



Research Paper

# The Professional Accountant Information and Communication Technology as a Veritable Instruments For Combating Corruption In Public Sectors: Issues And Prospect

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## ABSTRACT

*This research project is on Combating Corruption in Nigerian Public Sector Using the professional accountant and Information Communication Technology Corruption is a global phenomenon which is prevalent in Nigeria due to various factors and has affected all facets of human development. Hence, several initiatives have been put in place by successive administrations to arrest the menace. Some of these initiatives include the establishment of the Independent Corrupt Practices and other Related Offences Commission (ICPC) and the Economic and Financial Crimes Commission (EFCC) among others. It is however notable that in spite of these initiatives, economic crimes are yet to abate in the country. This necessitates the use of Information and Communication Technology (ICT) in tackling the menace of corruption as being used in developed nations and some developing nations in Africa.*

*Therefore, this study identifies the nature, pattern and impact of corruption in Nigeria; assess the effectiveness of the ICPC at combating corruption in Nigeria. Primary data through questionnaire and secondary data through library research were used to analyse the use of ICT in combating corruption in the Nigerian Public Sector. The major recommendations of the study included, the need for purposeful leadership for e-governance to excel, training programs for government employees on ICT. It also include provision of sufficient funds for smooth implementation of ICT in Nigerian public service and implementing ICT as an integral part of the curriculum of education at all levels. Lastly, Government to tackle corruption and display the political will necessary for winning the fight against corruption.*

## Keywords

*Received 24 Jan, 2022; Revised 28 Feb, 2022; Accepted 06 Feb, 2022 © The author(s) 2022.*

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## I. INTRODUCTION

### BACKGROUND

Unethical behaviour such as corruption subsist both in the developing and developed nations but are predominant in the developing countries.<sup>1</sup> Corruption is a global phenomenon, it occurs in monarchy, democracies and military rule; at all levels of development and in all types of economic systems.<sup>2</sup> Corruption exist in the public and private sectors, profit and non-profit as well as charitable organizations. Although, the fact remains that corruption differs widely in its forms, prevalence and consequences, its effect may be less severe in developed than developing countries particularly in the African continent.<sup>3</sup> Corruption has also led to the execution, removal and trial of government officials in some countries of the world.

In Romania for instance, President Ceausescu and his wife were executed on charges of corruption. Likewise, in the former Soviet Union, Mr Victor Vishniyakev, the former Vice Minister of Building and Construction was tried, convicted and jailed for corruption. Recently in African, the former President of Gambian Yahya Jammeh was alleged to have stolen millions of dollars in his final weeks in power before he was forced out by regional and international pressure.<sup>5</sup> In Nigeria, some public officers ranging from former state governors, ministers and other top public officials have been convicted on corruption crimes. While some others like former National Security Adviser, Sambo Dasuki, former Petroleum Minister, Diezani Allison-Madueke and former Chief of Defence Staff, late Air Chief Marshal Alex Badehare currently facing corruption charges. Nigeria scored 24 out of 100 points in the 2021 index. Nigeria's current 154 ranking out of 180 countries in the 2021 Corruption Perceptions Index is a drop of 149 in the 2020 index. The CPI is TI's tool for

measuring the levels of corruption in the systems of various countries around the world. The maximum points a country can score is 100 points, and the least is zero. Zero signifies the worst performing countries and 100, the best-ranked. According to the ranking, Nigeria is the second most corrupt country in West Africa after Guinea is ranked 150 on the global index. This calls for concern. It is obvious that corruption is a negative social phenomenon that has infiltrated almost all aspect of life in contemporary society. Since all nations seek to develop their national economy for the improvement of citizens' living standards, it is paramount to combat corruption to enhance a clean and efficient government.

Corruption refers to offences that are sometimes committed in the course of legitimate duties or transactions but which invariably have negative impact on the economy. Corruption can also be viewed as the abuse of entrusted power, authority, privileges and others for personal gains or specific group interests. Corruption affects all facets of human development in Nigeria. It is in view of this that Transparency International (TI), an International Non-Governmental Organization (INGO) of repute continue to rate and score Nigeria high among the corrupt countries in the world. This has made an average Nigerian to be seen as corrupt in most parts of the world. Hence, the futile attempt by the Federal Government of Nigeria (FGN) to fight the cankerworm stems from the fact that government itself is greatly indulged in this acts.

One of the major impediments to development in Nigeria is corruption. At the heart of this problem are economic crimes witnessed in recent times since the emergence of the Nigerian state in 1960.<sup>10</sup> Consequently, the capacity of the government to protect and bring development to its people by making better their human condition is diminishing. The poor and deteriorating governance which is awash with corrupt acts result into the collapse of infrastructure, graft in the private and public sectors of the economy resulted to worsening economic inequality. Consequently, in the bid to arrest the menace, several initiatives have been put in place by successive administrations. Some of these include the establishment of the Independent Corrupt Practices and other Related Offences Commission (ICPC) and the Economic and Financial Crimes Commission (EFCC) among others.<sup>11</sup> It is however notable that in spite of these initiatives, economic crimes are yet to abate in the country. This necessitates the use of Information and Communication Technology (ICT) in tackling the menace of corruption as being used in developed nations and some developing nations in Africa.

Corruption has been identified as the greatest enemy to the development and progress of any nation. In Nigeria, corruption is a cankerworm that has eaten into the fabrics of our society at every level. It has caused delay and dereliction within the infrastructure of government and the society at large. It is worthy to note that corruption has been responsible for the instability of successive governments since the first republic to date. Nigeria's external image took serious bashing, as our beloved country began to feature on top of every corruption index issued by international organizations. With corruption in Nigeria, there can be no sustainable development or political stability. Corruption invariably strangles the system of social organization. The crusade against corruption was a major plank of the APC administration led by President Mohammedu Buhari which was proclaimed during the pre-administration campaign of the party (APC). Chartered accountants must tackle corruption head on and promote professional code of conduct for our country to make any meaningful economic progress.

The west's Encyclopedia of American Law, edition 2. Copyright 2008 The Gale Group, Inc. All rights reserved defined an accountant as a person who has the requisite skill and experience in establishing and maintaining accurate financial records for an individual or a business. The duties of an accountant may include designing and controlling systems of records, auditing books, and preparing financial statements. An accountant may give tax advice and prepare tax returns.

A public accountant renders accounting or auditing services for a number of employees, each of whom pays the accountant a fee for services rendered. He or she does more than just bookkeeping but does not generally have all the qualifications of a certified public accountant. Similarly, A certified public accountant is one who has earned a license in his or her state that attests to a high degree of skill, training, and experience in addition to passing an accounting examination, a candidate must have the proper business experience, education, and moral character in order to qualify for the license. The letters CPA are commonly used and generally recognized to be the abbreviation for the title Certified Public Accountant. The practice of accounting is a highly skilled and technical profession that affects public welfare. It is entirely appropriate for the state to regulate the profession by means of a licensing system for accountants. Some states do not permit anyone to practice accounting except certified public accountants, but other states use the title to recognize the more distinguished skills of a CPA while permitting others to practice as public accountants. All states limit the use of the title and the initials to those who are licensed as certified public accountants.

All accountants are held to high standards of skill in issuing professional opinions. They can be sued for Malpractice if performance of their duties falls below standards for the profession.

### **Statement of The Problem**

Corruption is one of the major vices militating against good governance and societal development in Nigeria. Several solutions have been advanced in the fight against corruption in Nigeria but none have been able to curtail or remotely check the menace of corruption and its resulting consequences. The fights against corruption in Nigeria have taken different forms, ranging from the establishment of anti-graft agencies. In addition, it is waging massive campaigns against corruption by other governmental agencies and nongovernmental outfits like the churches and mosques.

Despite these measures by government, the menace of corruption keeps spreading fast in the public and private sectors. At some points, e-governance was introduced to heighten transparency in conduct of government businesses. The implementation of e-governance in Nigeria was made possible with ICT revolution. The entire process started like a pilot scheme by some ministries and parastatals at the federal level. Subsequently, other tiers of governments joined the campaign. Through this process multiple fraudulent avenues of siphoning public resources by public servants like double payment of contracts and crowding of pay vouchers with ghost workers were blocked. Much resource has been saved by the 3 tiers of government through implementation of e-governance. The entire philosophy is still at its tender age and facing operational difficulties due to lack of expertise and equipment desirable for its successful implementation. It is against this background that this study seeks to answer the following questions:

- a. What efforts have been put in place to curb corruption in the Nigerian public sector?
- b. To what extent has ICT helped in curbing corruption in the Nigerian public sector?
- c. What are the challenges of using/utilizing ICT in the fight against corruption in the Nigerian public sector?
- d. What are the prospects of using ICT in combating corruption in the Nigerian public sector?
- e. How can the use of ICT be enhanced in combating corruption in the Nigerian public sector?

### **Objectives of The Study**

The objectives of this study are:

- a. To appraise efforts that has been put in place to curb corruption in the Nigerian public sector.
- b. To examine how ICT could help in curbing corruption in the Nigerian public sector.
- c. To identify and discuss the challenges of ICT in the fight against corruption in the Nigerian public sector.
- d. To discuss the prospects of ICT in combating corruption in the Nigerian public sector.
- e. To appraise the roles of professional accountants in the fight against corruption in public places
- f. To examine the concept of professionalism and ethical conduct in the fight against corruption in public sector
- g. To proffer recommendations on how the use of ICT can be enhanced in combating corruption in Nigerian public sector.

### **Significance of The Study**

This study has both theoretical and practical significance. At the theoretical level, it offers a new insight into the underlying crisis facing Nigeria's development efforts in the modern world system. The modern world system is anchored on the economic development. This study therefore evolves ideas on combating corruption in the Nigerian public sectors with aftermath effects on national development.

