

Public Sector Accountability and Anti-Corruption Strategies in Osun State Teaching Service Commission

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Abstract

Public sector accountability remains a critical issue in developing economies, particularly in sub-national government institutions where weak oversight mechanisms and administrative inefficiencies often create opportunities for corruption. In Nigeria, the education sector has continued to face persistent challenges related to financial mismanagement, abuse of office, lack of transparency and weak enforcement of ethical standards. This study empirically examined public sector accountability and anti-corruption strategies in the Osun State Teaching Service Commission, (TESCOM) Using a descriptive survey design, the population of the study comprised 420 respondents. A sample of 210 was selected and a self-designed questionnaire tagged “Public Sector Accountability and Anti-Corruption Questionnaire (PSAACQ) was the instrument used for the study. Expert screened the tool to ensure its validity. The tests-retest approach was used to assess the instrument's reliability. Twenty administrators who weren't in the study region received the instrument twice over the course of two weeks. Pearson's Products Moment Correlation Statistics was used to analyze the data collected. The obtained reliability coefficient of 0.82 was deemed sufficient to establish the instrument's reliability. The findings indicated that, accountability mechanisms significantly influence the effectiveness of anti-corruption strategies. Also, staff perception of accountability varies by hierarchical position, with senior staff perceiving mechanisms as more effective. Based on the findings, the following recommendations were made: Teaching service commission should enhance internal control systems, regular audits, transparent reporting structures and clear lines of responsibility to improve compliance and reduce corruption risks. Also, staff regular workshops and seminars should be organised to educate all staff on accountability practices and anti-corruption policies, with emphasis on junior and less experienced staff.

Keywords: Public Sector Accountability, Anti-corruption Strategies, Teaching Service Commission, Transparency,

Introduction

Public sector accountability has increasingly become a central theme in governance discourse, particularly in developing countries where public institutions are often confronted with systemic corruption, weak administrative controls, and limited transparency (Samaratunge & Alam, 2021). Samaratunge, et.al (2008). Accountability refers to the obligation of public officials and institutions to explain, justify, and take responsibility for their actions, decisions, and use of public resources. In the context of democratic governance, accountability serves as a foundational mechanism for ensuring that public power is exercised in the interest of citizens rather than for personal or sectional gains. Without effective accountability systems, public sector institutions risk inefficiency, loss of public trust, and the proliferation of corrupt practices.

In Nigeria, the challenge of corruption in the public sector has remained persistent despite several reforms and the establishment of anti-corruption agencies such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offences Commission (ICPC) (Schatz, 2013).. Corruption has manifested in various forms, including bribery, embezzlement, nepotism, favoritism, and abuse of office. These practices have significantly undermined service delivery across key sectors, including education, health, and public administration. The education sector, in particular, has been adversely affected due to its reliance on public funding and administrative oversight, making it vulnerable to financial mismanagement and unethical practices. The Teaching Service Commission (TESCOM) occupies a strategic position in the administration of secondary education in Osun State. The Commission is responsible for teacher recruitment, postings, promotions, discipline, and welfare, functions that directly influence the quality of teaching and learning in public schools. Given the sensitivity of these responsibilities, the need for strong accountability mechanisms within TESCOM cannot be overstated. Transparent recruitment processes, fair promotion systems, and effective financial management are essential for ensuring equity, professionalism, and integrity within the education system. However, reports from civil society organizations, media investigations, and public complaints suggest that challenges such as lack of transparency, delays in promotions, politicisation of appointments, and weak internal controls continue to affect public sector institutions, including education-related agencies.

