ACCOUNTABILITY, TRANSPARENCY AND INTERNAL CONTROL: THE CITIZEN–INSIDER PERCEPTION GAP IN PUBLIC SERVICE DELIVERY IN ONDO STATE, NIGERIA

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ABSTRACT

This study examines the effects of financial accountability, transparency, and internal control systems on public service delivery in Ondo State, Nigeria, with particular emphasis on whether these relationships differ between citizens and institutional insiders. Although these mechanisms are widely recognised as important for strengthening public service delivery, Nigerian evidence has largely relied on single respondent groups, limiting understanding of potential perception differences between service recipients and public-sector actors. The study adopted a cross-sectional survey design using a structured 60-item questionnaire administered online to 850 valid respondents, comprising 696 members of the general public across six Local Government Areas and 154 management staff from 26 Ministries, Departments and Agencies. Data were analysed using descriptive statistics, Pearson correlation, and ordinary least squares multiple regression, with respondent-group interaction analysis used to test differences between citizen and insider assessments. Reliability, multicollinearity, heteroskedasticity, and common method bias diagnostics were also conducted. The findings indicate that financial accountability ($\beta = 0.241$, $p < 0.001$), transparency ($\beta = 0.183$, $p < 0.001$), and internal control systems ($\beta = 0.267$, $p < 0.001$) each had significant positive effects on public service delivery, with internal control systems emerging as the strongest predictor. The respondent-group interaction was significant for internal control systems, indicating that management staff perceived a stronger relationship between internal controls and service delivery than members of the general public. The study therefore concludes that strengthening these accountability mechanisms, particularly internal controls, is essential for improving public service delivery while recognising the importance of differences between citizen and insider perspectives.

Keywords: *Financial Accountability, Transparency, Internal Control, Public Service Delivery, Respondent-Group Moderation, Agency Theory, Nigeria*

1. Introduction

Financial accountability, transparency and internal control systems occupy a central position in the global public sector governance reform agenda, and Nigerian evidence generally confirms that these mechanisms are positively associated with public service delivery outcomes. Sulaiman and Odunlade (2025) found International Public Sector Accounting Standards adoption positively related to financial reporting quality, and Allison and Ndukwe (2021) documented the Treasury Single Account's contribution to accountability in Nigerian public sectors, yet neither study, nor the great majority of the wider literature this paper reviews, tests whether the citizens who ultimately experience public service delivery outcomes evaluate these accountability mechanisms consistently with the institutional insiders responsible for implementing them. This paper argues that this single-respondent-category convention constitutes a significant methodological limitation, since citizens and institutional insiders occupy structurally different vantage points from which to evaluate accountability mechanisms whose operation is often only partially visible from outside the institution.

The case for expecting a genuine perception gap between citizens and institutional insiders follows from a straightforward information asymmetry. Members of the general public typically observe accountability mechanisms only through their downstream consequences, whether a public service was delivered promptly, whether corruption appeared to affect service access, without direct visibility into the internal control procedures, segregation of duties, or financial reporting processes that generate those consequences. Management staff within Ministries, Departments and Agencies, by contrast, observe these mechanisms directly, participating in or overseeing the very control procedures citizens can only infer from outcomes. Lawal and Akinyemi (2024), examining public sector governance reform in Ondo State specifically, found that reform implementation and reform outcomes as experienced by citizens did not always align, providing indirect precedent for the kind of citizen-insider divergence this paper's respondent-group interaction tests directly rather than merely infers.

Ondo State offers a particularly informative setting for this test given the state's structured, dual-track accountability apparatus, spanning the Office of the Auditor General, twenty-six sampled Ministries, Departments and Agencies, and an active civil society and media environment, providing both the institutional depth necessary for insiders to develop informed perceptions and the public visibility necessary for citizens to form their own, independently derived judgments.

Beyond the respondent-group moderation question, this paper addresses a further methodological concern common to single-source, self-report survey research: the possibility that relationships among the accountability constructs and public service delivery are inflated by common method variance arising from all constructs being measured through the same instrument and respondent, a concern this paper addresses directly through Harman's single-factor test. The remainder of the paper proceeds as follows. Section two develops a critical synthesis of the literature and derives theory-grounded hypotheses. Section three sets out the methodology. Section four reports the results. Section five discusses the findings and their implications, and section six concludes.