### **Scope**

The study will discuss the relationship between technology and financial corruption in the public sector and efforts by governments to address financial corruption in Nigeria. It will also appraise corruption in Nigerian public sector and the effects of ICT on Nigerian fight against corruption in the public sector. It will also look at the roles of professional accountants in the fight against corruption. Thereafter, it will examine the challenges of ICT in the Nigerian fight corruption in the public service. Finally, the study will discuss issues, strategies and prospects of enhancing ICT in Nigerian campaign against corruption in the public service.

## **Methodology**

The study shall adopt the documentary method of content analysis and interview based survey methods. This would involve official documents, published and unpublished materials as well as structured interviews conducted with relevant personnel in the field of inquiry. Data will be obtained from both primary and secondary sources and will be analysed qualitatively and presented in descriptive forms.

**Source of Data.** The data for this study will be obtained from secondary sources. This would be obtained from both published and unpublished materials like textbooks, journals, newspapers, magazines, conference/seminar papers and the internet. Data would also be collected from the libraries of the Armed Forces Command and Staff College (AFCSC), Jaji and Ahmadu Bello University, Zaria.

**Method of Data Collection.** The data collection technique of this study is essentially the field methods. This shall comprise of administration of questionnaires.

**Method of Data Analysis.** Data obtained from the various sources would be analysed qualitatively to lead to deductions from which the conclusion would be drawn.

**Method of Data Presentation.** Data would be presented in a descriptive form with the aid of tables and charts where necessary for clarity.

## **Limitations**

The major limitation of this study was the inability of the researcher to conduct interviews with all the respondents slated for interview due to time constraints. The study however, made use of questionnaires. The researcher shall endeavour to ensure that these do not negatively affect the quality of the research. The data obtained from primary and secondary sources will be used to fill any gaps emanating from dearth of official literature.

## **Conceptual Discourse**

### **Concept of Corruption**

Corruption is a universal socio-economic disease that manifest in varying forms and degree in every society. Corruption often perceived as the misuse or abuse of public office for private gains, symptomizes as bribery, extortion, fraud, nepotism and grafts.<sup>1</sup> Others are misappropriation, embezzlement, falsification of records, kickbacks, influence peddling, and campaign contributions among others. More often, corruption stems from greed, pride, ego, intimidation, impatience, insecurity, immorality and favouritism resulting in the socio-economic degradation of infected society. This degradation usually results in poverty, poor infrastructure, systems collapse, unemployment, high mortality, epidemic, illiteracy, and unskilled labour. Others manifest in form of social vices like youth restiveness, insecurity, civil disobedience, criminality, social unrest and even war in the society where corruption thrive.<sup>3</sup> It is therefore evident that no nation or organization infested with corruption can attain its full potentials. Nigeria, though one of the richest countries in African is infested with corruption and is seriously suffering from these socio-economic degradations. A little wonder, Nigeria has not been able to attain her set socio-economic developmental goals and place of pride in the League of Nations. Olusoga (1981) explains the concept of "corruption" as the giving of something of value (e.g. money, gifts, etc) whether demanded or not, to influence the receiver's action favourably towards the giver. It is concerned with the gain of money, material/financial resources, contract, employment, status, fame, power, or psychological satisfaction through illegal and/or immoral practices such as bribery, abuse of office or robbery. Ruzinda (1998:15) extended the list to other unethical financial practices to include:

- i. Bribery, , extortion, fraud and embezzlement;
- ii. Illegal use of public assets for private gains, and misappropriation of assets
- iii. Over/ under-invoicing, purchase of goods at inflated prices; iv) Payment for goods not supplied or services not rendered
- v. Payment of salaries and other benefits to non-existent ("ghost") workers and pensioners;
- vi. Under -payment of taxes and duties on exports and imports through false invoicing or other declarations.
- vii. unauthorised removal of documents or completed destruction of same.

Corruption in the context of this paper refers to all forms of unethical financial practices in the work-place of the professional accountant.

### **Concept of Technology**

Today, the world has turned to a global village advancing in transformation which is multinational. The transformation is due to the coming of new technologies and social activities which center on the twin phenomena of emerging technology.<sup>4</sup> Many developing countries such as India and Malaysia have embraced the emerging technologies and are experiencing development in communications and economic growth. Also many developing countries have successfully achieved integration into the global economy through the use of international websites. About one and a half billion people are now integrated globally into the world wide information technology network.<sup>5</sup> The entire globe is therefore more of a small village as no section of the globe can be said to be totally isolated from the other.

Technological developments are conceived as the main facilitator and driving force of most of the globalization processes. Before elaborating on the consequences of several technological developments, the definition of technology and other terms would be discussed. This will enable the study to further explore the role of technology in the globalization process. Technology can be defined as the socialized knowledge of producing goods and services. Technology is a discipline dealing with the art or science of applying scientific knowledge to practical problems in commerce or industry.<sup>7</sup> The term technology can be described with five important elements: production, knowledge, instruments, possession and change.

First of all, technology mostly results in the acceleration of productivity. This occurs where industrial processes are revolutionized by various forms of technology such as nanotechnology, biotechnology, biometrics, high temperature superconductivity, network technology, and information technology.<sup>9</sup> Secondly, technology can play an integral role in population stabilization. The developed world can make the basic tools of prosperity more accessible and affordable relatively quickly and without coercion.<sup>10</sup> Thirdly, technology will decouple population growth from land and natural resource consumption through recycling, end-use efficiency, and industrial ecology. Fourthly, technology creates scientific and technological substitutions as it allows us to circumvent or leapfrog over crises.<sup>11</sup> Technology is not exacerbating the problems experienced by developing countries, but as means of providing a long-term much needed solution.<sup>12</sup> Hence, technology is a key component of sustainable development.

### **Concept Of Information And Communications Technology**

ICT are those technologies that provide access to information through telecommunications. It is information exchange which facilitates the way information flows faster, more generously, and less expensively throughout the planet for decision-making and for development. It focuses primarily on communication technologies such as the Internet, wireless networks, cell phones and other communication mediums. In the past few decades, ICT have provided society with a vast array of new communication capabilities. For example, people can communicate in real-time with others in different countries using technologies. Technologies such as instant e-messaging, video-conferencing, social networking websites like Facebook and Twitter which allow users from all over the world to remain in contact and communicate on regular basis. Modern ICT created a "global village", in which people can communicate with others across the world as if they were living next door.

The potential for ICT to transform business activities in Nigeria has been heralded at various points in the past. By the 1960s and the 1970s, when computers started to appear in business and governmental organizations, some business practitioners predicted that information technology would revolutionize business activities in the country. As increasingly sophisticated ICTs spread across all organizations during the 1980s and 1990s, politicians jostled to claim credit for the country's information age. By the beginning of the Twenty-first century, the use of internet became increasingly widespread; claims for the transformative power of ICTs became correspondingly enthusiastic.

The advent of ICT has ushered in new ways of doing things in almost all spheres of life. The business environment is not left out in this Information Technology derive as it is by far the most important and impressive means by which business organizations remain competitive in the dynamic environment. It plays significant role in every aspect of organizations survival particularly, employees, banking, government businesses etc. Hence, the introduction of ICT has massively downsized the level of corrupt business activities in the country. The indices have shown that there is remarkable improvement in the cleansing processes in the system. Local and international anti-graft watch dogs gave introduction of ICT through e-governance much of the credit in the fight against corruption in Nigeria.

### **Concept of professionalism and professional accountants**

Professionalism can be defined from many perspective but the one adopted in this study is that of Quiggin (2003) which considers Professionalism as the idea that membership of a profession carries with it a set of internalized values that will be put to bear on the work carried out and the ethical standards that are adhered to. Professionalism entails the use of professional values and ethics to advance the collective interest of the profession and the society. It is however, commonly held that when a



professional is subjected to managerial directives, political pressure or market forces that violate professional values, the professional has a range of choices which includes the option of exiting or resigning, voice their opposition or advise against the changes that compromise the values and ethics of his Profession. But that when these options are exhausted, the most obvious response would be to protect his job and succumb to the changes and pressure associated with such political interests thus compromising his professional values and sacrificing professionalism on the altar of exigencies of the moment. (Ibid, 2003)

Professional Accountants in Nigeria formerly referred to persons who are members of the Institute of Chartered Accountants of Nigeria (ICAN) and the Association of National Accountants of Nigeria (ANAN) or other recognised foreign professional accounting bodies in Nigeria. But by the Financial Reporting Council of Nigeria Act of 2011 professional accountants have now become persons who in addition to being members of either ICAN or ANAN are also registered with the Financial Reporting Council of Nigeria (Akhidime, 2012)

### **Characteristics of a Professional Accountant**

More than 100,000 independent noncertified practicing accountants are professionals in every sense of the word as they go about in quiet dignity providing competent accounting services at affordable prices to their small business clients. If you want to impress your clients, your colleagues, the state legislators and others with the fact that you are a professional accountant, then the place to start is to project your image as a practitioner of a profession.

i. **Education.** A profession has certain characteristics that distinguish it from a trade or vocation. The first of these characteristics is education. For years it has been conceded that education achieved by study and experience is the major characteristic of a profession that distinguishes it from trade or craft. Professional activity is basically intellectual activity. Hence the enthusiasm of professional accountants in pursuit of CPE, whether or not mandated by a regulatory authority. Qualifications to serve as a professional accountant depend not only on a basic education in the profession, but education that is supplemented by experience and CPE to ensure an acceptable level of current knowledge. Because of the necessity of continuing education, the National Society of Public Accountants offers its members comprehensive and quality education in a variety of formats and opportunities. Seminars that accord the seasoned practitioner an opportunity to exchange information and ideas with other professional colleagues are very significant.

ii. **Examination.** A second characteristic of a profession is examination. Customarily, but not always, admission to the professions has been by examination. Credentials are achieved by examination. The individuals who pass an examination demonstrate a level of competence to render a service to their clients. Consumer and legislative concerns regarding the competency of persons who offer their professional services are satisfied to a great extent when the professional can point out a credential achieved through examination.

iii. **Ethics.** A third characteristic of a profession is ethics. The difference between a profession and a trade or craft is the existence of a code of ethics and rules of professional conduct to govern the conduct of those individuals who are engaged in the profession. The code of ethics is the symbol of a profession because it emphasizes service to the client and condemns inappropriate conduct by the professional.