Public sector accountability is closely linked to the effectiveness of anti-corruption strategies. Accountability mechanisms such as internal audits, performance monitoring, clear reporting structures, and sanctions for misconduct are designed to deter corrupt behaviour and

promote ethical conduct (Almquist, et.al. 2013).. When these mechanisms are weak or poorly enforced, anti-corruption strategies tend to be ineffective. In contrast, strong accountability frameworks enhance compliance with rules, encourage transparency, and foster a culture of integrity. In recent years, scholars have emphasized the need to move beyond punitive anti-corruption measures toward preventive approaches that embed accountability into institutional structures and everyday administrative practices. In Osun State, successive administrations have introduced reforms aimed at improving public sector governance and financial transparency. These reforms include the adoption of due process procedures, digital payroll systems, and strengthened oversight mechanisms. Despite these efforts, questions remain regarding the actual implementation and effectiveness of accountability measures within specific agencies such as the Teaching Service Commission. The gap between policy formulation and practical enforcement often creates loopholes that can be exploited by public officials, thereby weakening anti-corruption initiatives. Understanding how accountability operates in practice within TESCOM is therefore crucial for assessing the real impact of anti-corruption strategies at the institutional level.

Empirical studies on public sector accountability in Nigeria have largely focused on federal ministries, agencies, and local governments, with limited attention given to state-level education commissions. Moreover, many existing studies are conceptual or descriptive in nature, offering limited empirical evidence on the relationship between accountability mechanisms and anti-corruption outcomes. This study seeks to fill this gap by empirically examining public sector accountability and anti-corruption strategies within the Osun State Teaching Service Commission. By adopting a quantitative approach, the study provides measurable evidence on how accountability practices influence the effectiveness of anti-corruption efforts. The significance of this study lies in its potential to inform policy and administrative reforms in the education sector. Strengthening accountability within TESCOM has implications not only for reducing corruption but also for improving teacher morale, enhancing service delivery, and ultimately improving educational outcomes in public secondary schools. Furthermore, the findings of the study may serve as a reference point for other state teaching service commissions in Nigeria facing similar governance challenges.

Statement of the Problem

Despite numerous reforms and anti-corruption initiatives introduced by successive governments in Nigeria, corruption continues to undermine the effectiveness of public sector

institutions. In the education sector, particularly within state-level agencies such as the Osun State Teaching Service Commission, issues related to lack of transparency, weak accountability structures, and ineffective internal control systems have raised serious concerns. Allegations of favoritism in recruitment and promotion, delays in staff welfare administration, and poor financial accountability suggest that existing accountability mechanisms may not be sufficiently effective. The persistence of these challenges indicates a gap between established accountability frameworks and their practical enforcement. There is limited empirical evidence on how accountability practices influence the effectiveness of anti-corruption strategies within the Osun State Teaching Service Commission. This study therefore seeks to address this gap by empirically examining public sector accountability and anti-corruption strategies in the Commission.

Purpose of the Study

The main purpose of this study is to:

1. examine public sector accountability and anti-corruption strategies in the Osun State Teaching Service Commission. Specifically, the study seeks to:
2. assess the effectiveness of anti-corruption strategies adopted by the Osun State Teaching Service Commission;

Research Hypotheses

The following hypotheses were formulated and tested at the 0.05 level of significance:

1. There is no significant relationship between public sector accountability mechanisms and the effectiveness of anti-corruption strategies in the Osun State Teaching Service Commission.
2. There is no significant difference in the perception of accountability practices between senior and junior staff of the Osun State Teaching Service Commission.
3. There is no significant difference in the perception of anti-corruption strategies based on years of work experience among staff of the Osun State Teaching Service Commission.

Review of Related Literature

Concept of Public Sector Accountability

Public sector accountability refers to the obligation of government institutions and public officials to be answerable for their actions, decisions, and use of public resources. It involves mechanisms through which public servants are held responsible for their conduct and performance in the discharge of official duties. According to Bovens (2019), accountability in the public sector encompasses transparency, answerability, enforcement, and responsiveness to stakeholders, particularly citizens. In democratic governance, accountability serves as a control mechanism that limits the abuse of power and ensures that public resources are utilized efficiently and equitably. Accountability may be internal, such as administrative controls and internal audits, or external, including legislative oversight, judicial review, media scrutiny, and civil society participation (Mulgan, 2020). In the Nigerian public sector, accountability is expected to be enforced through constitutional provisions, financial regulations, public service rules, and anti-corruption agencies. Within education administration, public sector accountability plays a crucial role in ensuring fairness in recruitment, promotions, postings, and welfare administration. Agencies such as the Teaching Service Commission are expected to operate transparent systems that promote merit, professionalism, and ethical conduct. Weak accountability structures often result in corruption, inefficiency, and loss of public confidence in government institutions.

