

# **Ethics and Service Delivery in Local Government Administration: A Theoretical Analysis of the Nigerian Situation**

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## **Abstract**

*Issue of ethics and ethical conducts are vital towards the attainment of accountability in every governmental setting as their relationships look semantic but are not strictly being adhered to in Local Government Administration. This paper examined the theoretical underpinning of the concepts of ethics, transparency, and accountability in the Local Government administration in Nigeria. The practice of ethical conduct, transparency and accountability has eluded the reformed local government system in Nigeria, and by extension has constituted the poor service delivery and corruption at this tier of government. A situation where local government functionaries fail to separate their private ownership from the public office they hold on trust, and where most of them administer local Governments as their private estates is repugnant to the precept of ethical conduct, transparency and accountability. Apart from a strong advocacy for the institutionalization of Local Government Integrity System, based on the available theoretical submissions and analysis, the paper observed that we faced some challenges in the application of model code of ethics in our local government system. The paper suggested the introduction of a model code of conduct in the local government system, akin to the Columbia Integrity pact which stipulates that public servants should always have integrity in their dealings with the general public, as a sure step to fostering the principles of transparency, accountability, good governance and good working relationship among councils functionaries.*

**Key Words:** Ethics, Accountability, Transparency, Local Government  
**Introduction**

Ethical conducts seem to be a great yardstick for achieving accountability and transparency in the public sector or government at all levels as each governmental setting seems to have ethics guiding the behaviour employees available in the organization. As such good ethical conduct is assumed to be the function of accountability, transparency and efficiency especially at the local government level. All local governments have laid down ethics and laws that guide their operational conducts but the question remains; are the local governments in Nigeria really abiding by the ethics and laws that shall guarantee accountability and transparency? Ethics means moral codes of conduct, (Vittal, 2002). The concept of ethics occupied a centre piece in the art of governance. In 172Bc, the Babylonian code of Hammurabi stipulated ethical rule of conduct for their judges and military officers. The Aristotle of the Greek had prevailed on the citizens as well as the public office holders to separate private activities and ownership from public activities and ownership.

Both China and Britain as early as 622 Bc had propagated the prominence of merit and non partisan service, as essential conditions for employment into the public services of these countries. Every society must observe certain codes of conduct, else such society cannot grow or progress. The same also applies to an organization, such as the local Government System in Nigeria. Ethics implies the idea of Trust. If our society is to function well, we need to be able to trust one another, and expect others to do their work well, obey the law, and try to make the world a better place. Such vices as cheating, stealing, promise-breaking and selfishness should be discouraged as they are actions capable of destroying trust among individuals in a society, (Ikotun, 2004). The main objective of this paper is to point out how violation of code of ethics affects service delivery at the local government level in Nigeria. The assumption of this paper is that violation of code of ethics affects the performance of local government in Nigeria

The essential premise of accountability lies in the fact that those who exercise public power in society should be answerable for the exercise of that power (Steward, 1992). Public accountability, therefore, is linked to the notion of stewardship in the public domain. Public officers, notably, local government

chairmen, supervisors, councilors, and indeed the entire retinue of councils' officials exercise substantial powers which do not belong to them. They belong to the citizens on whose behalf those powers are exercised. The public servants are, therefore, stewards. The powers exercised by the stewards are only justified if those who exercise them are answerable to them. Accountability involves giving an account of action taken, and being held to account for those actions. Public accountability is the complete and satisfactory account of the stewardship of a public officer in respect of the acquisition and application of the resources entrusted to him in the process of executing public policy and accomplishing the objectives in accordance with extant rules and regulations. Put differently, public accountability has to do with holding a public officer accountable for resources entrusted to him and ensuring that he gives up-to-date account of what he has done with public resources.

According to the United Nations Manual for Local Government Accounting and Budget Execution (1952:5), accountability is a legal liability involving the establishment of a pattern of control over receipts and expenditure that permit a determination either by the executive or by legislative, funds that are spent for public purposes.

In spite of the importance of ethical conduct in the local government administration, accountability and transparency are yet to be achieved which affect the attainment of the goals of establishing local government as a third tier of government. The outline of ethics and ethical guiding the activities of local government employees.

### **Ethics, Transparency and Accountability Conceptualized**

Generally, ethics is often regarded as an abstract subject because of the use of certain terms like, obligation, conflict of interest, right, wrongs, responsibility, fairness, integrity, trusts, among others. which cannot be measured or quantified (Ikotun, 2004). Ethic deals with moral obligation, act, attitude or behavior that is in tune with practices commonly applauded, within a given society, organization or environment. Put differently, what constitutes ethics or code of conduct varies from one society or environment to another.