Professional societies, such as the National Society of Public Accountants, impose and enforce recognized standards of ethical conduct. The recognition and obedience to voluntary ethical standards are professional obligations and duties owed by professional accountants to their clients, the government and professional colleagues. The ideal education of the professional person is not complete without an examination in ethics. Integrity and trust are the by-products of an ethical professional practice. There is no such thing as a lapse in the knowledge of ethical conduct nor any reason why a professional person shall fail to distinguish between what is ethically right or what is morally wrong.

iv. **Excellence.** Professionals strive for excellence. A professional seeks to perform a service in a style that few, if any, other professionals can exceed. The professional is rewarded for excellence because the community follows the practitioner whose work merits a superior rating. Clients recognize the value of superior services and are willing to pay a premium for such services. Striving for excellence is nothing more than providing a level of competence that exceeds the standard norm in the profession.

The professional accountant renders competent services to the client with enthusiasm and a genuine interest for the client's wellbeing. The client is the beneficiary of the practitioner's intellectual commitment to the

profession. Accordingly, the practitioner has a duty to fulfill that commitment with enthusiasm as well as competency and skill.

**v. Professionalism.** You don't become an accountant by simply calling yourself one. Assuming the title (where permitted by state law) doesn't make you an accountant. If you aspire to be a professional accountant you've got to take that extra step into the world of professionalism through education, examination and adherence to the professional ethics and standards of the profession. Practitioners will be rewarded with the tangible and intangible benefits that accrue to a professional accountant.

### **Basic Accounting Concepts, Conventions, Assumptions and Principles**

Accounting concepts, conventions, assumptions and principles suggest logical and generally accepted accounting treatments and principles. These concepts are not hard and fast rules and should be used as general guidelines in applying and selecting appropriate accounting methods. It is equally important that accounting users should have a basic understanding of the accounting concepts to comprehend financial statements. The accountants must have a thorough knowledge of these conventions to ensure that accounting information is presented accurately and consistently with a view towards avoiding corruption. Accounting practices should be developed in a way as are consistent with the generally accepted conventions. Though there is no universally agreed list of fundamental accounting concepts and principles but in the following we will identify the basic accounting conventions. However, efforts shall be made to discuss few:

**Business entity concept (convention, principle) of accounting:** entails that business is to be treated as a self-contained entity. Business is different and distinct from its owner or those who are concerned with business. *Business* entity concept necessitates that owner's personal transactions must be segregated (separated) from business transactions". In legal terms, a legal entity is the one which has legal standing in the eyes of law and is capable of having legal rights and performing duties. It can enter into legal contracts similar to a natural person. Law, however, differentiates owners and their businesses in limited companies only but from accounting point of view, the owner is always treated as a separate entity in all forms of organizations.

**Prudence concept (convention, principle)** Is of accounting is also well known as conservatism concept. This concept defines and emphasizes that "the accountants are cautious people. Preparation of financial statements need good professional command and exact estimates of future by the accountants". Traditionally, accountants do not anticipate profits, however, provide for all losses. Incomes are not accounted for until they are earned. However, the accountants provide for all likely losses and expenses, when there is a reasonable possibility that such losses and expenses will occur in future.

**Going concern concept (convention, principle).** defines and assumes that a business intends to operate as a business unit for the foreseeable future and has the ability to do so". Going concern is not applied where there is definite evidence of the termination of business, e.g., in case of business' insolvency. In these circumstances the expected exit values of the assets are more meaningful than their costs or book values.

**Historical cost concept (convention, principle) or cost principle of accounting :** states and defines that, "an asset should be initially recorded at its cost of acquisition. The cost includes the actual purchase price plus incidental costs incurred in acquiring the non-current asset in a form, useful for business purposes".

**Materiality is a concept.** Relates to the importance of the amount of transaction, item or an event. The accountants and analysts often make judgments regarding materiality of different items or events. The other items can be amalgamated with others items to avoid unnecessary details in the accounts. Materiality is a relative term as one of the two companies buying identical computer equipment writes it off immediately, but the smaller company treats it as a non-current asset.

### **The Role of Professional Accountants In the Fight against Corruption**

Chartered accountants are better positioned to fight corruption in Nigeria given the nature of the accountancy profession which involves recording, presenting, analyzing, interpreting and communicating financial information of both private and public entities to users of financial statements. In the interest of the accountancy profession, chartered accountants are expected to monitor financial inflows and outflows, report financial irregularities, advise management on financial operations of their organizations and where it is necessary under obligation of the law report financial impropriety to anti-graft authorities. Considering the important role of chartered accountants in any organization, this paper has examined the concept of corruption, types of corruption, causes of corruption, the consequence of corruption on national development, the role of chartered accountants in fighting corruption, and professional accountancy ethics that will enable chartered

accountants to exhibit high level of integrity and transparency in both private and public sectors in Nigeria. As national duty, Professional accountants are expected to contribute their quota to national development; hence chartered accountants are under obligation to observe the following:

- i. Promote professional ethics and code of conducts. • Create climate for transparency.
- ii. Provide reliable information in both public and private sectors.
- iii. Disassociate from illegal activities.
- iv. Establish mechanism that prevents and detects flaws in place of work.
- v. Conduct check on the internal control system to enhance compliance with relevant laws and regulations.
- vi. Improve financial accountability and probity by strong supervision.
- vii. Promote integrity, trust and fairness as guiding principle.
- viii. Create climate for good corporate governance.
- x. Exhibit honesty and making valuable effort towards eradicating corruption in Nigeria.

The G20 Anti-Corruption Action Plan (2019-2021) is a good place to start. It's a consensus statement from the G20 that anti-corruption measures are critical to economic prosperity everywhere, and it gives concrete guidance on how to fight back. Using the G20 Plan as a framework, I see three core areas in which accountants are especially well-positioned to tackle corruption in all of its pervasive forms.

**Anti-money laundering.** Financial institutions usually have been the target of anti-money laundering policies, but non-financial business and professions, including the accountancy profession, are also in the fray.

IFAC supports the work of the Financial Action Task Force, among other national and international bodies, including FATF's recommendations to bring accountants into the AML framework. Of course, we need the implementation to be smart and effective, but we believe that the FATF recommendations give national policy makers sufficient flexibility to make this work.

It's worth expanding the discussion of money laundering to larger issues of financial crime. Criminals in the digital age are more prolific and tech-savvy than ever. As a result, all financial crimes, including money-laundering, are getting harder to prevent or discover.

Professional accountants should see the immense value in developing high-technology skillsets to help their organizations meet legal obligations and protect their resources.

**whistleblower protections.** They are essential to empower people who uncover corruption, and in the process, to deter it and raise the integrity of entire institutions. IFAC supports the adoption of whistleblower protection legislation in all jurisdictions in line with principles advanced by the G20, the OECD, and the International Bar Association. Beyond top-down change, IFAC encourages accounting firms, businesses, and professional accountancy organizations to take initiative and act according to the same principles. Regulators and governments must also commit to upholding and deepening whistleblower protections whenever possible.

**Transparency across public and private sectors.** The effects of corruption in the public sector are particularly devastating, directly affecting the quality of public services and the rule of law. This threatens not just economies and markets, but also the standard of living in many countries.

Public sector transparency is critical to illuminate illicit cash flows, transactions, and budgeting for public scrutiny. Governments can improve transparency by committing to the implementation of internationally recognized financial reporting standards that comprehensively capture their financial performance and position. IFAC supports the International Public Sector Accounting Standards Board (IPSASB) by advocating for the adoption and implementation of accrual-based International Public Sector Accounting Standards (IPSAS).

Although it acts independently, the private sector is an essential partner of governments in the fight against corruption. Private sector activity itself accounts for most economic activity in most markets; anti-corruption measures that increase private sector transparency are crucial to the trust the public—including investors—put in the backbone of the economy.

The International Code of Ethics for Professional Accountants, set by the International Ethics Standards Board for Accountants, is the gold standard for integrity and transparency in the private sector as well as the public sector. IFAC also advocates for adoption of International Standards on Auditing, which are high-quality international standards for auditing, assurance, and quality control.

Enhancing corporate reporting is also a means for organizations to give more comprehensive and transparent disclosures. Criminals will always find a way to undermine public and private institutions, with terrible consequences for economies and individuals. But with clear set of a principles, a plan for action, and the will to act, we can fight back and stand up for the public interest. Professional accountants have a big role to play and a great opportunity to lead. Seizing that opportunity is essential to fulfilling the profession's commitment to ethics and the public interest.



### **Fundamental Professional Ethics For Chartered Accountants**

Oxford advanced learners dictionary (2006) defined ethics as moral principles that control or influence a person's behavior. Professional ethics is derived from the application of ethics to professional conduct. The pronouncement of international federation of accountants requires professional accountant to comply with the following fundamental principles relating to the ethics of the profession (accountancy).

**Integrity.** Professional accountants are under obligation to be straight forward and honest in professional and business relationships. In a nut shell, integrity implies fair dealing and truthfulness. Professional accountants should always dissociate themselves from reports, returns, communications and other information where they believed that such information contains Material false or misleading statements

**Objectivity.** The principle of objectivity requires professional accountants not to compromise their professional or business judgment because of bias, conflict of interest or undue influence of others. Relationships that may unduly influence the judgment of a professional accountant should be avoided.

**Professional competence and due care.** Professional accountants has continuing duty to maintain professional knowledge and skills at the level required to ensure that clients or employers receives competent professional service based on current developments in practice, legislation and techniques. Professional accountants are expected to act diligently in accordance with applicable technical and professional standards when providing professional services.

