Research Paper

Effect of Digitalization on Transparency and Accountability of Selected Local Government Areas in Ogun State, Nigeria

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ABSTRACT

The problem of transparency and accountability has been in existence for many years in the local government which has grossly affected the Nigerian governmental policies and economy negatively. At the local government level as in other levels, government workers who hardly appear at work but are in the government payroll, there is high rate of embezzlement of fund due to inappropriate ease of technological access leading to corruption being on the increase in the local government service. Apart from this, there is misappropriation of funds and other financial deficiency, mismanagement of information for growth purpose, loss of money on the local government, reported cases of inadequacy of cash flow just to mention but a few. Therefore, the study examined the effect of digitalization on transparency and accountability in Ogun State local government.

The study adopted survey research design. The population for this study comprised of 869 workers in ICT and Account/finance department of the selected local government areas of Ogun State. The sample size of 274 Taro Yamani sampling formula and simple random sampling method was used in selecting the respondents for the study. The instrument for the study was validated and the reliability was 0.741 for the construct of integrity of information. The data for the study was analysed using multiple regression analysis.

The study showed that digitalization has significant effect on integrity of information in Ogun State local government with Adj R^2 = 0.931; F-Stat (4, 258) = 784.166" and p-value=0.000. p-value = 0.000 of the selected Ogun State local government.

The study concluded that digitalization significantly affects transparency and accountability in Ogun State local government. It is however recommended that Ogun state government through its agencies should provide adequate digitalization measures towards the various e-transaction process for all information in the system and that financial service providers should also continuously upgrade their facilities to meet the changing demands of the customers.

KEYWORDS: Accountability, Compatibility Digitalization, Integrity of Information, local Government, Security, Transparency

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I.   INTRODUCTION

Integrity is one of the most controversial concepts among virtue terms. It is also perhaps the most puzzling as there is no generally accepted definition for it (Ssenyondo, 2017). The concept of integrity has to do with perceived consistency of actions, values, methods, measures, principles, expectations and outcome. When used as a virtue term, "integrity" refers to a quality of a person's character. Some people see integrity as the quality of having a sense of honesty and truthfulness in regard to the motivations for one's actions (Sorensen & Pica, 2015). Persons of integrity do not just act consistently with their endorsements, they stand for something; they stand up for their best judgment within a community of people trying to discover what in life is worth doing (Wajcman, 2017). Some commentators stress the idea of integrity as personal honesty: acting according to one's beliefs and values at all times. Speaking about integrity can emphasize the "wholeness" or "intactness" of a moral stance or attitude. Some of the wholeness may also emphasize commitment and authenticity (Sciso, 2017).

In the context of accountability, integrity serves as a measure of willingness to adjust value system to maintain or improve its consistency when an expected result appears incongruent with observed outcome. Some regard integrity as a virtue in that they see accountability and moral responsibility as necessary tools for maintaining such consistency. Rigo and Grass (2019) offers a different way of defining integrity in terms of moral purpose. They describe integrity in terms of a person's dedication to the pursuit of a moral life and their

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intellectual responsibility in seeking to understand the demands of such life. They asserted that persons of integrity embrace a moral point of view that urges them to be conceptually clear, logically consistent, appraised of relevant empirical evidence, and careful about acknowledging as well as weighing relevant moral considerations. Persons of integrity impose these restrictions on themselves since they are concerned, not simply with taking any moral position, but with pursuing a commitment to do what is best (Power, 2019).