In a nutshell, Dwivedi, 1978 cited in (Ikotun, 2004) conceptualized unethical practices in the public service to exist whenever public servants, individually or collectively use position (or give appearances of doing so) in a way which compromises public confidence and trust because of conflict of loyalties or values, or as a result or attempts to achieve some form of private gain at the expense of public welfare or common good. This assertion presupposes the use of public office to covertly and overtly act contrary to expected public good. Furthermore, unethical conduct does not only relate with selfish interest of the office holder or his pecuniary interest, but also certain actions using his position to satisfy his god father (s) cronies, kins and kith, race, religious affiliations etc. against public good, (Chapel, 1972) puts it that unethical conduct “can only be determined in relation to an act, attitude or good behavior adjudged contrary to the practices commonly advocated by a certain state at a given time in the field of political and administrative morality”.

However, ethics to a great extent comprises the norms, values, standards, criteria, what is adjudged good or bad by a community, organization, political, economic and social spheres. For Abubakar (2010), the twin concepts of transparency and accountability have in recent years become household terms and the veritable ringtones of good governance. According to Carson (2005:1), these two paradigms are important pillars of democratic governance in modern societies and in governance in the local government system.

Accountability on the other hand, revolves round policies put in place to regulate political management, ethical standards, finance, performance, local democracy, community leadership and partnership. It implies taking into account, giving an account and holding to account of one’s stewardship. In his own words, (Olowu, 2002:4) explained that accountability refers to being answerable for one’s action or behaviours, involves the development of objective standards of evaluation to assist the owners of an organization to evaluate the performance of duties by individuals and units within the organization. Consequently, Olowu (2002) opined that accountability has crucial elements of responsibility, reporting mechanism, system of evaluation, rewards and sanctions. Given the entrenchment of democratic ideals at the local level, where people are represented in the council by their councilors, the art of constituency or ward briefing now commonly referred to as town hall briefing and meetings signified the need to give account of

governments' decision and discuss issues affecting those they are representing. This is another aspect of accountability. The Local governments' functionaries, are indeed, expected to use this wide array of interactions among the local service users and residents to give account of their stewardship to the governed. This is as a results poor attitudes of local government employees towards the ethics of their work places which affect efficiency and effectiveness in service delivery.

### **Code of Ethics in Government**

From the Colonial times up to the period prior to the oil boom, the Civil Service enjoyed high recognition and respect. It also attracted the best talents. However, from the period of oil boom up to the present time, the image has fallen very greatly. There is therefore a need for enhancing the image and the future of the service and in doing this the following points should be borne in mind. These code of ethics according Civil Service Handbook (1977) are follows.

**(i) Discipline**

2. The Civil Service must be well disciplined. Rules and regulations should be adhered to and the interests of the service must be paramount.
3. Senior Officers should prescribe codes of conduct which they themselves can and should comply with. Those who wish to lead other people should always remember that effective leadership involves exemplary character, hard work and transparent integrity. Good conduct is one of the criteria for promotion.
4. Junior Officers should be familiar with Government Regulations and

Rules regarding good conduct. They must learn to obey lawful orders and established authority.

**(ii) (a) Loyalty**

4. Civil Servants should be loyal to the Government which has given them the opportunity to serve it. No Officer or employee should assume that he has the right to a salary or wage without giving adequate service in return. Government has no obligation to retain inefficient or disloyal elements in the Service.

**(b) Honesty**

6. Civil Servants should be honest in doing their duties and in their dealings with the public. They should realize that they are paid salaries for the

duties which they perform. This means that they should be conscientious on duty, and demand or receive nothing in money or kind from anyone in the performance of their duties.

**(c) Courage**

7. Courage is one of the greatest assets to the best Civil Servants. The exhibition of this quality takes many forms. It may be shown in working hard in a very busy post for there is really no reason to fear hard work. Civil Servants should acquire the courage of working hard. They should not hesitate to take over an extensive schedule of duties.

8. Another type of courage involves doing what is normally right even though one does not stand to gain personally, from such action. In your schedule of duties, you should do the right thing, especially if it will enhance the reputation of the service and the Country. You should, at all times, resist temptations from whatever quarters. Where the prior consent of a superior authority is necessary, be courteous in getting it.

**(d) Courtesy**

9. It costs nothing to be polite to your colleagues and the general public served by you. Polite instructions are usually more easily obeyed. Members of public always cherish courtesy and consideration from Civil Servants. Courtesy in the Office and to the general public makes it easier to get on with other people. A heavy schedule of duties or any other circumstance can not justify bad temper by civil servants.

**(e) Co-operation**

10. The eleven members of a good football team co-operate whenever they are on the field for a match. One or two members who believe they are as good as the rest of the team may cause the defeat of the whole team. Similarly, all the staff in the section of a Ministry should co-operate as a team in order to realize the overall purpose of the section. The Officers and staff of a Ministry should work together to attain the goals of the Ministry.