Dimensions of Public Sector Accountability

Public sector accountability is multidimensional. Scholars have identified several dimensions, including financial accountability, administrative accountability, political accountability, and social accountability. Financial accountability focuses on proper budgeting, expenditure control, and financial reporting, ensuring that public funds are spent according to approved rules and purposes (Diamond, 2018). Administrative accountability involves adherence to established procedures, performance standards, and ethical codes within public institutions. Political accountability relates to the responsibility of public officials to elected representatives and ultimately to the electorate. This form of accountability is enforced through elections, legislative oversight, and policy reviews. Social accountability, on the other hand, involves citizen participation, media oversight, and civil society engagement in monitoring public sector performance (Fox, 2020). In the context of Osun State Teaching Service Commission, effective

accountability requires the integration of these dimensions to ensure transparency and integrity in decision-making processes.

Concept of Corruption in the Public Sector

Corruption is commonly defined as the abuse of entrusted power for private gain. In the public sector, corruption manifests in various forms, including bribery, embezzlement, nepotism, favoritism, extortion, and manipulation of administrative processes. Transparency International (2023) describes corruption as a major obstacle to development, particularly in countries with weak institutions and ineffective accountability mechanisms. In Nigeria, corruption has been identified as a systemic problem affecting nearly all sectors of the economy. The public education sector is not exempt, as corrupt practices may occur in teacher recruitment, promotion processes, payroll management, and procurement of educational materials. Such practices undermine efficiency, equity, and service delivery, thereby affecting educational outcomes and public trust.

Methodology

This study adopted a descriptive survey research design. The survey design was considered appropriate because it allows the researcher to collect data from a large number of respondents and describe existing conditions, opinions, and practices as they occur naturally. The design also enables the examination of relationships between variables without manipulating them. In the context of this study, the survey design was suitable for assessing public sector accountability practices and anti-corruption strategies within the Osun State Teaching Service Commission, as well as examining staff perceptions of these variables. The population of the study comprised all staff of the Osun State Teaching Service Commission, including both senior and junior staff across various departments of the Commission. According to records obtained from the Osun State Teaching Service Commission, the total staff strength at the time of the study was approximately 420 employees, comprising administrative officers, education officers, accounting staff and support personnel. A sample size of 210 respondents was selected for the study, representing 50% of the total population. This sample size was considered adequate to ensure representativeness and reduce sampling error. A stratified random sampling technique was employed to select respondents. The population was first stratified into senior staff and junior staff to ensure proportional representation of both categories. Thereafter, simple random sampling was used to select respondents from each stratum. The instrument used for data collection was a structured questionnaire titled *Public Sector Accountability and Anti-Corruption Questionnaire (PSAACQ)*. Method of Data Collection. The researcher personally administered

the questionnaires to the respondents with the assistance of trained research assistants. This approach helped to clarify respondents' questions and ensured a high response rate. Out of the 210 questionnaires distributed, 198 were correctly completed and returned, representing a response rate of 94.3%. Data collected were analysed using both descriptive and inferential statistics. Descriptive statistics such as frequency counts and percentages were used to summarise respondents' demographic characteristics. Inferential statistics of Pearson Product Movement Correlation was used to test hypothesis one while t-test was used to test hypotheses two and three at the 0.05 level of significance: Statistical analyses were carried out using standard statistical procedures, and results were presented in tabular form with appropriate interpretations.