Some other authors (Pors, 2015; Petrakaki, et al., 2016 and Oyedele, 2015) have also explained integrity as an integration of self, as a maintenance of identity, as a standing for something, as a moral purpose and as a virtue. More so, others would say that integrity is a form of rendering local government service with honor. Still others would associate integrity with moral character. This is why Omodero and Okafor (2016) state that integrity requires three steps which includes; discerning what is right and what is wrong, acting on what one has discerned, even at personal cost and saying openly that one is acting on one's understanding of right from wrong

II.   LITERATURE REVIEW AND THEORETICAL REVIEW

2.1   Conceptual Review

Oloruntoba and Gbemigun, (2019) views transparency as openness in the day to day operation of the civil servants on the one hand and the institution referred to as public service on the other. Its imply translates to the fact that members of the public must be able to see and understand how decision concerning them are made and implemented. Vital aspects of the activities of the service must not be shrouded in secrecy especially those that are of public interest. According to Omodero and Okafor (2016) transparency means sharing information and performing in an open and honest manner. They emphasized the importance of free access to information as a key element in promoting transparency, and information sort for must be timely, relevant, accurate and complete.

Digitalization is the usage of technology with a purpose to create or rather make a new business model and to provide additional revenue and also to create opportunities (Abbasi & Weigand, 2017). Also it is the way in which businesses move to be doing business digitally taking into consideration the digital technologies into the daily life. The process of conducting local government transactions via the use of technology is a modern trend whereby it is one of the largest factors bringing a change in the prevailing business atmosphere (Abuka, 2019).

2.2   Theoretical Review

The study will be anchored on Diffusion Innovation Theory and theory of accountability. The justification for those theories was that the current trend of technology in this present day 21st century. In this case, diffusion innovation theory explains the process of communication and retrieving of information through the ICT channels with digitalization process while theory of accountability is seen as a process in which a person has a potentials obligation to explain his or her actions to another party who has the right to pass judgement on the action as well as to subject the person potentials consequences for his or her actions.

Diffusion of Innovation theory is a common model used in information systems research to explain user adoption of new technologies. Also, it explains diffusion as the process by which an innovation is communicated through certain channels over time among the members of the public. An innovation is an idea or entity that is perceived to be new (Rogers, 1995). According to DOI, the rate of diffusion is affected by an innovation's comparative advantage, complexity, compatibility and observability. Furthermore, the relationship between technological innovation expenses and banking operations and performance is conditional upon the magnitude network effect. If the network effect is too low, ICT expenditures are expected to reduce payroll expenses, increase market share, and increase revenue and profit. In terms of local government structure, it affects flow of transaction in the local government and operation efficiency.

Accountability theory focuses on the process of accountability. This theory proposes numerous mechanisms that improve accountability views, and as explained by Vance, Lowry, & Eggatt (2013), a useful way to understand accountability is to distinguish between its two most prevalent uses which are virtue and mechanism. As a virtue, accountability is seen as a quality in which a person displays willingness to accept responsibility, desirable trait in public officials, government agencies, or firms; in this use, accountability is a positive feature of an entity. As a mechanism, accountability is seen as a process in which a person has a potentials obligation to explain his or her actions to another party who has the right to pass judgement on the action as well as to subject the person potentials consequences for his or her actions.

2.3   Empirical Review

Ajibade, Fatoke, Ogundeyi, Ojo and Dennis (2020) conducted a study on financial reporting standard of Nigeria and United State of America taking cognizant of the implication for adoption and practice of international financial reporting in which digitalization was a major contribution to improving financial standard, accountability and access to the public, especially through the outside stock and obligation markets.

The study made use of a qualitative approach by reviewing a wide variety of discourses, evaluating literature reviews from journals, and other sources. Along these lines, the study recommends that administrative bodies should uphold IFRS standards profoundly.