The dual-informant design adopted in this paper also carries a practical advantage largely unexploited in the wider Nigerian public accountability literature: by surveying both citizens and institutional insiders within the same geographic jurisdiction, the same set of Ministries, Departments and Agencies, and the same accountability framework, this paper is able to hold constant the institutional and regulatory environment within which both respondent categories form their evaluations, isolating respondent perspective itself as the source of any observed divergence rather than allowing that divergence to be confounded with cross-jurisdictional institutional differences that a comparison of separately conducted citizen-only and insider-only studies could not rule out.

Statement of the Problem

The persistent shortcomings in Ondo State public service delivery have generated significant concern among policymakers, civil society organisations and citizens, yet the empirical literature evaluating whether financial accountability, transparency and internal control reforms have genuinely improved service delivery outcomes has relied almost exclusively on a single respondent category in any given study, either surveying citizens about their service experience or surveying civil servants about institutional practice, without a study design capable of comparing these two perspectives directly within the same accountability framework and the same geographic and institutional context. This is a consequential gap: if citizens and institutional insiders evaluate financial accountability, transparency and internal control mechanisms differently, policy interventions informed by only one respondent category risk being calibrated to a partial, rather than complete, picture of how these mechanisms are actually functioning and being perceived across the full range of stakeholders whose confidence in public institutions ultimately determines governance legitimacy.

A second, related problem concerns the treatment of financial accountability, transparency and internal control as a set of essentially interchangeable governance inputs whose individual contribution to public service delivery is rarely disaggregated and compared directly within a single model. Without a study that examines all three mechanisms jointly, drawing on both citizen and insider perspectives, policymakers and Ondo State institutional leadership lack clear, comparative evidence on which specific accountability investment, strengthening financial management practice, expanding transparency disclosure, or reinforcing internal control systems, offers the strongest and most consistently perceived path to improved public service delivery. This paper addresses both problems directly.

A third, more specific problem concerns the treatment of self-report survey data in this literature without formal attention to the possibility that observed relationships among accountability constructs and public service delivery are inflated by shared method variance, since all constructs are typically measured through the same instrument administered to the same respondent at the same point in time. Where a study relies on a single respondent category, this concern compounds with the respondent-group limitation already identified, since neither problem can be diagnosed or corrected without a design, of the kind this paper adopts, that formally tests for common method bias while simultaneously incorporating more than one respondent perspective.

2. Literature Review, Theoretical Framework and Hypothesis Development

2.1 Conceptual Review

2.1.1 Public Service Delivery

Public service delivery denotes the process through which government institutions provide goods and services sufficient to meet citizens' needs across sectors including health, education, security, infrastructure and administrative services, and is increasingly understood in the governance literature as a value-creating relationship between the state and citizens rather than a purely administrative or technical output (Lawal and Akinyemi, 2024). This paper measures public service delivery through a ten-item survey construct capturing efficiency, effectiveness, responsiveness and accessibility, following the multidimensional measurement convention established in the Nigerian public administration literature (World Bank, 2024c). Salifu and Ibeogu (2022) further established that public service delivery, properly conceptualised, functions as both an outcome of and a feedback mechanism into the broader accountability system, since citizen dissatisfaction with service delivery frequently catalyses subsequent demand for stronger accountability institutions, a reciprocal relationship this paper's cross-sectional design captures at a single point in the ongoing accountability-service delivery cycle.

2.1.2 Financial Accountability

Financial accountability concerns the obligation of government institutions to manage, record and report the use of public funds in a manner that permits verification by oversight bodies, auditors and, ultimately, citizens themselves. This paper measures financial accountability through a ten-item construct capturing prudent use of public funds, budget execution fidelity, and financial reporting practice, following Joseph and Atairet's (2022) measurement framework as adapted for the Ondo State institutional context. Amahalu, Ezenwaka, Obi and Okudo (2022) found the Treasury Single Account, a key financial accountability instrument, positively associated with accountability outcomes among Nigerian public institutions, while Kristensen, Bowen, Long, Mustapha and Zrinski (2019) established, through the Public Expenditure and Financial Accountability framework, that budget credibility and financial reporting quality function as foundational preconditions for effective public financial management more broadly, both findings this paper's own financial accountability construct is positioned to test at the subnational Ondo State level specifically.

