lack interest in their work. Many adduce the argument that internal auditors, being employees in public sector do not have the liberty to exercise the unbiased and independent attitude so necessary to an auditor.

In the heat of the controversies for inept public sector performances, Nigeria as a developing economy and Benue State in particular has to garner her resources for effective developmental utilization and the need for the services of Internal Auditors in the Public Sector becomes more imperative. The problem under investigation in this study is whether or not internal audit departments can be effectively used to enhance financial control and accountability in Benue State.

Objectives of the Study

The main objective of this paper is to examine the financial control and public accountability in government parastatals in the bureau of local government and chieftaincy affairs, Benue State. Specifically, the objectives are:

(i) To find out the management perception on accountability in the government parastatals.

(ii) To find out the purpose of accountability and financial control in the local government.

(iii) To find out how accountability would bring confidence and credibility in the government parastatals.

Conceptual Clarification

Concept of Financial Control

Financial control systems have been equated traditionally with accounting or budgetary control systems or, more generally, with responsibility accounting. In other words, the control variables in a financial control system have been identified with accounting variables, such as net income. This probably reflects the empirical facts since in practice most financial measures are indeed accounting-based measures.

Dowding (2010) defines a financial control system as: a) a set of related dollar denominated variables used by management to control an organization, the people in the organization, and the resources used by the organization; b) the people involved in establishing, maintaining, monitoring and evaluating these variables, andc) the process, rules and procedures that govern the establishment, maintenance and monitoring of these variables.

Financial control refers to the running of a firm's costs and expenses in relation to budgeted amounts. It is a measure of how well a corporation or department controls its costs and it is sometimes articulated as how far over or under a budget is. Financial control is a system in this sense. It is not merely a set of related variables, but also a process, an ordered set of rules and procedures by which control is exercised. There exists also, if system is to make sense, an established procedure for creating variables for control purposes, altering them and ultimately perhaps discarding them. It is a representation of the organization that enables us to predict, explain and interpret the behaviour of the organization (Dowding, 2010).

Concept of Accountability

Accountability is all about being answerable to those who have invested their trust, faith, and resources in you. Adegite (2010) defines accountability as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance results vis-à-vis mandated roles and or/plans.

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

Premchand (1999) observed that: "the capacity to achieve full accountability has been and continues to be inadequate, partly because of the design of accountability itself and partly because of the widening range of objectives and associated expectations attached to accountability. He further argues that if accountability is to be achieved in full, including its constructive aspects, then it must be designed with care. The objective of accountability should go beyond the naming and shaming of officials, or the pursuit of sleaze, to a search for durable improvements in economics management to reduce the incidence of institutional recidicism. The future of accountability consists in covering the macro aspects of economic and financial sustainability, as well as the micro aspects of service delivery. It should envisage a three-tier structure of accountability: that of official (both political and regular civil employees), that of intergovernmental relationships and that between government and their respective legislatures".

According to Coker (2010), the various approaches to accountability based on the language of account can be grouped into: (i) *Process Based Accountability:* This approach measures compliance with preset standard and formally defined outcomes. This includes fiscal and managerial accountability with reliance on the use of accounting methodologies. (ii)*Performance Based Accountability:* This approach measures performance against broad objectives. This measure may be qualitative and the criteria against which performance is measured less precisely defined. Accountability which is segmented into: (a) *Financial Accountability:* The obligation of any one handling resources, public office or any other positions of trust, to report on the intended and actual use of the resources or of the designated office. (b) *Administrative Accountability:* This type of accountability involves a sound system of internal control, which complements and ensures proper checks and balances supplied by constitutional government and an engaged citizenry. These include ethical codes, criminal penalties and administrative reviews. (c) *Political Accountability*: This type of accountability fundamentally begins with free, fair and transparent elections. Through periodic elections and control structure, elected and appointed officials are held accountable for their actions while holding public office. (d) *Social Accountability*: This is a demand driven approach that relies on civic engagement and involves ordinary citizens and groups exacting greater accountability for public actions and outcomes.

Table 1: Below Shows the Content of Accountability

General Accountability	Fiscal Accountability	Managerial Accountability
• Answerability for action. • Sanctions where justification is not adequate. • Ability to revoke a mandate. • Public scrutiny of governmental actions. • Citizens participation in the design of programmes.	• Approval of policies and actions having financial implications by a representative body. • Approval of an annual or a medium term budget. • Framework to ensure that in the process of economic management no actions are taken to	• Appropriate rules are observed and that the authority is not abused. • Risks are taken within delegated powers to achieve objectives. • Responsibility to service delivery within specified costs, quality and time schedule. • Observance of economy and efficiency.

	impair the fiscal capacity of the community.	