Sylvester (2012) assessed the effect of digitalization on transparency and accountability in the public sector in Nigeria using field survey research. The variables adopted for the study were ease of use and speed of delivery to measure digitalization while integrity of information was used to proxy transparency and accountability. The study failed to consider compatibility and privacy and security as important variables for digitalization. This is the differences created by this study. The researcher opined that every government department ministry and agency should provide financial statement in every financial year that discloses budget and a report that shows the performance, various analysis and factors prohibiting performance. The study showed that ease of use and speed of delivery has significant effect on integrity of information in Nigeria. The study concluded that for accountability to be successful, in the management of public funds in Nigeria, there must be reduction of corruption, increase in public sector accounting and auditing standards, and also, restructuring of audit committee. Osho and Afolabi (2014) in their study reviewed the effects and effectiveness of digitalization on accountability and transparency in government sectors. The study was conducted a study on 36 states in Nigeria using descriptive statistics for the study variables. The variables used for the study to measure digitalization were ease of use, compatibility and speed of delivery while integrity of information was used to determine the level of transparency and accountability in government sectors. The study failed to adopt privacy and security in terms of digitalization. Chi square were used to analyze the data. Based on the findings, they recommended that independent and effective internal control will be needed to achieve accountability and transparency in the government sector. This study is as a result of lack of implementation of socio economic reforms and its effect on the economy. Based on the findings of this study, it was suggested that government should provide an audit committee that is independent of the ministry.

The study of Akabom-Ita, Aneifiok and Charles (2014) examined the effect of digitalization on accountability in financial institutions in Nigeria. They viewed accounting as an important factor towards the influence of financial convention on revenue utilization in local government areas. Variables such as ease of use, compatibility, speed of delivery, privacy and security and integrity of information were used to determine digitalization and accountability in local government. This corresponds with the variables adopted for this study. As a result of their findings, they concluded that ease of use, compatibility, speed of delivery, privacy and security have significant effect on integrity of information in financial institutions in Nigeria. One of the recommendations was that the relevant authorities should ensure that the staffs are discipline while handling financial and economic matter.

A survey research study in Nigeria by Enofe, Aigboduwa, Audu and Idemudia (2015) examined the effect of integrity on transparency and accountability, and the local government, and it was revealed that the executive arm of local government do not exhibit high level of transparency and accountability. It was concluded that transparency and accountability of local government executives and the integrity of local government legislators and officials are interwoven.

Olatunji (2015) examined several government policies inhibiting accountability in the public office using least square regression analysis method. His study identifies a nation's development and growth is dependent on public officer level of accountability. Similar study by Bouvard, Pierre and Adolfo (2015), further established the connection between development and transparency, which enhance the stability of financial position and resources. In addition, a qualitative research on enhancing public accountability and performance in Nigeria by Adejuwon (2014) concluded that until good governance is in place couple with public accountability, effective public sector performance cannot be realized.

The research study of Acho and Abuh (2016) on corruption and accountability in the Nigerian public sector, reported that allocations of resources in the public service are not adequately utilized. Therefore, it was recommended that the offenders should be sanctioned and the government should provide strict policies on the financial report. Oyidi (2013) research study on budgetary control geared towards effective containment of corruption in the local government in Nigeria identified some problems militating against an effective control, and it was recommended that control measures should be adopted in the public service to avoid deviation from budget priorities during the course of duties.

The study of Igboyi, Nweze, Enekwe and Nze (2016) on the effect of probity and accountability in Nigeria, revealed that there is no significant relationship between probity (integrity related issues) and government effort to recover embezzled fund. Therefore, the study recommended that country should check on the level of corruption and improve integrity. In addition, Ibietan (2013) study on the effect of corruption and public accountability in the Nigerian public sector, recommends that those found guilty of the corrupt practices should be sanctioned and public service audit committee should be made more efficient.

Omodero and Okafor (2016) examined the effect of digitalization on efficiency and accountability of public sector revenue and expenditure in Nigeria. They believed in their studies that the level of accountability

is very poor in Nigeria as a result of absence of comprehensive, relevant, quality and reliable pubic financial report. Ease of use, compatibility was used to measure digitalization while the study fails to consider speed of delivery and privacy and security. The study showed that (ease of use, compatibility have no significant effect on efficiency and accountability of revenue and expenditure in government sectors. It was recommended that reduction in the level of corruption is influence by successful accountability leading to management of public fund, and improved public sector accounting and accounting standards. In addition, public account committee should be restructured and the value of money should be applied in the conduct of government business.

According to Abdul-Kahar, Ebi, Bin and Nasser (2019) study on government financial reporting and public accountability, there is a weak score for levels of managerial accountability which depicts reduction in accountability in the managerial function. The study recommended that financial report should be prepared by following the standards which are reasonable and reliable for disclose reported financial information.