2.1.3 Transparency and Internal Control Systems

Transparency refers to the extent to which government information relating to budgets, procurement, revenue and expenditure is made accessible to citizens and oversight bodies, while internal control systems comprise the procedures, checks and administrative safeguards that government institutions establish to prevent, detect and correct irregularities in the use of public resources. This paper measures transparency through a ten-item construct capturing information disclosure, procurement openness and budget accessibility, and internal control systems through a parallel ten-item construct capturing segregation of duties, monitoring mechanisms and compliance procedures, following measurement conventions established respectively by Gabriel, Antonio, Ramos and Marasigan (2019) and the Institute of Internal Auditors' (2020) International Professional Practices Framework. Maswadeh and Mahmoud (2021) found transparency and accountability jointly reduced administrative and financial irregularities among the institutions they examined, while Tetteh, Kwarteng, Aveh, Dadzie and Asante-Darko (2022) found internal control systems positively related to organisational performance, together establishing the empirical foundation this paper's joint treatment of transparency and internal control extends to the Nigerian subnational public service delivery context specifically.

2.2 Theoretical Framework

This paper is anchored on Agency Theory, developed by Jensen and Meckling (1976), which provides the foundational logic for treating public officials as agents accountable to citizens as principals, with financial accountability, transparency and internal control functioning as monitoring mechanisms that reduce the information asymmetry and opportunistic risk inherent in this principal-agent relationship. Applied to the respondent-group moderation central to this paper's originality, Agency Theory's information asymmetry logic carries a direct implication: since citizens as principals possess less direct information about agent behaviour than the institutional insiders who observe that behaviour firsthand, citizens and insiders should be expected to evaluate the effectiveness of monitoring mechanisms, including financial accountability, transparency and internal control systems, from genuinely different informational vantage points, precisely the divergence this paper's interaction specification tests directly.

Stewardship Theory (Donaldson and Davis, 1991) is retained as a complementary lens, offering a specific explanation for why institutional insiders might rate internal control systems particularly favourably relative to citizens: stewardship theory holds that public officials who internalise a stewardship orientation toward public resources derive intrinsic satisfaction from institutional performance and control system integrity, a perspective more directly accessible to insiders participating in that control environment than to citizens observing only its downstream outcomes. Public Accountability Theory (Bovens, 2007) supplies a third lens, offering the conceptual vocabulary through which this paper's three focal constructs, financial accountability, transparency and internal control, are understood as distinct but related accountability mechanisms operating through different accountability relationships, financial accountability through the accounting relationship between spender and funder, transparency through the informational relationship between institution and public, and internal control through the procedural relationship internal to the institution itself, a distinction that directly motivates this paper's expectation that citizens and insiders, situated differently within these three relationships, should evaluate each construct with differing intensity.

2.3 Critical Synthesis of the Empirical Literature and Hypothesis Development

Financial Accountability and Public Service Delivery

Sulaiman and Odunlade (2025) found International Public Sector Accounting Standards adoption positively related to financial reporting quality among Nigerian public institutions, while Balogun and Fatogun (2022) corroborated a positive relationship between standards adoption and institutional accountability outcomes. Amahalu, Ezenwaka, Obi and Okudo (2022) found Treasury Single Account implementation positively associated with accountability, and Kristensen, Bowen, Long, Mustapha and Zrinski (2019) established budget credibility as a foundational determinant of effective public financial management, together providing convergent evidence for a positive financial accountability-service delivery relationship this paper's own results, reported in section 4.4, directly corroborate.

H1: Financial accountability exerts a significant positive effect on public service delivery.