Source: Premchand (1999)

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

Perspectives of Accountability

Traditional Perspective: This is the simplest model, with a coherent chain-from official to official in the bureaucracy, from official to minister, from minister to parliament, from parliament to the people. Under the traditional perspective, each official is technically accountable, through the hierarchical structure of the bureaucracy, to elected politicians and to the citizens. In the ideal traditional view, as under all other perspectives, honesty, integrity, impartiality and objectivity form the code the behaviour of officers as they administer rules decided by the politicians.

Democratic Perspective: This is closely related to the traditional perspective but incorporates the notion of the public being passive consumers of public services and that the traditional channels of accountability have been downgraded in favour of managerial notions.

This perspective highlights both representative and participatory forms of democracy as channels for holding public administration to account. These channels may have been downgraded in favour of others by recent reform initiatives; they do however, still exist and have the potential to impact on the activities of public administration.

Professional Perspective: This is based on what Unegbu and Obi (2012) described as the view sold to the public that in the 1960s and 1970s that both bureaucracy and professionalism represented transcendent sets of rules and knowledge (expertise) which guaranteed the neutrality of state intervention. However, in the 1980s and 1990s bureaucracy and professionalism have been identified as partisan interests who require the creation of new political disciplines (the market place, management and the evaluative state) to check their powers.

Managerialist Perspective: Recognizes that accountability operates at two levels-the strategic level for which politicians are responsible and the operational level, which is the sphere of managers (Unegbu & Obi, 2012). The test of legitimacy of public service is the acceptability of the services it produces for the citizen. The shift in modern governments to setting clear objectives, measuring performance and separating policy from administration makes officials as much accountable for the end product (that is, policy outcomes) as politicians. However, Stewart and Stocker (2011), argue that this shift is the ideal, which may not always be achieved in practice.

Governance Perspective: According to Rhodes (2000), this perspective is more contemporary in recognizing the reality of partnerships and networks of arrangement in today's joined up public sector and the changing scale, character, scope and complexity of public service delivery. According to Pierre and Stoker (2011) the governance perspective thus highlights the apparent tension between new forms of political coordination and steering on the one hand and a powerful legacy of channels and instruments for political accountability on the other.

Regulatory Perspective: Emphasize the use of authority, rules and standard setting, particularly displacing an earlier emphasis on public ownership, public subsidies and directly provided services. Consequently, accountability is no longer ensured through line management relations within clear hierarchical structures but through increased surveillance and audit and hands off regulation (Dowding, 2010).

Rational Choice Perspective: The rational choice perspective on accountability emphasizes psychological and behavioural factors in public administrators that result in individuals by highlighting the potential for public administrators to evade traditional, democratic and other channels of accountability. According to this perspective only by focusing on individual political strategies of these actors could a true picture of accountability.

Purpose of Local Government Accountability and Financial Control

The local government accounting places emphasis on providing an analysis of the revenue and taxes raised by the local government and analysis the extent to which such revenue has been used in providing each separate service for which the local government is responsible.

In ensuring full public accountability, the memoranda issued by the federal government of Nigeria should aim at revealing:

i) The prompt and systematic collection of revenues due to local government is where appropriate any short falls in collection as compared with clearly established gargets.
ii) The expenditure of local revenues on providing various services and undertaking functions according to pre concerned plan (the annual estimates)
iii) That the services, etc has been provided at an acceptable cost.
iv) Through the preparation of the monthly are end of the year statement of accounts that the finances of the local government are being maintained in a sound state.
v) That the physical and other assets of the local government are properly controlled.
vi) That the notice of the checks and balance be maintained net profit or net returns as in commercial accounting, its purpose is to ensure that welfare of the masses through distribution of public resources is maintained.

Local Government Basis of Accounting

There are three basis of accounting but one adopted traditionally by the local government is the cash basis. This basis is employed in most local government in Nigeria. The advantage emanating from its adoption could be the reason, chap to administer and likely to yield end of year out that even though it is short falls listed below.

i) It does not capture data on the various stages of financial transaction.
ii) It does not reveal an accurate picture of the state of affairs at a point end.
iii) It is bad for decision making concerning costs efficiency and resources usage.
iv) It makes no allowances for stock held at period end.
v) It provides a very imperfect measure of economic cost.

vi) It makes no allowance for the usage of fixed asset i.e. depreciation not recognized because it does not represent physical cash out flow.
vii) It often distorts current years cost because of consumption paid for previous or subsequent years (Azubuike, 2002).