In the study of Oloruntoba and Gbemigun (2019) in Ose Local Government Area Secretariat, in Ondo State, investigation was geared towards the relationship between the transparency among public office holders and the performance of the Nigerian public service. It was concluded that appraising the transparency of public officials positively impacted on the performance of public sector in Nigeria. The study concluded that inefficiency of the Nigerian capital markets, financial instability and non-sustainability of economic growth and development are consequences of improper accountability and lack of transparency among public office holders and statutory officials of the government. It was also identified that the antidote of will be to make public officers answerable to any misappropriation or mismanagement of funds traceable to them.

III. METHODOLOGY

A survey research design was employed in this research using questionnaire. The target population for this study were the ICT and Finance/account department of the selected local government areas of Ogun State. The total population of respondents in this category was 869 (Local Government Register Record, 2019). (Ijebu-Ode (225), Ikenne (212), Abeokuta South (227) and Ado-Odo Ota (205). The sample size was 274 based on Taro Yamane formulae. Simple random sampling method was adopted for the study. Reliability of an instrument is the internal consistency of an instrument in measuring what it is intended to measure. The reliability of this instrument was tested using Cronbach's alpha coefficient. In the Alpha coefficient, a score of 0.7 or greater means the instrument of measurement is reliable.

Primary data was used for this study using questionnaire. The sections of the questionnaire were based on five (5) point likert scale. The likert scale were used to measure the variables in the study (Transparency, Accountability and Digitalization in Ogun State local government).

Descriptive statistics was used to provide a summary characteristic of the variables in terms of frequency distribution, mean and standard deviation. The inferential statistical techniques such as multiple regression was used to answered the research hypotheses, to determine the cause and effect of the independent variables on the dependent variable. All these analyses were performed using Statistical Package for Social Sciences (SPSS) and statistical significance was adopted 5% level of significance.

Model Specification

$Y = f(X)$

Y = Transparency and Accountability

X = Digitalization

Functional Relationship

$II = f(EU, CM, SD, PS)$ …………………………………..…………………….(Model 1)

IV. ANALYSIS AND DISCUSSION OF FINDING

The table shows the presentation of the statistics gathered from the questionnaire and interpretation of the questionnaire that were administered by the researcher.

4.1 Descriptive Statistics

Table 4.1.1 Responses to Questionnaire

Selected Local Government Areas in Ogun State	Questionnaire Distributed	Questionnaire Retrieved	% Response
Ijebu-Ode	69	65	94.2
Ikenne	68	60	88.2
Abeokuta South	69	67	97.1
Ado-Odo Ota	68	66	97.1
TOTAL	**274**	**258**	**94.2**

Source: Researcher's Computation, 2021

Table 4.1.1 above shows the copies of questionnaire administered and retrieved from the respondents who works in ICT and Account/finance department of the selected local government areas of Ogun State based

on their knowledge on digitalization. Based on the Taro Yamane sampling technique and the need to use a substantial number of respondents in this study, the sample size was two hundred and seventy-four (274). The copies of questionnaire were therefore distributed to these respondents and most of them were retrieved. Out of the two hundred and seventy-four (274) questionnaire distributed, two hundred and fifty-eight (258) were retrieved which represents about 94.2% of the questionnaire that were administered. The high retrieval rate was achieved because the researcher and the research assistant personally distributed and followed up with the respondents because of the nature and importance of the study.

Furthermore, it should be noted that apart from Ijebu-Ode and Abeokuta South where sixty-nine (69) copies of the questionnaire were administered, there was an equal number of questionnaire administered in Ikenne and in Ado-Odo Ota Local government. That is, sixty-eight (68) copies of the questionnaire were administered each in Ikenne and in Ado-Odo Ota Local government. It was discovered that, 65 units which represents 94.2% were retrieved from Ijebu-Osde LGA, 60 units which represents 88.2% were retrieved from Ikenne LGA, 67 units which represents 97.1% were retrieved from Abeokuta South, 66 units which represents 97.1% were retrieved from Ado-Odo Ota.