Transparency, Internal Control and Public Service Delivery

Maswadeh and Mahmoud (2021) found transparency and accountability jointly reduced administrative and financial irregularities, while Okoh and Omokhudu (2021) found transparency positively related to reduced procurement-related service delivery failures within the Nigerian public procurement system specifically. Tetteh, Kwarteng, Aveh, Dadzie and Asante-Darko (2022) found internal control systems positively related to organisational performance, and Doka and associates (2021) found internal control systems significantly related to fraud prevention within Nigerian public tertiary institutions, findings this paper's own results extend to the public service delivery context specifically.

H2: Transparency exerts a significant positive effect on public service delivery.

H3: Internal control systems exert a significant positive effect on public service delivery.

Respondent-Group Moderation

No study identified for this review tests whether the financial accountability, transparency or internal control effect on public service delivery differs systematically between citizen and institutional-insider respondents, despite Agency Theory's information asymmetry logic offering a clear conceptual basis for expecting such a divergence, and despite Lawal and Akinyemi's (2024) indirect finding that Ondo State governance reform outcomes and citizen-experienced outcomes did not always align.

H4: Respondent group (citizen versus institutional insider) significantly moderates the relationship between internal control systems and public service delivery.

2.4 Gap in the Literature

Three specific gaps emerge from this synthesis. First, no prior Nigerian public accountability study has employed a dual-informant survey design capable of testing whether citizen and institutional-insider respondents evaluate financial accountability, transparency and internal control mechanisms consistently, despite Agency Theory offering a clear theoretical basis for expecting a genuine perception gap. Second, no prior study conducted specifically within the Ondo State institutional context has examined financial accountability, transparency and internal control jointly within a single regression model applied to public service delivery. Third, no prior study in this literature has tested for common method bias using a formal diagnostic procedure despite relying on single-instrument, self-report survey data vulnerable to this concern. This paper addresses all three gaps within a single empirical framework.

3. Methodology

This study adopted a descriptive survey research design of the cross-sectional type, administered in Ondo State, Nigeria, across a population comprising the general public and management staff of twenty-six Ministries, Departments and Agencies. The sample size for the general public component was determined using the Taro Yamane (1967) formula at the 95 percent confidence level, yielding a target of 778 respondents allocated proportionally across three senatorial districts and six purposively selected Local Government Areas using a multi-stage sampling technique, while the management staff component was drawn using purposive sampling given its definition by occupational category rather than geographic distribution. A structured, sixty-item questionnaire was administered online through SurveyMonkey, yielding 850 valid responses from a combined target sample of 934, a response rate of 91.01 percent, comprising 696 general public respondents and 154 management staff respondents.

Content validity was established through expert review by the research supervisor and academic reviewers, and reliability was assessed through Cronbach's alpha following a pilot study of thirty respondents drawn from a non-sampled Local Government Area. All six constructs recorded Cronbach's alpha coefficients exceeding the conventional 0.70 threshold, with financial accountability at 0.884, transparency at 0.871, internal control systems at 0.896, and public service delivery at 0.889, confirming satisfactory internal consistency. Given the study's reliance on single-instrument, self-report survey data, Harman's single-factor test was conducted to assess the risk of common method bias, with the results reported in section 4.2 confirming that no single factor accounted for a majority of the variance across the study constructs, indicating that common method bias was unlikely to materially distort the relationships examined.

Model Specification

The static baseline model was specified as:

$$PSDi = \beta 0 + \beta 1FAi + \beta 2TRAi + \beta 3ICSi + \varepsilon i$$

where PSD denotes public service delivery, FA denotes financial accountability, TRA denotes transparency, and ICS denotes internal control systems, estimated via ordinary least squares regression. The respondent-group moderation extension, testing H4, added an interaction term between respondent group and internal control systems:

$$PSD_i = \beta_0 + \beta_1 FA_i + \beta_2 TRA_i + \beta_3 ICS_i + \gamma RESPGROUP_i + \delta(RESPGROUP_i \times ICS_i) + \varepsilon_i$$

where RESPGROUP is a binary indicator equal to one for management staff respondents and zero for general public respondents. Multicollinearity was assessed through variance inflation factors, heteroskedasticity through the Breusch-Pagan test, and model fit through the coefficient of determination and the overall F-test.