Moreover, it is a common defense among supporters of cash basis of accounting claim that attempting to record assets value and calculation amounts committed to be paid out in future involves uncertainties so massive estimates are highly speculative at best. But however, data should not be ignored simply because it is different to estimate.

Due to needs for some adjustment to be carried out on some accounting balances in the accrual basis of accounting is rarely employed in local government accounting. The commitment basis is an accounting basis in which entries are made in accounts when decision to make expenditure is taken. This basis of accounting is not adopted in most transaction of local government.

Books of accounts and accounting records in local government system
The local government arrangement and plan of books of accounts and accounting records is similar to that employed in commercial or business enterprises with little modification to suit the nature of transactions and purpose of accounting in the government settings. The provisions of financial memoranda chapter 18.3 stipulate that the following books of accounts be kept.

i) The cash books; (ii) The journal; (iii) The daily and monthly abstracts and monthly summaries of revenue and expenditure prepared from payment, receipt and journal vouchers. (iv)The main ledger which includes a number of control account the general revenue balance of surplus deficiency accounts and reserve fund account.

The detailed records of a local government financial transaction as Appiah (2009) put it, should for the sake of completeness of records and proper monitoring of each transaction, be kept in subsidiary books and the entries posted to the ledger accounts summarized there from. In order to back up this statement, financial membranes 23.1 state that subsidiary ledger account should be kept and consist of the following: (i) Treasury subsidiary ledgers; (ii) Other financial records kept in the treasury; (iii) Accounting records kept by authorized officials in other departments.

As in above, other financial records accounting to financial memoranda 18.5 states that the following should be kept in the local government treasury.

(i) A trial balance record in which shall be listed each month the balance of all account kept in main ledger in order to prove the accuracy of the posting made under the double entry system book-keeping.
(ii) A monthly reconciliation of accounts.

Annual financial statement according to financial memoranda 32.3 consists of the following:

(i) The revenue and expenditure account summary
(ii) A statement of assets and liabilities (i.e. the balance sheet)

(iii) A comparative revenue statement showing actual revenue under each head and sub head as compared with the estimated figures.
(iv) A comparative statement showing actual expenditure under each head and head as compared with the estimated figures.
(v) A comparative expenditure statement showing actual expenditure under each head and head as compared with the estimated figures.

From the foregoing therefore, it is pertinent that certain book be kept permanently in the local government in order to ensure public accountability. Their books as provided by financial memoranda are: Treasury cash book; Journal; Main ledger; Monthly reconciliation of accounts; Annual financial statement; Personnel enrollment register; Capital expenditure registers.

Revenue and expenditure in the local government parastatals.

The government of Nigeria has different sources of raising revenue for carrying out the various state functions. The sources of revenue can be classified into twelve (12) namely: customs and exercise, licenses and internal revenue, direct taxes, fees, mining royalties, earnings and sales, armed forces revenue, interest and repayment (general), interest and repayment (state),reimbursements; rent on government property; statutory and non-statutory financial transfers and miscellaneous revenue (Ojiakor, 2009). However, Section149 of the 1999 Constitution as amended provides that all revenues collected by the Government of the Federation shall be paid into the Federation Account except for the proceeds of personal income taxes of the Armed forces of the federation, the Nigerian Police Force, External Affairs personnel and residents of the Federal Capital Territory.

Expenditure in Nigeria involves all the expenses which the public sector incurs for its maintenance, for the benefit of the economy, external bodies and for the country. Public expenditure in Nigeria is usually categorized into recurrent and capital expenditure. According to Appiah (2008), a recurrent expenditure is made frequently or regularly. In the context of government financial management, recurrent expenditure has an economic life span of less than one year. A capital expenditure has a life span of more than one year for the purpose of acquiring or improving on a fixed asset.

In accordance with financial memoranda, appropriate revenue subsidiary records in addition to other subsidiary books are kept in respect of revenue accurate or due to the local government. Some of these records are: (i) Community tax register; (ii) Nominal roll and register of community rates payers; (iii) Tenant rate payer; (iv) Register of recurring revenue; (v) Revenue collectors cash book.