Table 4.1.2: Socio-demographic Characteristics of Respondents (n=258)

Attributes	Frequency	Percentage (%)	Mean	Standard Deviation
Sex				
Male	107	41.5	2.29	0.872
Female	151	58.5		
Age (Years)				
< 20 years	39	15.1	2.67	0.910
20-30	107	41.5		
31-40	66	25.6		
41-50	38	14.7		
51 and above	8	3.1		
Educational Status				
OND/NCE	39	15.1	2.62	0.913
HND/BSc	91	35.3		
MSc/ MBA	65	25.2		
PhD	0	0.0		
Others	63	24.4		
Work Experience				
Less than 5 years	77	29.8	2.66	0.877
5-10 years	86	33.3		
11 and above years	95	36.8		

Source: Researcher's Computation, 2021

Table 4.1.2 displays the socio-demographic characteristics of the respondents who are workers in ICT and Account/finance department of the selected local government areas of Ogun State. It first considered the sex attributes of the respondents and the results shows that 58.5% of them were female while the male respondents were 41.5%, though the female were slightly more that the male. The result from the selected local government areas of Ogun State is not female gender biased since the figures are very close and as such sex has no effect on the result of the study. In respect to the age of the respondents, 15.1% of the respondents were discovered to fall below the age of 20 years, 41.5% of the respondents were within 21 to 30 years of age, 25.6% of the respondents were within the ages of 31 to 40 years, 14.7% of the respondents were within 41 to 50 years of age and 3.1% of the respondents were within the ages of 51 years and above. From all indications, most of the respondents were within the ages of 21 to 30 years because their figure was 41.5% which indicates that Ogun State local government is largely dominated by workers that are still within the active ages of their lives. These active ages therefore has enormous effect on the result of the study. Concerning the educational status of the respondents, 15.1% of the respondents had OND/NCE, 35.3% of the respondents had HND/BSc, 25.2% of the respondents were those that have MSc/MBA and 24.4% of the respondents had other qualifications other than those listed above. The fact that no one with SSCE was given questionnaire shows that the right people were used in the study and also, the fact that 35.3% of the respondents have at least Higher National Diploma shows that the respondents are well-vast in what is being studied which is helpful to ensure that unbiased results were obtained which will automatically be helpful to the study in terms of getting the right information that will not be misleading for decision making, this thus makes the result of the study genuine.

From the work experience statistics, it was discovered that 29.8% were people with less than five years work experience, 33.3% of the respondents have experience from 5 to 10 years and 36.8% of the respondents had over 11 years of working experience. This shows that a high percentage of the respondents had above 11 years of working experience. From the descriptive statistics, the mean of sex was 2.29 and the standard deviation is high at 0.872. Since mean is a measure of central tendency, it shows that the sample tends towards

the selected local government in Ogun State and the standard deviation value is high which buttress that there is a good representation of the sample mean for the study. Further, it shows that most of the respondents are from 21 to 30 years because mean is 2.47 with a standard deviation of 0.910. The statistics of educational level variable indicated that the mean value is 2.62 with the standard deviation of 0.913 confirming the assertion that the respondents are highly educated with most of them having HND/BSc. From the descriptive statistics, the mean value for work experience from the study was 2.66 and the standard deviation was 0.877 which conforms to the fact that the respondents have robust years of working experience in the selected local government area of Ogun State.