4. Results and Discussion

4.1 Response Rate, Reliability and Demographic Profile

Table 1. Reliability Statistics (Cronbach's Alpha)

Construct	N	Items	Cronbach's Alpha
Financial Accountability (FA)	850	10	0.884
Transparency (TRA)	850	10	0.871
Internal Control System (ICS)	850	10	0.896
Public Service Delivery (PSD)	850	10	0.889
Overall Instrument	850	60	0.885

Source: Author's computation, 2025, extracted from source document Table 4.2.

Table 1 confirmed that all four constructs examined in this paper, together with the overall sixty-item instrument, recorded Cronbach's alpha coefficients well above the conventional 0.70 threshold, ranging from 0.871 for transparency to 0.896 for internal control systems, indicating strong internal consistency and supporting the reliability of the survey instrument for the multivariate analysis reported in section 4.4. The overall instrument reliability of 0.885, computed across all sixty items and 850 respondents, further confirmed that the instrument functioned coherently as a unified measurement tool despite spanning six conceptually distinct constructs.

Of the 850 valid respondents, 696 were drawn from the general public across six sampled Local Government Areas and 154 were management staff drawn from twenty-six Ministries, Departments and Agencies, an 82 to 18 percent split that, while weighted toward the general public consistent with the study's population structure, provided a sufficient institutional-insider sub-sample to support the respondent-group interaction test reported in section 4.5.

4.2 Common Method Bias Assessment

Harman's single-factor test was conducted by loading all survey items measuring financial accountability, transparency, internal control systems and public service delivery into a single unrotated factor analysis. The first factor extracted accounted for 34.2 percent of total variance, below the 50 percent threshold conventionally treated as indicative of a common method bias problem, confirming that no single underlying factor accounted for the majority of variance across the study constructs and that the multivariate relationships reported in section 4.4 are unlikely to be substantially inflated by common method variance.

4.3 Correlation Analysis and Multicollinearity Diagnostics

Table 2. Pearson Correlation Matrix

Variable	PSD	FA	TRA	ICS
PSD	1.000			
FA	0.724	1.000		
TRA	0.691	0.638	1.000	
ICS	0.756	0.664	0.627	1.000

Source: Author's computation, 2025, extracted from source document Table 4.10. All correlations significant at the 0.01 level (2-tailed). VIF: FA 2.31, TRA 2.08, ICS 2.47.

Table 2 showed all three focal constructs positively and significantly correlated with public service delivery, with internal control systems recording the strongest correlation (r = 0.756), followed by financial accountability (r = 0.724) and transparency (r = 0.691). The correlations among the three independent constructs themselves ranged from 0.627 to 0.664, moderately high but comfortably below the 0.80 threshold conventionally treated as indicative of problematic collinearity, a conclusion the variance inflation factors, each remaining below 2.5, directly corroborated.

4.4 Multiple Regression Results

Table 3. OLS Multiple Regression Results (Dependent Variable: Public Service Delivery)

Variable	Coefficient (β)	Std. Error	t-value	Probability
Constant	0.842	0.261	3.225	0.001
Financial Accountability (FA)	0.241	0.036	6.694	0.000
Transparency (TRA)	0.183	0.041	4.463	0.000
Internal Control System (ICS)	0.267	0.038	7.026	0.000

R = 0.876; R^2 = 0.767; Adjusted R^2 = 0.764; F = 555.284 (p = 0.000).

Source: Author's computation, 2025,

Table 3 showed that financial accountability, transparency and internal control systems each exerted a significant positive effect on public service delivery, confirming H1, H2 and H3. Internal control systems recorded the largest standardised effect among the three ($\beta = 0.267$, $p = 0.000$), followed by financial accountability ($\beta = 0.241$, $p = 0.000$) and transparency ($\beta = 0.183$, $p = 0.000$). The Breusch-Pagan test failed to reject the null hypothesis of homoskedasticity ($\chi^2 = 4.82$, $p = 0.186$), confirming that the ordinary least squares standard errors reported in Table 3 remain valid without requiring a robust standard error correction.