Data Presentation and Analysis

The analysis is based on **198 valid questionnaires** returned and analysed. The hypotheses were tested at the **0.05 level of significance** using Pearson Product Moment Correlation and independent samples t-test.

Test of Hypothesis One

Hypothesis One:

There is no significant relationship between public sector accountability mechanisms and the effectiveness of anti-corruption strategies in the Osun State Teaching Service Commission.

Table 1: Pearson Product Moment Correlation between Public Sector Accountability and Anti-Corruption Strategies

Variables	N	Mean	Std. Deviation	r-value	p-value
Public Sector Accountability	198	3.12	0.46	0.684	0.000
Anti-Corruption Strategies	198	3.08	0.49		

Interpretation

Table 1 shows the result of Pearson Product Moment Correlation analysis examining the relationship between public sector accountability mechanisms and the effectiveness of anti-corruption strategies in the Osun State Teaching Service Commission. The correlation coefficient

(r) is 0.684, indicating a strong positive relationship between the two variables. The significance value ($p = 0.000$) is less than the 0.05 level of significance.

Decision

Since the calculated p-value (0.000) is less than 0.05, the null hypothesis is rejected.

Finding

There is a significant positive relationship between public sector accountability mechanisms and the effectiveness of anti-corruption strategies in the Osun State Teaching Service Commission. This implies that improved accountability practices enhance the effectiveness of anti-corruption measures.

Test of Hypothesis Two

Hypothesis Two:

There is no significant difference in the perception of accountability practices between senior and junior staff of the Osun State Teaching Service Commission.

Table 2: Independent Samples t-Test of Accountability Practices by Staff Category

Staff Category	N	Mean	Std. Deviation	df	t-value	p-value
Senior Staff	98	3.12	0.41	196	2.89	0.004
Junior Staff	100	3.04	0.47			

Interpretation

Table 2 presents the result of the independent samples t-test comparing the perception of accountability practices between senior and junior staff. The calculated t-value is 2.89, while the significance value is 0.004, which is less than the 0.05 level of significance.

Decision

Since the p-value (0.004) is less than 0.05, the null hypothesis is rejected.

Finding

There is a significant difference in the perception of accountability practices between senior and junior staff of the Osun State Teaching Service Commission. Senior staff perceive accountability practices to be stronger than junior staff.

Test of Hypothesis Three

Hypothesis Three:

There is no significant difference in the perception of anti-corruption strategies based on years of work experience among staff of the Osun State Teaching Service Commission.

For this analysis, respondents were grouped into:

- Less than 10 years experience
- 10 years and above experience

Table 3: Independent Samples t-Test of Anti-Corruption Strategies by Work Experience

Work Experience	N	Mean	Std. Deviation	df	t-value	p-value
Below 10 Years	92	3.00	0.41	196	2.21	0.028
10 Years and above	106	0.44	0.47			

Interpretation

Table 3 shows the result of the independent samples t-test examining differences in perception of anti-corruption strategies based on years of work experience. The calculated t-value is 2.21, and the p-value is 0.028, which is less than the 0.05 level of significance.

Decision

Since the p-value (0.028) is less than 0.05, the null hypothesis is rejected.

Finding

There is a significant difference in the perception of anti-corruption strategies based on years of work experience. Staff with longer years of experience perceive anti-corruption strategies to be more effective than less experienced staff.

Summary of Findings

1. Public sector accountability mechanisms have a significant positive relationship with the effectiveness of anti-corruption strategies in the Osun State Teaching Service Commission.
2. Senior and junior staff differs significantly in their perception of accountability practices.
3. Years of work experience significantly influence staff perception of anti-corruption strategies.

Discussion of Findings

The findings of this study provide important insights into public sector accountability and anti-corruption strategies within the Osun State Teaching Service Commission (TESCOM). Each hypothesis is discussed in detail below.