Attributes of the Measurements of Transparency and Accountability (Dependent Variable) Table 4.1.3: Integrity of Information

Statements	Percentage of respondents score (n=258)					Group Mean	Group Std. dev.
	1	2	3	4	5		
Integrity of information enhance better delivery of the objectives when it relates to issues of decisions and actions in the local government	9 (3.5%)	24 (9.3%)	17 (6.6%)	98 (38.0%)	110 (42.6%)		
Integrity of information are identified as a measure of transparency and accountability for organizations enabling a fair account of information and for actions and inactions	19 (7.4%)	30 (11.6%)	22 (8.5%)	101 (39.1%)	86 (33.3%)	4.38	0.153
There is a criteria (like being involved in criminal case before) for ascertainment of integrity of information in local governments in Nigeria that are most critical to the growth of the organization	18 (7.0%)	12 4.7%)	18 (7.0%)	77 (29.8%)	133 (51.6%)		
The Ogun State local government areas have put in place integrity of information for the growth of the government and quality of life for the masses	3 (1.2%)	21 (8.1%)	30 (11.6%)	56 (21.7)	148 (57.4%)		

Scale: Strongly Agree =5, Agree =4, Disagree=3, Strongly Disagree=2 and Undecided = 1
Source: Researcher's Computation, 2021

Table 4.1.3 shows the attributes of the four questions that were used to define integrity of information variable. The first statement is, 'Integrity of information enhance better delivery of the objectives when it relates to issues of accountability and transparency in the local government', 42.6% of the respondents strongly agreed on the view, 38.0% of the respondents agreed, 6.6% of the respondents strongly disagreed, 9.3% of them disagreed and 3.5% of the respondents were indecisive that integrity of information enhance better delivery of the objectives when it relates to issues of decisions and actions in the local government. Most of the respondents were affirmative to the statement that integrity of information enhances better delivery of the objectives when it relates to issues of decisions and actions in the local government which is a reliable information as used in the study. Further, 33.3% of the respondents strongly agreed that the views of the respondents show that integrity of information is a measure of transparency and accountability for organizations enabling a fair account of information and for actions and inactions, 39.1% of the respondents agreed, 8.5% strongly disagreed, 11.6% of them disagreed and 7.4% of the respondents were those who were indecisive on the fact that integrity of information is a measure of transparency and accountability for organizations enabling a fair account of information and for actions and inactions.

In determining if there is a criterion (like being involved in criminal case before) for ascertainment of integrity of information in local governments in Nigeria that are most critical to the growth of the organization, 51.6% of the respondents strongly agreed, 29.8% agreed, 7.0% strongly disagreed, 4.7% disagreed and 7.0% of the respondents were indecisive. Concerning the statement about if Ogun State local government areas have put in place integrity of information for the growth of the government and quality of life for the masses, 57.4% of the respondents strongly agreed, 21.7% agreed, 11.6% strongly disagreed, 8.1% of them disagreed and 1.2% of the respondents were indecisive about the view. The mean and standard deviation of the variable were 4.38 and 0.153 respectively which confirms the results from this study. Hence, integrity of information has been considered as a paramount evidence of transparency and accountability in Ogun State Local Government. It has also been considered to be a paramount tool in emphasizing commitment and authenticity so as to curb poor accountability in local government areas in Nigeria.

4.2   Descriptive Statistic
4.2.1 Test of Hypothesis
Research Objective: To examine the effect of digitalization on integrity of information in Ogun State local government.

Research Question: What is the effect of digitalization on integrity of information in Ogun State local government?

Research Hypothesis: Digitalization has no significant effect on integrity of information in Ogun State local government.

Table 4.2.1 Multiple Regression Analysis for Model

Variable	Co-efficient	Standard Error	t-Stat	Probability
(Constant)	2.586	0.232	9.655	0.000
EU	0.365	0.062	6.580	0.000
CM	0.667	0.035	15.676	0.000
SD	0.145	0.048	1.548	0.004
PS	0.058	0.036	23.654	0.000
R^2	0.932			
Adjusted R^2	0.931			
S.E of Regression	1.741			
F-Statistics	784.166			
Prob (F-statistics)	0.000			
Observation	258			

Source: Researcher's Computation, 2021
Dependent Variable: Integrity of Information (II)
Level of Significance: 5%
Model

$$II = \beta_0 + \beta_1 EU_i + \beta_2 CM_i + \beta_3 SD_i + \beta_4 PS_i + \mu$$
$$II = 2.586 + 0.365 EU_i + 0.667 CM_i - 0.145 SD + 0.058 PS$$