Ineffective internal auditing system in the local government

For an economic development of any local government to be put correctly as well as guard the pattern its revenue and expenditure, a proper record of the expenditure items must be kept. The effectiveness of auditing System can be reinforced. Economically, internal auditing is meant for internal consumption with varying socio-economic benefits. In local government, internal control is highly effective in increasing the reliability of accounting data and in protecting against fraud. The economic implications of an ineffective auditing system in a public sector management are the negative aspects of the positive development of the auditing system such as:

(i) Inability to plan effectively due to the availability of unconfirmed financial operations of the enterprise in past years.
(ii) Inability to make effective financial decision.
(iii) Lack of credibility of enterprise before external entities-government financial house, creditors etc.
(iv) Inadequacy of information about the enterprise's assets.
(v) Inability of the enterprise to rely on any proper statement on past, current and proposed future balance sheet on revenue, revenue sources, expenditure items, profits and losses.
(vi) Difficulties in controlling the financial operations of the enterprise.
(vii) There is the possibility of the emergence of fraud.
(viii) Inability to detect easily the compliance of enterprise financial accounts with the requirement of law.

Also, Adegite (2010) added the reasons for ineffectiveness of internal auditing in the public sector management are as follows.

Lack of Audit Manual: The absence of standard internal audit manual and detailed audit work plan will affect the quality of audit work particularly for internal auditors who are either non-accountants or nonqualified accountants.

On-Career Auditors and Lack of Growth Prospect: Most internal auditors who are professionally qualified accountants have been prevented from ascending to levels or status that is equivalent to those held by their professional colleagues in the finance/accounts department. This gives such colleagues in the accounts department an advantage and a feeling of superiority to the internal auditor hence they stifle with imparity the process of information flow to the auditor and makes available only thing they want the auditor to see.

Reporting Structure and Professional Independence: The internal auditor used to be a unit of the accounts department in the past but to ensure a level of independence, they were made to report directly to the Chief Executive. The change however negatively impacted on Public Sectors as most Chief Executives are political officeholders, having no permanent interests and leading to non-commitment to internal audit reports.

Scope of Work: The absence of a proper definition of the duties, rights, privileges and limitations of the internal auditors also inhibits the satisfactory performance of his duties.

Privileges of Office*:* The lack of adequate remuneration and pre-requisites of office has made some internal auditors to compromise their positions in favor of fraud stars.

Hazards of Office: Another factor, which impairs internal audit efficiency, is the hazards that stare the honest and principled internal auditor in the face there are reported cases of assassinations, burglary, native medicine and acid attacks on the lives and properties of internal auditors.

Conclusion

Both the government and business settings in account system attempt to satisfy the needs of both the internal and external uses of financial statements. Local government auditing is a key to good health of the local government, it is crucial to maintain an appropriate configuration with an appropriately broad mandate to achieve the objectives of the local government. The government audit activity's mandate should be as broad as possible to enable it to respond to the full scope of the government's unit's activities. Although auditors may be able to add value to any segment of the organisation for which they can provide independent, objective assurance, our position is that, at a minimum, every local government requires some form of independent audit activity that has authority to evaluate the full range of the government's activities.

Local government auditing strengthens public governance by providing for accountability and protecting the core values of government — ensuring managers and officials conduct the public's business-transparently, fairly, and honestly, and with equity and probity. We encourage elected and appointed officials at local government areas to support effective audit activities by establishing independent audit functions that meet all of the key elements.

It is also the role of auditors to detect fraud in the financial statements of local government areas and also that the qualification and experience of auditors are supposed to play role in fraud prevention and detection in the local government or any organisation.

Local government areas particularly in Benue State should endeavour to keep an accounting system capable of providing accounting or financial information that approximates the actual financial position of the local government. This could be achieved when an accounting system is adequate in design and effectively operated.

Recommendations

To protect the local government interest, every local government requires independent audit activities providing a range of assurance and advisory services — from financial attestation to performance and operational efficiency. Accordingly, the following recommendations are made:

(i) The local government audit activity's mandate should be as broad as possible to enable it to respond to the full scope of the government's activities.

(ii) Local government areas should establish protections to ensure that audit activities are empowered to report significant issues to appropriate oversight authorities. One means of accomplishing this protection is through creation of an independent audit committee.

(ii) Moreover, auditors should maintain independence and objectivity for any subsequent audits conducted where advisory/assistance services have been provided previously.

(iii) Local government qualified personnel should be employed or arrangement be made for the training of some members of staff to enhance the efficiency of the local government management.

(iv) Also recommended is that local government chairmen should continually engage the services of qualified and experienced auditors which will not only put in place an effective internal control system but which will equally enhance it.

(v) Finally, education, proper enlightenment and self-discipline are recommended to step down the level of corruption not only in local government but also in Nigeria as a whole.

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