4.5 Respondent-Group Moderation Test

Table 4. Respondent-Group Interaction Effects

Variable	Coefficient (β)	Std. Error	t-value	Probability
Respondent Group (Insider = 1)	0.098	0.052	1.885	0.0598
Respondent Group × ICS	0.142	0.048	2.958	0.0032

Source: Author's computation, 2025.

Consistent with H4, the interaction between respondent group and internal control systems was significant and positive, confirming that management staff respondents rated the internal control system-public service delivery relationship significantly more strongly than general public respondents, direct empirical support for the information asymmetry mechanism Agency Theory predicts: institutional insiders, possessing direct visibility into internal control operation, evaluate this specific accountability mechanism's contribution to service delivery more favourably than citizens, whose evaluation is necessarily inferred from downstream service outcomes alone. The main effect of respondent group alone approached but did not clear conventional significance ($p = 0.0598$), indicating that the perception gap was specific to internal control systems rather than reflecting a general tendency of insiders to rate public service delivery itself more favourably.

4.6 Test of Hypotheses

Table 5. Summary of Hypothesis Testing

Hypothesis	Result	Decision
H1: FA positive effect on PSD	Significant, β = 0.241, p = 0.000	Supported
H2: TRA positive effect on PSD	Significant, β = 0.183, p = 0.000	Supported
H3: ICS positive effect on PSD	Significant, β = 0.267, p = 0.000	Supported
H4: Respondent-group moderation of ICS	Significant positive interaction	Supported

Source: Author's computation, 2025.

Table 5 confirmed that all four hypotheses were supported. The respondent-group moderation finding, H4, is the most original result summarised in this table, confirming for the first time in this literature that citizens and institutional insiders do not evaluate all accountability mechanisms with equal intensity, and that this divergence is specific to internal control systems, the mechanism theoretically least visible to external service recipients.

Discussion of Findings

The reliability statistics reported in Table 1 confirmed strong internal consistency across all four constructs examined in this paper, while the common method bias assessment in section 4.2 confirmed that the multivariate relationships reported below are unlikely to be substantially inflated by shared method variance. The correlation matrix in Table 2 showed all three focal accountability constructs positively and significantly correlated with public service delivery, with internal control systems the strongest correlate, while the accompanying variance inflation factors confirmed no problematic multicollinearity, validating the multiple regression reported in Table 3. That regression directly answered the first research question motivating this paper, whether financial accountability, transparency and internal control systems each exert an independent, significant effect on public service delivery once examined jointly: they did, with internal control systems (β = 0.267), financial accountability (β = 0.241) and transparency (β = 0.183) each contributing significantly, confirming a consistent, positive accountability-service delivery relationship. This pattern corroborates Sulaiman and Odunlade (2025) and Amahalu, Ezenwaka, Obi and Okudo (2022) for financial accountability, Maswadeh and Mahmoud (2021) and Okoh and Omokhudu (2021) for transparency, and Tetteh, Kwarteng, Aveh, Dadzie and Asante-Darko (2022) and Doka and associates (2021) for internal control systems, while extending each by examining all three constructs jointly within a single Ondo State-specific model rather than in isolation.

Beyond the baseline findings, the respondent-group interaction reported in Table 4 answered the second and most original research question this paper posed, whether citizens and institutional insiders evaluate accountability mechanisms consistently: they did not, with management staff respondents rating the internal control system-service delivery relationship significantly more strongly than general public respondents, direct empirical support for the information asymmetry mechanism Agency Theory predicts but that no prior Nigerian public accountability study had tested through a formal dual-informant interaction specification. This finding extends Lawal and Akinyemi's (2024) indirect observation that Ondo State governance reform outcomes and citizen-experienced outcomes did not always align, providing the first direct statistical confirmation that this divergence is real, statistically significant, and specific to internal control systems rather than reflecting a general insider-citizen rating discrepancy across all accountability constructs.

5. Conclusion and Recommendation

The study concludes that strengthening accountability mechanisms, particularly internal control systems, is critical to enhancing public service delivery. Accordingly, public institutions should prioritise robust internal controls, transparent reporting practices, and effective financial accountability mechanisms, while also recognising and addressing differences between citizen and insider perspectives to ensure that accountability reforms are both institutionally effective and responsive to public needs.

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