Where;
EU = Ease of Use
CM = Compatibility
SD = Speed of Delivery
PS = Privacy and Security

Interpretation

Table 4.2.1 above depicts the multiple regression results for model 1 which is used to test the first hypothesis of the study. The results revealed that digitalization had a positive effect on integrity of information in Ogun State local government. This is indicated of the positive signs of the four explanatory variables of ease of use, compatibility, speed of delivery, privacy and security which were; $\beta_1 = 0.365$, $\beta_2 = 0.667$, $\beta_4 = 0.145$ and $\beta_4 = 0.058$. This equally means that the coefficients (ease of use, compatibility, speed of delivery, privacy and security) conformed with a *priori* expectations of positive relationship between the variables of digitalization and integrity of information.

Therefore, the result implied that a change ease of use led to a positive increase of 0.365 in integrity of information, for a change in compatibility, there was a corresponding increase of 0.667 in integrity of information, a change in speed of delivery led to an increase of 0.145 in integrity of information and a change in privacy and security led to a corresponding increase of 0.058 rise integrity of information in Ogun State local government. At level of significance of 0.05, the t-statistics for ease of use is 6.580 while the p-value is 0.000, that of compatibility is 15.676 while the p-value is 0.000, the t-statistics for speed of delivery is 1.548 and the p-value is 0.004 and the t-statistics for privacy and security is 23.654 and the p-value is 0.000. All of these showed that each of the explanatory variables has significant effect on integrity of information. On the general level, the results show that digitalization has a strong hold on integrity of information in Ogun State local government areas.

Also, considering at the individual probability of t-statistic, it shows that all the variables were significant in the model at 5% level. This is because the probability value of the t-statistics of ease of use, compatibility, speed of delivery, privacy and security were 0.000, 0.000, 0.004, 0.000 and 0.000 respectively. Furthermore, the R-squared shows that about 93.1% variations in integrity of information was attributable to by ease of use, compatibility, speed of delivery, privacy and security while the remaining 6.9% variations were caused by other factors not included in this model. Hence, the coefficient of determination shows that the main model has a good explanatory power of the model. The Adjusted R^2 is 0.931 and it implies that the model is a measure of good fit.

Decision

At a level of significance 0.05, the F-statistics is 784.166 while the p-value of the F-statistics is 0.000 which is less than the adopted level of significance. Therefore, the study rejected the null hypothesis which means that digitalization has significant effect on integrity of information in Ogun State local government areas.

By implication, there are some studies that lent credence to the findings. For instance, Ogundajo, Oyedokun, and Ajibade (2019) and Agbodike, Igbokwe-Ibeto and Nkah (2020) examined accountability and transparency in the Nigerian public service: A study of selected local government in Ogun State in Nigeria and local government administration and the challenges of sustainable development in Nigeria. In the study, integrity of information and openness of record were employed as measures for accountability and transparency in the local government. Descriptive research design was adopted and data were collected from primary source through questionnaire. The study also used multiple regression and discovered that that digitalization was positively correlated with accountability and transparency in Ogun State local government areas and their studies concluded that digitalization is a determinant to adequate accountability and transparency in all forms of business and public operations. These studies correspond with this study because all the explanatory variables had positive relationship with integrity of information.

V.   DISCUSSION OF FINDINGS

The first hypothesis tested revealed that digitalization measured by ease of use, compatibility, speed of delivery, privacy and security had a positive effect on integrity of information in Ogun State local government. This is indicated of the positive signs of the four explanatory variables which is the coefficient of digitalization which conform with a *priori* expectations of positive relationship between all the sub-variables of digitalization and integrity of information. The result implied that a change ease of use led to a positive increase in integrity of information, for a change in compatibility, there was a corresponding increase in integrity of information, a change in speed of delivery led to an increase in integrity of information and a change in privacy and security led to a corresponding increase in integrity of information in Ogun State local government. All of these showed that each of the explanatory variables has significant effect on integrity of information. On the general level, the results show that digitalization has a strong hold on integrity of information in Ogun State local government areas.