**(f) Tact**

11. "Tact" means skillfulness in handling a difficult situation without giving offence to the people involved. That is very necessary in the service. Skill in dealing with people by creating an impression of willingness to be of assistance enhances the efficiency of the Office and gives the public satisfaction.

**(g) Industry**

12. In this sense, industry means useful hard work. This definition is necessary because some workers work furiously to get little or nothing done. They only waste their energy and often give false impression to their supervisors.
13. You have been engaged to serve your Ministry or Department in some way. In turn, your Ministry or Department serves the Government and members of the public. Try to ensure that you work to earn your pay and promotions. To work hard with good results, the following principles are useful:
  1. Know the scope of your work;
  2. Know the various parts of your schedule of duties;
  3. Decide the order or sequence you should deal with the various states of your work;
  4. Before you start, have rough idea of when you should finish it;
  5. If your work involves writing, ensure that your style is clear and direct;

**(h) Avoidance of Delay**

14. If you are hard-working, you are unlikely to delay action on files or projects. However, some schedule of duties are extremely busy. There are either so many people to interview and/or so many files to deal with.
15. Your time should be devoted to official work. If you are ill, you may be unable to concentrate on your work, in such a case, you should consult a Doctor and then return to work later unless, where you are put on sick list.
16. If you are going to be away for a day or two, you should let your boss know as soon as possible. Any urgent work in your schedule may then be taken over by some other officers. You could avoid delay in the following ways:
  - i. Know precisely when you have to submit any piece of work to your supervisor or higher authority.
  - ii. Do not hoard files in the hope that you can dispose of them at the eleventh hour.
  - iii. Avoid being bogged down by a difficult matter at the expense of many simpler ones. In this connection, there is a psychological advantage in disposing of several simple cases before taking on tougher ones.

- iv. Come early to your work-place and devote your time to work until the closing time
- v. Do not malingering in your work-place
- vi. It pays to do some overtime occasionally in order to bring your work up-to-date

**(i) Tidiness**

- 17. Civil Servants should keep their offices tidy not only because visiting members of the public served by them are thereby more favourably impressed but also because an orderly office often gives an idea of the state of minds of its staff.
- 18. It usually enhances efficiency if files and equipment are placed so that they are easily located when necessary. In this connection, you may perhaps recall your own impression when you went to an officer who could not help you in getting some reference because his office was untidy and disorderly.
- 19. Workers should also ensure that they are properly dressed to do their duty in the office or work place. It is a good idea to dress in a business-like manner, not as if one were going to a formal party or a beauty-queen parade. It does not cost much to dress simply with carefully chosen material. It is useful to remember that how people dress tells keen observers a great deal of the general character and taste of such people.

**(j) Helpfulness**

- 20. You may have heard many people allege that it is now difficult for people to get help from those they do not know. That there is something in this allegation is borne out by the fact that many young people now seem to believe that they can only get jobs from public offices if they channel their applications through their personal friends, relatives or townsmen. This unfortunate tendency should be discouraged by all Civil Servants.
- 21. There are many opportunities of helping your colleagues and your juniors in the office at no personal cost at all. You could advise a young messenger to do further studies instead of allowing him to waste his official time and his money on football pools. Similarly, Supervisors should find time to listen to their subordinates who have personal or domestic problems. Those who complain that some of their requests have been turned down should be told why it is impossible to meet their wishes.

22. Should papers or documents come to you by mistake from members of staff or the general public, find out the correct destination and take necessary directive as to re-routing it from your superior officer.

**(k) Kindness**

23. Being kind does not imply that you should give to people what they are unentitled to. Kindness involves respecting the privileges and rights of officers, employees and members of the public irrespective of the fact that those concerned are unknown to you. A Civil Servant is a public servant. He should, therefore, serve impartially.
24. Kindness also involves having a humane approach in dealing with people in difficulty. This applies to staff as well as members of the public. A staff in difficulty needs help and, if you are in a position to do so, you should assist him to the best of your ability, without of course, the breach of the regulations or disturbing the course of justice. The same consideration should be shown to the public.

**(iii) Attitude to Public Funds**

25. In Chapter 2, of this Handbook, you read about how Government gets and spends public funds. There was reference to cost-consciousness in the same chapter. The principles already touched upon should always influence the conduct of Civil Servants. The following points are strongly emphasized:
- a. Do not waste funds. If you are frugal in spending your money, you should be equally frugal in spending public funds.
  - b. Collectors of Government Revenue should be conscientious in doing their duty. They should not make any rebates as a favour to anyone. In this regard, it is not kindness to reduce the Revenue due to Government on your own account or at your own level.
  - c. Justify every expenditure and ensure that economy is insisted upon, e.g. discourage wasting public funds on ill-advised purchases near the end of the financial year.
  - d. As a good citizen and a good civil servant, discourage financial abuses by making suitable reports through the correct channel.
  - e. Made-in-Nigeria goods should be preferred to their imported counterparts. Patronage of local goods encourages the growth of local industries.