**Confidentiality.** Confidentiality of information acquired as a result of professional and business relationships should be respected by professional accountants. Such information should not be disclosed to third parties without proper and specific authority unless there is a legal or professional right or duty to do so. The principles of confidentiality prohibit professional accountants from using confidential information acquired as a result of professional and business relationship to their personal advantage or the advantage of third parties. Confidentiality continues even after the end of the relationships between a professional accountants his or her clients or employers of labour.

**Professional Behavior .** Professional Accountants are under obligation to comply with relevant laws and regulations and avoid any action that may bring discredit or disrepute to the accountancy profession. Exaggerated claims for the services offered, the qualification possessed or experience gained are prohibited.

### **Implementation of Ethical Values and Conduct of Professional Accountants**

The legal instruments that established the two Nigerian Professional accounting bodies(ICAN and ANAN) require their governing Councils not only to determine standards of professional conducts for their members but also to monitor member's adherence to the standards and prescribe appropriate punishment for non-compliance. To achieve this objective, Section 1 Sub Sec. 12 of the Institute of Chartered Accountants of Nigeria,(ICAN) Act of 1965 and the Association of National Accountants (ANAN) Decree (now Act.) No.73 of 1993 Part Section 1 l.Ss.1-7., stipulate the establishment of a Disciplinary Tribunal and Investigating Panel and went further to prescribe penalties for unprofessional and unethical conducts of members in areas that include suspension and expulsion for offences which in the opinion of the tribunal that is "incompatible with the status of a member of the profession or for any infamous conduct. Except on appeal by a disciplined member to the Court of Appeal the verdict of the Tribunal of the Professional Accounting Bodies is final.

### **Professional Accountants and Unethical Financial Practice in public Service work-place.**

The role of professional accountants in the perpetuation of financial fraud and corruption in their work-place is a total deviation that contradicts their professional ethical codes of conduct. Many studies examined the involvement of the professional accountants in cases of financial crime that as fraud, corruption, tax evasion and tax avoidance at the corporate, political directorate and public service levels as evidenced by the studies of Sikka, 2008; the US Senate Sub-Committee on Investigations,(Bakre, 2007; & Otusanya, 2010). There are also cases in Nigeria where professional accountants in various government establishments are alleged to have facilitated the looting of the Treasury by politicians and public officials as no financial appropriation or misappropriation can be possible without the knowledge of professional accountants and auditors. Ayorinde (2013)

### **Theoretical Framework**

To properly understand the issues of corruption and development in the Nigerian context, the concept of extractive corruption theory may be handy. This paper posits that the state is the stronger part in the state-society relationship. The state is symbolized by the ruling class/elite while the rule represents the society. Significantly, the ruling elites are the strongest force in society. This elite or class uses the state apparatus as its instrument to extract based on experience of the new-patrimonial states in particular. Put differently, the theory

posits that the state is not only the strongest force in society, but also many centers of power (Okechukwu and Inya, 2011).

The theory also emphasized the well-known expression that all power tends to corrupt, and absolute power corrupts absolutely. That is, the more political power is concentrated exclusively in the hands of few individuals, the greater the temptation for power abuse, selfish wealth-seeking and primitive accumulation. Again, the theory posits that the ruling elites use and misuse the power of the state primarily to safeguard their own corporate interests, to the detriment of the majority. They use violence, force and persuasion to command respect. They may use sophisticated institutional arrangements like presidentialism, dominant political party, and the cooption of rivals in order to restrict participation and power sharing (Omenka, 2013). The theory is also characterized by new-patrimonialism that is, a kind of political system where there is pervasive and patron-client structures, the non-distinction between public and private pursuit and strong political weakness exist. In truly patrimonial system there is no distinction between public and private, and the modern idea of corruption will make no sense because the ruler's personal income is the same as the government revenue. And there is no nepotism because there are no criteria for appointment to office other than the ruler's favour. In the words of Weber (1964), the classical or traditional patrimonialism is one in which the right to rule is ascribed to a person rather than an office, and exercised more through the informal clientelist and nepotistic practices than strong formal routines of authority.

In Nigeria, the ruling elite's uses or misuses state powers to plunder resources which would have been used for the country's development for their personal gains. Most of the resources which are ear-marked for developmental projects develop wings and to people's pockets (elites). It is sad to note that elites in Nigeria have established hegemonic circle who siphoned the country's wealth for personal use. They are composed of rather small elites of politically and economically dominating families. Their corrupt acts are responsible for Nigeria's underdevelopment (Omenka, 2013).

**Prebendalism and Clientalism Theory** Joseph (1987) observed that, the politics of competition over allocation of resources or what in Nigeria is called "the national cake", has its most dire consequences, the transformation of the offices of the state into prebend..." According to the theory of prebendalism, the state offices are regarded as prebends that can be appropriated by office holders who use them to generate material benefits for themselves and their constituents and high groups (Mikail, 2012). In fact, prebendalism and clientalism were among the contending factors that breed corruption and mitigate national development. Clientalism assists to understand the mechanism of (how) class control legitimizes the lopsided distribution of resources among social groups and enhances the status of the political elites (Seteoly, 2005 quoted in Ogundiya, 2009). Indeed, the prevalence of corruption in Nigeria's political economy resulted from clientalism and prebendal politics (i.e. God fatherism, son of the soil, dominance of comprador elites and money politics etc) which distort a gesture for the competent and credible candidates to emerge for ensuring national development and reducing the menace of corruption to the barest minimum. Accordingly, the cause and effect postulation analyzed how the menace of corruption has a negative effect on national development in Nigerian democratic dispensation. The funds earmarked for intensive capital project towards executing some development projects would be siphoned and misappropriated for the self enrichment of few group of undesirable elites and their cronies to the detrimental of the populace and national development (Mikail, 2012).

### **The Nigerian Public Sector**

The public sector refers to all organizations that exist as part of government machinery for implementing policy decisions and delivering services that are of value to citizens. It is a mandatory institution under the Nigerian Constitution of 1999. Chapter VI of the Constitution, Executive Part 1 (D) and Part II (C) provides for a public service at the federal and state levels of government. The public sector in Nigeria is made up of the Civil Service, which is often referred to as the core service and is composed of line ministries and extra-ministerial agencies. It also consists of public bureaucracy, which is composed of the enlarged public service, including services of the state and national assemblies; judiciary and the armed forces. Others include the police, other security agencies, paramilitary services (immigration, customs, prisons, etc), parastatals and agencies including social service, commercially oriented agencies, regulatory agencies, educational institutions, research institutes, etc.

The issue of corruption is central to inefficiency in the public sector.<sup>20</sup>It is impossible to explain the public sector's inefficiency here. However, central to this inefficiency are colonial, outdated administrative machinery, poor capacity of the majority of civil servants, certificate forgery to gain entry and get promotions. Others are age falsification to remain in service beyond the stipulated period/age, policy reversals, primordial considerations like ethnicity at the expense of merit, etc. All these and many more intensified the inefficiency in the public sectors there promoting corruption and under development of the country.

### **Relationship Between Technology And Financial Corruption In The Public Sector**

Technology is being used to create transparency across organizations by increasing automation, accuracy and frequency across processes. International organizations are at the forefront of this revolution developing innovative software to detect and deter fraud and collusion. As identified by the United Nations, more accessible and better quality data will lead to improved policy decisions and greater accountability and several of their recent reports outline how the data revolution will be incorporated into sustainable development commitments. This involves sharing technology and innovation through tools such as big data, advanced networks and data-related infrastructure. This is to improve efficiency, address capacity problems, identify critical gaps, increase collaboration, and create an incentive to innovate for the common good. Big data is primarily being employed in the fields of public health, trade and taxation where predictive analysis and visualizations that determine trends, patterns and relationships in massive volumes of data are being used to gain valuable insights. An example of this is the Australian Taxation Office using big data to search through vast amounts of records. This is to find evidence of the use of tax havens, and data-matching to identify small online retailers that are not meeting their compliance obligations.

Traditionally, it has been difficult to expose corruption due to large quantities of data. However, digitalization and the popularity of big data has led to new data management techniques to prevent fraud and abuse in the public sector. Fraud analytics are now able to detect patterns of suspicious transactions in areas including taxation and healthcare. With real time detection, agencies have been able to detect, stop and remediate fraud resulting in billions of potential cost savings. Countries are also developing new methods for data development and sharing such as the World Statistics Cloud. This aims at improving the quality of information and reducing the costs of producing public data.

Multilateral Development Banks (MDBs) are following suit with a range of innovative tools to monitor and oversee processes. In public procurement, data mining is being used for auditing in order to monitor when governments are issuing bids and to identify red flags, patterns of collusion and false information. It is also being used to identify corrupt intent in payments or transactions through data visualization. Researchers at the Corruption Research Center Budapest have examined huge volumes of data sets of public procurement procedures from EU countries. This is by searching for abnormal patterns such as exceptionally short bidding periods or unusual outcomes (e.g. no competition for the winning bid, or bids repeatedly won by the same company)

Anti-corruption software tools are being designed specifically for detecting and responding to fraud, including intelligent mining of data sets and administrative procedures. Both the European Commission and Transparency International have developed data analytics software that cross-checks data from various public and private institutions. This software helps to identify projects susceptible to risks of fraud, conflict of interests or irregularities as well as data mining tools through open source procurement monitoring and analytics portals. The effective integration of these tools into the e-governance and e-procurement practices of the governments would not only enhance decision making but also bring greater transparency through the simplification of processes.

Therefore to strengthen internal processes and prevent fraudulent practices, data analytics are able to periodically investigate transactions in procurement and payment models. It also checks for anomalies and quickly identifies suspicious transactions, such as illicit financial flows. Other benefits of technology that lead to detection and prevention include the automation of processes that remove human agents. For instance, contracting officials and corruption opportunities from procurement operations.<sup>31</sup> There is therefore a direct relationship between the application of technology and financial corruption in the public sector.