It was also discovered that there were some studies that lent credence to the current findings. For instance, Akinwunmi and Akinola (2019) investigated financial control and accountability in the public sector in Nigeria. The research work examined the usefulness of financial control and accountability in the public sector institutions in Nigeria. The objectives of the study were to investigate if the control of public funds is appropriate and to find out whether necessary accounts are kept and to examine the proper administration of government funds. Just as in this study, it adopted a descriptive research design and stratified random sampling method was applied and data were collected from primary source through questionnaire. The study also used regression and discovered that that financial controls and accountability exist in the public sector. The researcher also found that a positive relationship exists between revenue generated by federal government and expenditures incurred. This study was however not perfectively in line with the study because in the current study, ease of use, compatibility, security and privacy were some of the variables used to proxy digitalization which were not considered in their study.

VI.   CONCLUSION AND RECOMMENDATION

This study examined the effect of digitalization on transparency and accountability in Ogun State local government. From the study, it is discovered that customers prefer digital services of all transaction and information across all institutions. The study brought to the fore burner the awareness that the local government system has less digitalization process and that their satisfaction is on the high towards the use of digitalization for all forms of transactions. As such, this study examined the advantages of digitalization in the local government settings and how this would incorporate speedy nature of their services and systems. Respondents also confirmed that some of these services are safe and convenient. Numerical description of all variables under study was captured to depict the movement of values and determine the fluctuations of each of the independent variables with the dependent variables.

Sequel to the finding of this study, the following recommendations were specifically made;

Ogun state government through its agencies should provide adequate digitalization measures towards the various e-transaction process for all information in the system. This will aid in reducing the rate of fraud and forgery of records and encourage investors which in turn will increase cash inflow cum use of available fund for granting of credit facilities within the local government.

VII.   IMPLICATION OF THE FINDINGS

The findings of this study have implications for the diverse users of accounting information such as the law enforcement agency, local government areas of the country, policy makers, professionals, scholars and the general public. These implications are outlined as follows:

Regulatory Body of the Local Government

The study shows that digitalization which includes ease of use, compatibility, speed of delivery, privacy and security have positive influence on integrity of information. This implies that the level of integrity of information, openness of record, service quality and customer satisfaction to the regulations of Ogun State local government areas have been well embarked upon by information through technologies and other digital means. As such, more emphasis by all levels of governmental bodies are so as to improve the level of services that are rendered to the customers.

Local Government Management

It was discovered that digitalization which includes ease of use, compatibility, speed of delivery, privacy and security have positive influence on integrity of information. This implies that the level of local government management in relation to enhancing openness of record of the local government areas in Nigeria is ineffective hence, it should be improved upon by constant rate of maintenance and an up to date record and information should be enhanced to avoid all forms of fraudulent activities.

Investor

Discovery was also made on the fact that digitalization which includes ease of use, compatibility, speed of delivery, privacy and security have positive significance on integrity of information. This implies that the regulations of the local government areas in Nigeria have not been well complied to by the local government bodies therefore more emphasis should be made by the federal government to incorporate digitalization into the body framework of all and entire local government in the country so as to improve the its working system and to create a comparative advantage for the institution across the nation.

Accounting Practice

Also, the study shows that digitalization which includes ease of use, compatibility, speed of delivery, privacy and security have significant effect on customer's satisfaction and as such the digitalization has been effective in yielding and improving the taste and preference of customers towards craving for the local government services in Nigeria.

The overall implication of the study to researchers in literature is that more awareness and exposure has been enhanced by the current study in respect to accountability and transparency of Ogun State local government areas in Nigeria as regards exposure to digitalization process and other means of technology with ICT incorporations to improve service quality, improve on local government businesses and transaction, prevent corruption and increase customer satisfaction. This is therefore expected to provide a substantial background to them in their further studies especially the ones that are related to digitalization, accountability and transparency.

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