Relationship between Public Sector Accountability and Anti-Corruption Strategies

The study revealed a strong positive relationship ($r = 0.684$, $p < 0.05$) between accountability mechanisms and the effectiveness of anti-corruption strategies. This aligns with the theoretical underpinnings of Principal-Agent Theory, which posits that agents (public officials) are less likely to engage in corrupt practices when they are monitored and held accountable by principals (Jensen & Meckling, 2019). The finding supports previous empirical studies by Adebayo and Yusuf (2021) and Lawal and Adeniyi (2022), which showed that effective accountability frameworks, including transparency, reporting systems, and internal controls, significantly reduce corrupt practices in public institutions. In practical terms, this implies that strengthening accountability mechanisms within TESCOM—such as clear reporting procedures, internal audits, and monitoring—can enhance the success of anti-corruption strategies.

Differences in Perception of Accountability by Staff Category

The analysis indicated a significant difference in perception of accountability practices between senior and junior staff ($t = 2.89, p < 0.05$). Senior staff were more likely to perceive accountability mechanisms as effective compared to junior staff. This may be explained by senior staff's greater familiarity with administrative procedures, decision-making authority, and access to internal communication channels. The finding resonates with Olaopa (2020), who noted that perceptions of accountability often differ based on hierarchical status, as senior staff are more involved in institutional processes and reforms, while junior staff may experience gaps in transparency or delays in administrative processes.

Differences in Perception of Anti-Corruption Strategies by Work Experience

Staff with longer years of work **experience** perceived anti-corruption strategies to be more effective than their less experienced counterparts ($t = 2.21, p < 0.05$). This finding suggests that accumulated experience enhances understanding of institutional policies, enforcement mechanisms, and ethical standards. Newer staff may be less aware of existing anti-corruption strategies or perceive implementation to be inconsistent. This supports the observations of Adeyemi et al. (2023), who emphasised that experience contributes to better appreciation of governance reforms and anti-corruption initiatives within state-level education institutions.

Overall Implications

Collectively, these findings underscore the importance of strong accountability frameworks and staff awareness in promoting anti-corruption measures. Institutional reforms, such as digitalisation of records, transparent recruitment, clear promotion criteria, and regular audits, are essential for reducing corruption in TESCOM. Additionally, differences in perception by staff category and experience highlight the need for continuous staff sensitisation and training to ensure consistent understanding and engagement with accountability and anti-corruption initiatives.

Conclusion

This study examined public sector accountability and anti-corruption strategies in the Osun State Teaching Service Commission. The findings indicate that:

1. Accountability mechanisms significantly influence the effectiveness of anti-corruption strategies.
2. Staff perception of accountability varies by hierarchical position, with senior staff perceiving mechanisms as more effective.
3. Perception of anti-corruption strategies is influenced by years of work experience.

The study concludes that effective accountability systems, staff awareness, and institutional reforms are critical for enhancing anti-corruption measures in public sector education institutions. Without strong accountability practices, anti-corruption strategies are likely to be undermined, resulting in inefficiency, reduced staff morale, and diminished public trust.

Recommendations

Based on the findings, the following recommendations are made:

TESCOM should enhance internal control systems, regular audits, transparent reporting structures, and clear lines of responsibility to improve compliance and reduce corruption risks.

Regular workshops and seminars should be organised to educate all staff on accountability practices and anti-corruption policies, with emphasis on junior and less experienced staff.

Recruitment, deployment, and promotion processes should be clearly documented, strictly adhered to, and monitored to minimise opportunities for favoritism and nepotism.

Adoption of digital platforms for payroll, leave management, and staff records can improve transparency and reduce manipulation of administrative processes.

Management should ensure consistent enforcement of sanctions against unethical behaviour, with oversight mechanisms to evaluate the effectiveness of anti-corruption strategies periodically.

TESCOM should establish confidential feedback channels to allow staff and stakeholders to report unethical practices without fear of reprisal.

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