### **Appraisal of Corruption In Nigerian Public Sector**

This chapter examines key issues in the topic under research. It examines an overview of corruption in Nigerian public sector and effects of corruption in Nigeria. The chapter also identifies institutional mechanisms put in place to address the scourge of corruption in Nigerian public service. Thereafter the chapter discusses the role of ICT in tackling corrupt practices in Nigerian public service. The chapter finally identifies and discusses the challenges of ICT in addressing corruption in Nigerian public service.

### **Overview of Corruption in Nigerian Public Sector**

Corruption manifest in various forms in Nigeria, however this study focuses on corruption in the public sector. Corruption at this level is the highest because it involves state fund. The issues of personal and primordial attachments in appointment, award of contracts as well inflation of contract monies, embezzlement of funds, and misappropriation of fund are critical examples of public corruption in the executive. Corruption in the public sector involves the technocrats and civil as well as public servants who implement government policies. These include the leadership and personnel in ministries, departments and agencies (MDAs). The corruption at this level is the worst as the allocation, release and use of money is executed by these government

offices. The staff are the ones that propose and submit financial needs of the units or projects and they are the ones that transfer and effect payment. Corruption becomes rife at this point. There have been cases of heads of ministries and parastatals busted and arraigned before competent courts and tribunals on charges of high profile stealing and fraud. Bureaucratic corruption also manifests in favouritism and nepotism in appointment, promotion and reward systems in public offices. Some persons get rapid promotion and rewards on the basis of family, friendship, ethnic or religious affiliations to the boss; while some never get promotion because of such frivolous considerations. Consequently the nation bears the brunt of these acts of corruption. Therefore the effects of corruption are discussed in the following paragraphs.

### **Effects of Corruption In Nigeria**

There are several effects associated with corruption in Nigeria. Some of these include effects on indigenous entrepreneurs and impacts on people's reliability on financial institutions. Others are impact on foreign investment, reduction of international opportunities extended to Nigeria and impact on cost of governance. These are discussed in subsequent paragraphs.

**Indigenous Entrepreneurs.** Corruption affects indigenous entrepreneurs. The illicit funds gotten from corrupt practices like money laundering activities are used in bringing goods to the market and such goods are being sold at prices below the cost prices. This affects the business of other entrepreneurs in the same business. Corruption promotes none or low profit making enterprises which tend to discourage indigenous entrepreneurs who got their funds from legitimate sources. This eventually frustrates these indigenous entrepreneurs out of the system leaving the economy of the country in the hands of the launderer. Widespread corruption makes the procurement of licenses, permits, goods and services from government agencies and even the payment of taxes and levies difficult without paying bribes and kickbacks.

**Effect on the Economy.** The resultant effect of corruption is that the Nigerian economy depends on the private sectors that operate the economy. Another effect of money laundering on the Nigeria economy is that it attacks the reliability of the people on financial institutions. Between the 1980s and 1990s, the reputation of the financial institutions in Nigeria was very low because the financial institutions relied extensively on the illicit proceeds of economic and financial crimes. These financial institutions only enjoyed these funds for a very short period, before they became disintegrated and some liquidated because they could not stand the test of time. For instance, National Bank, Allied Bank, Bank for Credit and Commerce International were some of the banks that were affected during these periods

**Reduction of International Opportunities Extended to Nigeria.** The negative impact of money laundering and other financial and corruption on the country can be attributed to the reduction of international opportunities extended to Nigeria. This prevented foreign investors invest into Nigerian financial and economic growth. For example, a report by the Nigerian Bureau of Statistics (NBS) shows a great decline in capital importation for investment purposes into Nigeria. According to NBS, the total value of capital imported into Nigeria in the first quarter of 2016 was \$710.97 million, the lowest level since the series began in 2007. This represents a decline of 54.3 per cent since the final quarter of 2015, and a year on year decline of 73.79 per cent. Both the quarterly and year on year declines were also the lowest recorded since the series began. In view of these changes, total capital importation has fallen by 89.13 per cent since its peak level in the third quarter of 2014. In the report, the first quarter of 2016 also saw a large change in the composition of capital imported. Following a quarterly decline in portfolio investment of 71.55 percent (also the largest quarterly fall on record) portfolio investment accounted for 38.12 per cent of total capital imported, compared to 61.18 percent in the previous quarter. Also, other investments also recorded a sharp quarterly decline of 44.84 percent, which prevented its share from rising higher than that of portfolio investment. Foreign Direct Investment remained the smallest component at 24.54 percent, despite being the only component to record a quarterly increase in investment (of 41.65 per cent).

**Impact on Cost of Governance.** Corruption affects the government of Nigeria financially. This is because launderers and other perpetrators of economic and financial crimes evade payment of taxes to government. The principle of taxation is to create adequate revenue for government to finance and supply certain socio-economic and political needs of its citizenry. It is an established truth that most Nigerians do not pay or some pay inadequate tax. The effect of this is that government is incapacitated in discharging its duties. Revenue derived from tax is used for national security and socio-economic development. ECs encourage tax evasion because launderers will do everything possible to conceal the source of their illicit funds in order to avoid prosecution and other sanctions imposed by the law. It is important to note that those who get their money from legitimate source do also evade tax in Nigeria. However, money laundering and other financial and economic crimes in Nigeria reduce government revenue from taxation thereby posing a great challenge on the socio-economic growth of Nigeria. It is in view of the need to address the negative consequences of corruption



especially in Nigerian public service that successive administrations have initiated mechanisms to address the tide of corruption in Nigeria. These are discussed subsequently.

### **Causes of Corruption in Nigeria**

Generally, the major causes of corruption can be linked to the nature of the economy of a particular society. This means that, it is the economic situation that determines the behavioural pattern predominantly found in such society. The nature of the Nigerian economy and the way it has been managed largely account for the mode of economic behaviour of the various actors in Nigeria. Strictly speaking, the following are causes of corruption in Nigeria. a)

**Poverty:** The current rate of poverty in Nigeria stood at 54 percent (NBS 2011). Therefore, people believe that corruption is heightened by the pervasive and chronic poverty, high level of material deprivation and other structural inequalities. Considering this Shamiya (2006:112) asserts that, corruption is a mechanism adopted by Nigerians to cope with or avert poverty, particularly in the urban centres where the high cost of living may be in inducement for corruption. In a situation where there is inadequate wages and non payment of salaries in most cases of workers, corruption provides a means of augmenting one's legitimate income. To justify the above, Ayua (2001) notes that, there is low and declining civil service salaries and promotion that is not based on performance, dysfunctional government budgets and delays in the release of budgets funds, including pay. He asserts that under such conditions and circumstances officials deliberately refuse to act or delay action in order to coerce some payments out of citizens or firms (Omenka, 2013).

**Cultural foundations:** Bedford (2001) in an attempt to contextualize Nigerian corruption identifies tribal loyalties as the foundation of corruption. Therefore, our culture seems to fuel some corrupt practices. The sharing of bribes and favours has become the order of the day; there is hardly the motivation to become honest. This has become a subculture where corruption is accepted to be the normal course of life with the obvious risk of it becoming institutionalized. The traditional culture has internationalized the concept of "big man" marked by ostentations wealth and numerous clients, retainers, and hangers-on. The concept of "big man" here refers to a person with several dependants that he must provide for them, own houses and feet of cars appropriate to his status. This explain why many Nigerians indulged in corrupt practices.

**Inability of government to sanction corruption:** Shamiya (2006: 114) observed that, the seeming reluctance of government to sanction corruption creates the impression of support. Media reports show that government is fond of setting investigation panels and commissions of inquires whose investigations or findings and recommendations are never made public nor implemented. For instance, the more by EFCC and ICPC in fighting corruption has not yield expected fruitful results.

**Weak Institutions of Government:** Another breeding ground for corruption in Nigeria is our weak institution of government. Corrupt tendencies are further enhanced when governmental institutions are weak. For example, a tax imposes confiscation rates may fuel bribe – taking behaviour, as tax payers will prefer to bribe and pay less tax. This brings to minds the administration of the pension scheme in Nigeria which has been characterized by embezzlement and outright misappropriation of funds (This Day, March 27, 2007).

### **Institutional Mechanisms For Combating Corruption In Nigerian Public Sector**

In Nigeria, anti-graft institutions and agencies were set up to fight corrupt behavior among public and private individuals. However, effective these institutions are could be measured by the difference between public expectations of reduction in corrupt behavior and the disappointing increase in cases of graft against public and private individuals in Nigeria. Some of these anti-graft institutions are as follows:

**The Independent Corrupt Practices and Offences Commission.** The Independent Corrupt Practices and Offences Commission (ICPC) is the apex body vested by law with the responsibility to fight corruption and other related offences in Nigeria. It was set up and empowered by the Corrupt Practices and Other Related Offences Act 2000. The Act was signed into law on 13 June 2000 and inaugurated on 29 September 2000 by Ex-President OlusegunObasanjo with a Chairman and 12 members. The Commission's mandate deals with the investigation, prosecution and prevention of offences that constitute corruption amongst others. The ICPC was established because there had been several failed attempts in the past to reduce corruption to a tolerable level. The commission has operational structure that is divided into 3 committees namely: Investigation and Prosecution, System Studies and Reviews, and Public Enlightenment and Education. The categories of people who can report the incidence of corruption to the ICPC or Police are: Individual members of the public, public officials, heads of government agencies/parastatals/departments, political office holders and foreigners amongst others.

**The Economic and Financial Crimes Commission.** In 2002, the FGN in its unrelenting posture against corrupt practices set up the Economic and Financial Crimes Commission (EFCC) through the EFCC Act 2002.<sup>18</sup> The Act was subsequently amended in 2004 by the EFCC Act 2004 and the Commission was given wide functions, power and immunities under the Act. It has powers to investigate arrest, prosecute offenders, trace, seize, compound and or forfeit properties and assets associated with economic and financial crimes. The



commission's powers also extend to enforcement of other existing criminal and penal legislation. The EFCC has arrested and prosecuted some high profile cases which include Senator Adolphus Wabara, a former Senate President investigated and arraigned alongside other government officials for budget bribery, lobbying involving over N50 million. Others were Late Alamiesegha and Dariye both former Bayelsa and Plateau States Governors respectively. The prosecution of former Inspector General of Police Mr Tafa Balogun on 22 November 2005, just to mention a few.

**The Code of Conduct Bureau.** The Code of Conduct Bureau (CCB) as an institution of monitoring and checking the behaviors of public office holders is not a recent creation or an institution peculiar to Nigeria alone. In fact the institution has been in existence as long as the idea of Government was first introduced to mankind. It can be found in almost all the countries in the world, though it may be going by different name, different structure and different scope. Cap C15 LFN2004 gives the CCB the mandate to "Establish and maintain a high standard of morality. Bothin the conduct of Government business and to ensure that the action/behavior of public office holders conform to the highest standards of public morality and accountability." To implement the above mandate the 1999 Constitution of the Federal Republic of Nigeria has provided the Bureau with some legal powers. In addition to the above mechanisms, there is a new innovation which employs the use of ICT to combat corruption in the Nigerian public sector. This is discussed subsequently.

#### **Effects Of Information And Communications Technology On Nigerian Fight Against Corruption In The Public Sector**

Nigeria has come to appreciate the importance of ICT in curbing corruption in the public service. In recent times the government has deployed some ICT measures as discussed in the following paragraphs.

**i. Integrated Personnel And Payroll Information System.** Integrated Personnel and Payroll Information System (IPPIS) was first Initiated by the Federal Government in the year 2006.<sup>23</sup> The intention was to improve the effectiveness and efficiency in the storage of personnel records and administration of monthly payroll. This is to enhance confidence in staff emolument costs and budgeting. IPPIS is a child of the Federal Government Reform Programme which was conceptualized at the Bureau of Public Service Reform (BPSR) for the purpose of centralized payment of all civil servants in the employment of the Federal Government.

The IPPIS project started in April 2007 with the enrolment of the seven pilot Ministries, Departments and agencies (MDAs). It was financed through a World Bank facility of about USD 4.9 million. It was finally transferred to the Office of the Accountant General of the Federation ( OAGF) in 2008.<sup>24</sup> The intention was for the system be to implemented like other part of the world where ICT is used to improve management reporting and information. At the initial stage of formulation and planning of the project, Bureau for Public Service Reforms was the custodian of the IPPIS.

#### **ii. Government Integrated Financial Management Information System.**

The Integrated Financial Management Information System (GIFMIS) is intended to assist the FGN in improving the management, performance and outcomes of Public Financial Management (PFM). With an overall objective to implement a computerized financial management information system for the FGN that is efficient, effective and userfriendly. In addition, the GIFMIS is to help her undertake central control and monitoring of expenditure and receipts in the MDAs, increase the ability to access information on financial and operational performance, increase internal controls to prevent and detect potential and actual fraud as well as increase the ability to access information on government cash position (that is, to demonstrate accountability and transparency).

**iii. Treasury Single Account.** The FGN has directed all MDAs to close all accounts domiciled in commercial banks and transfer them to the Federation's account domiciled in the Central Bank of Nigeria (CBN). This initiative is known as the Treasury Single Account (TSA). The directive applies to fully funded organs of government like MDAs and foreign missions, as well as the partially funded ones, like Teaching Hospitals, Medical Centers, Federal Tertiary Institutions and agencies like the Central Bank of Nigeria (CBN), Security and Exchange Commission (SEC), Corporate Affairs Commission (CAC), Nigerian Port Authority (NPA), Nigerian Maritime Administration and Safety Agency (NIMASA), Federal Airport Authority of Nigeria (FAAN), Nigerian Civil Aviation Authority (NCAA), Nigeria Deposit Insurance Corporation (NDIC), Ministry of Mines and Steel Development (MMSD), Nigerian National Petroleum Corporation (NNPC), Federal Inland Revenue Service (FIRS), Department of Petroleum Resources (DPR) are inclusive amongst others.

The Independent Revenue e-Collection Scheme implemented under Treasury Single Account (TSA) initiative requires that government revenue collection is put into a single account for proper cash management, this idea was mooted by the Central Bank of Nigeria at the 235th Monetary Policy Committee Meeting in November, 2013. Treasury Single Account enables governments to establish centralized control over its revenue

through effective cash management. It also enhances accountability how much the government is accruing on a daily basis. In the case of Nigeria, it is expected that the implementation of TSA will help tame the tide of corruption as the leakages that used to be there in the system where people used money as they want and decide what to return to the government will no more be there.

**iv. Bank Verification Number.** . Biometric refers to the identification of an individual based on physiological or behavioral traits such as; fingerprint, signature amongst others. These technologies have been used to analyze human characteristics as an enhanced form of authentication for real-time security processes. Due to the increasing incidents of compromise on conventional security systems (password and PIN), there have been high demand for greater security to accessing sensitive or personal information in the Banking System. The Central Bank of Nigeria through the Bankers' Committee and in collaboration with all banks in Nigeria on February 14, 2014 therefore launched a centralized biometric identification system for the banking industry tagged Bank Verification Number (BVN).<sup>30</sup>

. This identification system, BVN, is not tied to any Bank and particularly gives a unique identity that can be verified across the Nigerian Banking Industry. Customers' Bank Accounts are protected from unauthorized access, can address issues of identity theft and thus capable of reducing customers exposure to fraud and enhance the Banking Industry chances of being able to fish out blacklisted customers.<sup>31</sup> The Customers unique BVN is accepted as a means of identification across all Nigerian Banks to mention a few.

#### **Challenges Of Information And Communications Technology And Nigerian Fight Against Corruption In The Public Sector.**

**i. Lack of ICT Infrastructure.** This is a crucial challenge to the implementation of ICT in Nigeria's public service. As it has been explained in the definition of e-governance above, it is the application of ICTs in the operations of government business. The Nigeria's public service is still lacking in basic IT infrastructure. For instance, some of the offices still lack common computers let alone the common skills for its operation. What you see in their daily activities is the traditional way of doing things. That is, they are still known for doing a lot of paper work which if e-governance is embraced fully would have reduced. In a better case, you will see the combination of both the traditional way of doing things alongside the digital approach. There are still no access to internet network in most public sector offices, no regular power supply and so on. All these pose challenge to the implementation of e-governance in Nigeria's public service.

**ii. Low ICT Literacy Rate.** The low usage of ICTs by the Nigerian public serves as an impediment to the implementation of e-governance in Nigeria. Most Nigerians see the use of computers and the internet as very complex for them. Even among the educated class, ICT compliance is not high.

**iii. Lack of Necessary Regulatory/Legal Framework.** In spite of the various legislations and policies put forward to promote e-governance in Nigeria, the implementation has always been below expectations. Some of the ICT services from the government are not properly regulated, for instance, sending and receiving e-mails.

**iv. Attitude or Resistance to Change.** This is also a challenge in the public sector. Most of them are still used to the old way of carrying out government activities. That is, they are still known to be working with a lot of papers, carrying of files from one desk to the other or from one office to the other. Their resistance to e-governance implementation in their services is what has culminated to the poor rating of the implementation of e-governance in the public service. Some of the reasons for this, is that most of the public servants are not computer literate, not qualified, have little or no training in the installation, maintenance, designing and implementation of ICT infrastructure.

**v. Lack of Committed Leadership.** Since the idea of e-governance implementation and the national ICT policy was conceived in 2001, neither the previous and present governments have demonstrated the strong political will and commitment to see to its success. The interests of the leadership over the time have been anything but passive. The policy is not given the adequate attention it requires for its success.

#### **Prospects of Information And Communications Technology In Nigerian Campaign Against Corruption In The Public Sector**

The prospects of ICT in combating corruption in Nigerian public sector include opportunities for economic and human development, national policy on information technology and private sector participation. They are discussed subsequently.

**i. Opportunities for Economic and Human Development.** ICT and its application in recent times have offered many opportunities for economic and human development within various nations in the global community. The Reports of Economic Commission for Africa observed that within the framework of World Summit on the Information Society (WSIS), national governments including Nigeria. They together with the

stake holders at the national, regional, and international levels are engaged in conceptualizing and deploying ICT in governance so as to support development.<sup>1</sup>

ii. **National Policy on Information Technology.** In response to this growing reality and to move along with the global drift the FGN adopted a national policy on Information technologies. This is in preparation to integrate Agriculture, health, education etc. FGN launched data and research satellite in 2003.<sup>2</sup> These and other sundry policies rolling in the pipeline have indeed set Nigeria on the path of countries exploiting ICT for governance. And more government parastatals, ministries and departments are communicating within and outside their organisations using e-channels of communications. In the last few years all federal government Ministries, Departments and Parastatals have opened web-sites with full details of their mission, programmes, staff strength, and activities within and outside the country. No single sector is left out in this transformation.<sup>3</sup> The State and Local Governments have since followed suit by linking their ministries, departments and parastatals to the web. This has given them a clear understanding and easy communication channels within and outside their States or Local governments.

.iii. **Private Sector Participation.** The private sector also took full advantage of this development to expand their businesses through speedy transaction and delivery of services. The banking sub-sector now operates with ease and transfer monies within and outside the country within seconds. Their integrated data bank of customer's information is providing convenient means of withdrawals and payments out branches where individuals or governments opened their accounts. This also allowed trading in shares and monitoring prices rise and fall in prices, knowing full exchange rate of currencies in the second tier market, and buying and selling from the public. Organised private sector have also improved their efficiency and expand their profit margin due to the massive cut in cost of administration and conducting of businesses.<sup>4</sup> Physical movement of personnel and messages were reduced to barest minimum, except in extreme instances where all other options fails and it becomes the last option.

iv. **Strategies Of Enhancing Information And Communications Technology In Nigerian Campaign Against Corruption In The Public Sector**

In Nigeria, corruption in the public sector can be curbed through the use of service innovation. It was evident that corruption manifest mostly as bribery, embezzlement, money laundry, financial misappropriation, falsification of records. Others include non-remittance of tax or money collected, contract inflation, cover-up (omission) and ghost worker syndrome. It also includes attendance and time falsification, loitering, computer abuse and impersonation amongst others. Corruption has been identified earlier in this work as the main hindrance to achieving the vision 20:2020 which is the latest developmental ambition of the Nigerian people. This section proposes some innovative measures in services using ICT in addition to the existing service innovative measures of the FGN like the issue of BVN and TSA. This is to guide a holistic and sustainable service innovation towards curtailing or inhibiting corruption in Nigeria.

v. **Access To Information.** The Nigerian government can use the linked data technology as it is being used in some European countries and the United States of America. This is to make government data available to the public in human readable and machine understandable format. This approach is called Open Government Data (OGD). It will have to be backed up by laws or directives from the presidency to various government bodies to as a matter of national necessity make government data available to the public through this medium. .

This will go a long way to increase transparency of government and reduce corruption since it may not be easy to change some of the data already made available without arousing suspicion from the public. The CBN, Budget Office, Accountant General's Office, Nigerian Judicial Council (NJC), Nigerian law review, Nigeria Labour Congress (NLC), National Space Research Center. In addition, Nigerian Meteorological Agency, Bureau of Public Enterprise (BPE), Nigerian National Petroleum Corporation (NNPC) to mention a few could all be mandated to publish their data online.

vi. **Project Monitoring.** . The government can create a website where details (such as contractor, initiator, duration of completion, current completion level, total amount, amount paid, balance, some pictures of the project, etc.). On every contract awarded, and every ongoing government project all over the country are displayed. This website can be made to be a forum where members of the communities where these projects are located can post observations, comments, pictures, and videos concerning the projects. The government can also make available Short Messages Service shortcodes through which members of the public can send messages about the projects. This will make project monitoring become a public affair and reduce lies from government/political officers and contractors. Even the bidding process for contracts can be put on this website along with the details for each contractor.

**vii. Taxation.** An effective tax administration system will help in the detection of economic crimes. In modern systems, tax administration is increasing being used to detect corruption and other financial crimes in addition to enforcing tax laws. According to a Joint Tax Board report which states that only 10 million people are registered for Personal Income Tax in all states, including the Federal Capital Territory (FCT).<sup>5</sup> Out of this, 4.6 million (or 46 per cent) are in Lagos State and juxtaposing this with about 77 million workforce declared by the Nigerian Bureau of Statistics (NBS). To this end, a multi-agency approach could be employed in fighting tax and financial crimes including corruption in especially the Nigerian public sector. Hence, a greater cooperation between tax collection and anti-corruption agencies, tax examiners and inspectors could be employed to report suspicious activities to the relevant agencies to take action. . Additionally, in making taxation transparent and tax money beyond the reach of corrupt officials, government could liaise with mobile telecommunications networks to provide a USSD code. Citizens can load recharge cards and use the USSD codes to signify to the network that the call credit on their mobile line should be used for a particular tax. This would also allow querying of the tax compliance/payment status of a citizen. This medium can also be used for payment of electrical bills, etc. This would no doubt check the activities of touts particularly in some tax collection points like markets and motor parks.

**viii. E-Attendance.** . Biometric technologies capitalize upon unique, permanent and stainable human characteristics. All biometric devices take a number of measurements from an individual then digitally process the result of these measurements and save this representation of the individual's traits into a template. This template is then stored in a database associated with the device or in a smartcard given to the individual which called enrolment. The introduction of the "Biometric Time and Attendance" will help regularize the civil service or public sector. This would greatly reduce if not put to an end the falsification of attendance and time of arrival to work. It would also help the government take note of the actual number of staff it has thereby eliminating ghost workers and helping government save huge sums of money that is being paid ghost workers. It is safe and reliable as it makes use of the fingerprint. The fingerprint of an individual is not shareable or transferable as no two individuals can possibly have the same fingerprints, even if they were identical twins. It is the system whereby public servants sign in and out of their work places or stations using biometric features like their fingerprints instead of the traditional "biro and paper" technique. Every public servant's fingerprint and bio-data should be captured and stored in a National database. That is to say every Public establishment will be furnished with a central database in which all of her workers bio data and fingerprints would be stored. In return the public servant is given an identity number which could serve as a staff number.

On getting to the office every morning, he/she is made to sign in using his/her fingerprint and identity number. This is by simply entering the identity number and swiping a finger against the fingerprint sensor of the 'Biometric time and attendance system'. The fingerprint is captured and immediately verifies with the one previously stored in the database, if they match, the user is authenticated. This system makes it difficult if not impossible to falsify attendance registering as the system captures the exact time of swiping which serves as time of arrival. The same thing is done at the close of the day or during break as the case maybe. With this system in place, public servants would be made to report to their duty post daily and in time too and will be there till the close of day. Thus increasing productivity and reducing corruption of time and attendance falsification.

With biometrics, staff can also be verified by behavioral means; their gait, vocal pitch, signature, and can be used to identify them. This promises an easy and secure method of making accurate verifications of individuals as it eliminates the need to carry badges and other forms of identification. This would prevent the use of forged tickets, badges, or passports. Whenever an individual attempts to identify himself by scanning a finger, hand, or eye, the biometric device compares the new scan to all available templates (in a process known as Identification). In order to find a match or compare the new scan to a known template for the individual (in a process known as Verification).

To be verified, a person must first claim an identity using a login name, smart card, or token. As the individual continues to use the technology, the template is continually refined, perfected, and adjusted for slight changes in the employee's characteristics. In service environments where employees punch in and out of work, return on investment can be increased because biometric devices virtually eliminate the ability of employees to sign in and sign out for their friends. It is almost impossible for employees to defraud a biometric time and attendance system. It could also function as a security access monitor, in this case, the biometric system is used to grant or deny access to restricted areas.

**x. Budget Monitoring.** The Nations budgets and budgetary allocations for a year or a particular period should all be stored in a single database. Where all projects budgeted for are recorded and the amount



budgeted made available to the public, this will help make project monitoring easy and improve as well. Also from time to time, the database is updated to show all expenditures, present phase as well as completed phases of the project. This would reduce corruption as many projects exist only on paper presently. When public office holders are aware that their activities are being monitored by the public, they will minimize their corrupt practices.

In advanced jurisdictions, budget tracking and oversight functions are full time activities undertaken by professionals who are employed to collect and process all necessary information for such purpose. In Nigeria budget tracking is yet to be recognized as a professional activity and the time devoted to budget tracking and oversight activities is rather very short.<sup>6</sup> Hence, the full implementation of the recently adopted international public sector accounting standards will assist in revenue and expenditure tracking at all levels of the government.

**xi. Financial Commitment:** Financial commitment entails monetary funding. Financial commitment is significant in both technology enhancement and capacity building. For example, acquisition of tools and other gadgets for effective performance involves monetary support. Funding is required to obtain the appropriate equipment and software for the investigation. Similarly, funding is needed for the effectiveness of the investigation processes, such as going out to far and near destinations in search of evidence. With strong financial commitment for improving the investigation of PSC using the forensic accounting technique, the technological enhancement required for effective investigation will be possible. Equally, the capacity of the investigators will be increased to meet the challenges of modern investigations. The next two final sections cover these aspects in succession.

**xii. Technological Enhancement Forensic accounting investigation:** is a technology-based investigation. Frequently, evidence is scientifically generated in forensic accounting investigation hence, substantial use of technology is employed in forensic accounting. Three themes have emerged under the dimension “technological enhancement.” Getting the necessary technology involved, establishing a database, and the need for completely switching to forensic accounting-based investigation are the researchers’ themes, which were derived from the participants’ concepts. Currently, a substantial part of the PSC investigation is being conducted by government-funded anti-corruption agencies. The involvement of the private investigator is minimal. Therefore, as a way of pushing the forensic accounting investigation forward, more private investigation is suggested to surface in the country’s investigation of PSC.

Capacity Building Climaxing the model is the aggregate dimension “capacity building,” covering the individual investigators. Building capacity in all anti-corruption agencies” “There should also be an adequate capacity building of the staff as crime is ever changing” Here the personal traits of the investigators are taken into cognizance in the model. Beginning from setting the pace for the investigation through to the creation of enabling the environment up to the point of getting the right technology in place, the model culminates with shaping the investigators’ postures forensically. Forensic accounting techniques is found useful to curb corruption in Nigeria. Educating the public should be made a priority.

**Public Education.** The government together with enforcement agencies such as the EFCC, should take the mandate to educate the public. Apart from educating the society on corruption, the EFCC need to enhance its staff’s forensic skills. Congruent with previous studies (Osipitan & Odusote, 2014; Shah & Schacter, 2004), the Naziru Suleiman and Zaleha Othman 1029 government needs to create awareness of the dangers of corruption. Our finding found that educating the public is effective in creating awareness of the detrimental effect of corruption.

**Political Will.** It is also important for the political leadership in Nigeria to have a strong political will to fight corruption. Political will could be generated through the national initiatives. Only with political will can the education process materialize, as this is an associated factor that influences improving knowledge on fighting corruption. Political will could break the corrupt culture. Thus, addressing and developing strong commitment to national values and goals is the beginning for sound improvement. commitment to national values the tendency towards corrupt practices will be reduced. The fight against corruption has key players such as the judges and the lawyers. Therefore, strengthening the law through judicial reform to take care of all the imperfection of the laws and to clearly define the position of the key players within the judicial process is key to improving the investigation of PSC. Congruent with previous studies (such as Osipitan & Odusote, 2014), strengthening the law should result in higher convictions, which eventually should lead to reducing practices deemed corrupt.

**Special Courts.** to attend to corruption cases is essential if the investigation of PSC in Nigeria using forensic accounting techniques is to be improved. This is in line with the recommendation of Okogbule (2006) and Osipitan and Odusote (2014), who documented that government at all levels should join hands in fighting corruption through the creation of special anti-corruption courts. They recommended that these courts are to be



manned by incorruptible and fearless judges. The essence as posited by Osipitan and Odusote (2014), is to discourage the adjournment of corruption cases. The existing courts are often overwhelmed with other cases, which, among other reasons, leads to the delay in the dispensation of justice. Essentially, a proactive stance is needed. The public sector service practices should be imbued with preventive measures that will reduce the occurrences of corrupt practices to the barest minimum.

**Prevention.** which includes proper accountability and standard practice procedure. In accordance with Hendi (2013), adequate prevention is to be designed in order to reduce the chances of corrupt practices occurring through the reduction of opportunities. Much earlier literature, that is, Coburn (2006) stated that no amount of any regulation or even legislature can prevent the commission of corrupt practices, but it can minimize it. As our finding implied, effective internal control mechanisms can prevent and deter the occurrence of corrupt practices. Connecting the above finding, our study found that technology-centric investigation is essential. Considering the nature of forensic accounting investigation, which is technology-centric, it is important for the enforcement agencies such as the EFCC to adapt and adopt technology even without bringing the suspects and other third parties into the investigation. Investigation techniques should be parallel with the advancement of the crime itself, thus technology-friendly tools, equipment, and software packages are required, although financial commitment is required in sustaining effective investigation. Such a view is also evident in previous studies. For instance, Osipitan and Odusote (2014) posited the need on the part of the government to make adequate provisions for resources and equipment to enhance the effectiveness of the investigators and the prosecutors. Financial commitment, emerged as a theme in our study, suggests the government must play a major role in addressing the issue. Financial commitment could also be used as capacity building, concentrating on making the individual investigators eligible and effectively suitable for the task of the forensic accounting investigation. In this regard the capabilities of the investigators are to be enhanced for conducting a value-driven investigation. The personal traits of the investigators are given

Onodi, Okafor and Onyali (2015) argued the need for forensic investigative skills as a result of the rising occurrence of financial crimes in all sectors of the economy. According to Mukoro, Ogijo&Faboyede (2013), for a forensic accounting professional to be successful, he/she needs to be detail oriented, persistently ambitious and highly organized. According to DiGabriele (2009), Forensic accountants must possess analytical proficiency, legal knowledge, must be able to differentiate between fact and opinion, must possess both oral and written communication skills etc. Forensic accounting also requires a great deal of creativity. This is because; often time forensic accounting requires an explanation of certain financial concepts to audience that have little or no knowledge of basic accounting concepts. According to the Federal Bureau of Investigation (2012) and Oseni (2017), the forensic accountant performs the under listed function

- i. Conducting thorough forensic financial analysis of business and personal records and developing financial profiles of individuals or groups identified as participating in suspicious or illegal activity
- ii. Participating in gathering evidence and preparing search warrants/affidavits associated with financial analysis;
- iii. Accompanying case agents on interviews of subjects and key witnesses in secure and non-confrontational settings
- iv. Identifying and tracing funding sources and interrelated transactions
- v. Compiling findings and conclusions into financial investigative reports
- vi. Meeting with prosecuting attorneys to discuss strategies and other litigation support functions and testifying when needed as fact or expert witnesses in judicial proceedings. That is, they can attend trials (where necessary) to hear the testimony as well as to assist in cross-examination (2009), is concerned with discovering the ways of accounting fraud, forensic auditing, compliance, diligence and risk assessment; detection of financial misrepresentation and financial statement fraud. Bhasin (2007) notes that the objectives of forensic accounting must include the assessment of damages caused by an auditor's negligence, fact finding to see whether an embezzlement has taken place, in what amount, and whether criminal proceedings are to be initiated; collection of evidence in a criminal proceedings; and computation of asset values in divorce proceedings.

Bhasin argues that the primary orientation of forensic accounting must be explanatory analysis (cause and effect) of fraud phenomenon. Thus forensic accounting is the ability to look beyond the numbers and deal with the business realities of situations, then investigating and analyzing financial evidence; developing computerized applications to assist in the analysis and presentation of financial evidence; communicating the findings in the form of reports and ways that help justice to reach facts (Bhasin, 2007). The goal of forensic accounting, as demonstrated by Renzhou (2011), is to provide advices to experts as instruments to determine whether or not the defendant has to bear legal responsibilities. In that, the target of forensic accounting refers to court or lawsuit accounting. Empirical evidence from a study by

Boritz, Kotchetova and Robinson (2008) confirms that forensic accountants could detect significantly higher number of fraud than auditors. Srivastava, Mock and Turner (2003) in their study found that forensic audit procedures significantly lowered fraud risks. According to Enofe, Okpako&Atube (2013), Forensic

Accounting has strong relationship with fraud detection for public confidence and eradication of crime and corruption in Nigerian economy. One way that forensic accounting can curb corruption in the civil service is by ensuring that forensic accountants are called upon to perform their accounting, auditing and investigative function by conducting a thorough forensic financial analysis. It has been affirmed that using forensic accounting techniques will help in exposing and identifying the culprits, because this accounting presents the process of interpreting, summarizing and providing complicated financial issues clearly i.e. using the accounting literature to help draw facts in the litigation (Chi-Chi & Ebimobowei, 2012).

If forensic audit is carried out on one or more cases of corruption in the Nigeria civil service, this would go a long way in deterring other upcoming corrupt officers from being involved in corrupt practices. In 2013, the then Governor of Central Bank of Nigeria Lamido Sanusi came up with some allegations that the Nigerian National Petroleum Corporation (NNPC) has not remitted 49.8 billion dollars generated from crude oil. This unremitted crude oil fund figure was finally agreed to be 10.8 billion dollars. To investigate this, a forensic audit was carried out by one of the "Big Four" audit firm by name PricewaterhouseCoopers (PWC). At the end of the audit, the forensic auditors concluded that contrary to the belief that 10.8 billion dollars was unremitted, the actual amount unremitted was 1.48 billion dollars. This hereby shows how important the forensic accountants are in solving the problem of corruption in Nigeria.

Forensic accounting literature includes a range of models and methodologies of investigative procedures that search for assurance and attestation in the accounting data to produce legal evidence, hence, there should be a Forensic Auditors report in government financial statement. This implies that there must be a law in place mandating forensic accountants to examine government financial statement before such is published. This to an extent would also help deter corruption.

## **II. Conclusion**

With the constant innovations in ICTs, the world has become a virtual global village. By this, the globe appears to be a small community where one person from one end of the world can communicate with another person at the other end of the world by simply clicking buttons. The speed at which such interactions take place has made the world of ICT an ever-changing world in which one cannot afford to lag behind by failing to be in constant touch with the latest in ICT innovations. Governments across the globe have realized that ICT is a necessity in the heart of public service delivery. It has the potentials for eradicating the perennial complaints of inefficiency and ineffectiveness that has become associated with government agencies. The Nigerian government is not left out in the bandwagon as it has put various policies and measures in place to see that the public receives the benefits of implementing e-governance in Nigeria.

Today in Nigeria there is practically no public sector organization that has not undergone one form of reform or the other. Similarly, following the introduction of modern technology worldwide, there is practically no sector or segment of the society where the influence of ICT has not penetrated. In this new age - the Information Age, where multitudes of transactions are completed with utmost efficiency brought through by the use of the internet or the World Wide Web. No organization can afford to be behind in upgrading its mode of conducting business to incorporate the use of ICTs. Any organization that intends to continue keeping afloat and progress in its operations must join the bandwagon in the New Age of ICT. Businesses and Organizations that fail to continuously apply the latest ICTs may not be able to contend with the ever competitive business world.

If Chartered Accountants say no to corruption, then corruption may be reduced to a minimum level because chartered accountants play vital roles in many economic areas like business "where they are business solution provider", the banking sector, public and other private sectors. Since chartered accountants are there in every field such as in corporate organizations as employees, board members, internal auditors, statutory auditors and tax advisers, promoting transparency, fairness, accuracy and integrity should be guiding principles. The role of eradicating corruption by chartered accountants can also be achieved through strict adherence to fundamental professional ethics, providing reliable information and preparing high quality financial reports. Chartered accountants are better positioned to fight corruption in Nigeria given the nature of the accountancy profession which involves recording, presenting, analyzing, interpreting and communicating financial information of both private and public entities to users of financial statements. In the interest of the accountancy profession, chartered accountants are expected to monitor financial inflows and outflows, report financial irregularities, advise management on financial operations of their organizations and where it is necessary under obligation of the law report financial impropriety to anti-graft authorities. Considering the important role of chartered accountants in any organization, this paper has examined the concept of corruption, types of corruption, causes of corruption, the consequence of corruption on national development, the role of chartered accountants in fighting corruption, and professional accountancy ethics that will enable chartered accountants to exhibit high level of integrity and transparency in both private and public sectors in Nigeria. As national duty, Professional accountants are expected to contribute their quota to national development

## Recommendations

It is recommended that:

- a. There should be purposeful leadership for e-governance to excel.
- a. There should be training programs put in place to train government employees on ICT.
- b. Sufficient funds should be made available to have a smooth implementation of ICT in Nigerian public service.
- c. ICT should be an integral part of the curriculum of education at all levels.
- d. Government should tackle corruption and display the political will necessary for winning the fight against corruption.
- e. Forensic Accounting should be introduced in the school curriculum

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**I ACKNOWLEDGE ALL AUTHORS, MEDIA HOUSES, ELECTRONIC PRINT, ONLINE SUBMISSION ETC WHOSE WORKS FORMS PART OF THIS RESEARCH WORKS. MAY GOD GIVE YOU MORE WISDOM TO CONTRIBUTE TO HUMAN CAPITAL AND INTELECTUAL DEVELOPMENT. GOD BLESS YOU ALL**