**(iv) National Consciousness**

26. The ideals held by people influence their actions. Therefore, Civil Servants should aim at inspiring, broad-minded ideals without being unrealistic. One Nigeria is by far and always superior to any town or clan or ethnic group in the Federation. Therefore, the interest of any group should not be pursued at the expense of what is best for Nigeria. Attempts by some people or ethnic group to turn over public officers and resources to themselves or members of their group always tend to weaken and change the bonds of national unity. Sometimes, Civil unrest may arise from indifference to or disguised encouragement of nepotism, favouritism and their associated vices.

**(v) A Good Image of the Service**

27. The Governments of the Federation are the largest employers of labour. The Civil Services therefore have a leading role to play in the social and economic affairs of the country.
28. Nigerian Civil Servants have proved their mettle in successfully grappling with the problems arising from the rapid, social and economic development of the country. A deterioration of standards should not be tolerated. In achieving this goal on which a good image of the Civil Service depends, Nigerians, particularly those at the top, should continue to provide honest and courageous leadership.

**(vi) Efficiency**

29. The level of efficiency can be improved upon. Training-consciousness will help in this regard. No grade or group of officers should consider itself so good as to dispense with further training. As a matter of policy, advantage should be taken of induction, refresher and training courses.
30. In the national interest, training institutions in the Federal Service should be open to Civil Servants in the States. As a matter of policy, staff may attend training courses in the states. It would be extremely rewarding if the training of some Federal and State personnel could be held jointly to promote a community of experience for such trainees.
31. The younger elements in the services are very important. Their most promising members will later be among the top Civil Servants, it is

therefore suggested that the minds of the future leaders in our services should be exposed to good education and discipline.

32. The services should not only be disciplined; they should also be efficient.

**(vii) Social Problems and Social Justice**

33. As was stated in chapter 3, Civil Servants have responsibility for helping to formulate and for implementing Government Policies. These policies concern the maintenance of law and order, promoting a healthy and well-educated nationhood, efficient systems of transport, reliable means of communication, opportunities for trade and industry, efficient development of national resources, etc.

34. The amenities provided by Governments should be equitably distributed among the people without reference to political parties, ethnic and religious groups.

35. As Civil Servants are paid from various taxes collected from the people, Government servants should help to ensure that:

1. Equal opportunity for employment is provided for all job seekers.
2. Under no circumstances should bribes and gifts be taken from applicants for jobs. Interviews for employment should always be conducted by a duly constituted panel. It should never be left in the hands of a single person. Proper record should be kept of the interview for future reference.
3. Nepotism or any other form of preferential treatment should be avoided.
4. In the services themselves, privileges should be granted only to those who are qualified for them.
5. Civil Servants should never dispense private or personal favours with public funds and property.
6. Justice and fair play should be extended to all concerned
7. Ensure that public business is always discharged in accordance with existing laws, rules and regulations of Government and with expedition.
8. Discourage discriminatory practices to individuals and groups
9. All irregularities reported should be investigated and corrective action promptly taken.

**(viii) The Use of Authority**

36. Authority may be defined as the power given to a body or person or office holder by a superior to ensure that some definite objective is achieved. As the extent of the power given is usually stated, “Authority” as a rule, is never limited. Furthermore, its duration is often defined.
37. Authority may be derived from the following sources:
  - a) The Constitution of a Country or a State
  - b) National Assembly or the Legislature
  - c) Government Pronouncements and Publications
  - d) The Civil Service Rules
  - e) Financial Regulations
  - f) Civil Service Rules and Regulations published from time to time
  - g) Government Notices in Gazette
  - h) Circulars and circular letters from Ministries and Departments
  - i) Official Notices and Instructions in Ministries or Divisions within Ministries/Departments.

**Theoretical framework**

The paper adopted the Agency theory which explains how to best organize relationships in which one party determines the work while another party does the work. In this relationship, the principal hires an agent to do the work, or to perform a task the principal is unable or unwilling to do. For example, in corporations, the principals are the shareholders of a company, delegating to the agent i.e. the management of the company, to perform tasks on their behalf. Agency theory assumes both the principal and the agent are motivated by self-interest. This assumption of self-interest dooms agency theory to inevitable inherent conflicts. Thus, if both parties are motivated by self-interest, agents are likely to pursue self-interested objectives that deviate and even conflict with the goals of the principal. Yet, agents are supposed to act in the sole interest of their principals.

To determine when an agent does (and does not) act in their principal’s interest, the standard of “Agency Loss” has become commonly used. Agency loss is the difference between the best possible outcome for the principal and the consequences of the acts of the agent. For instance, when an agent acts

consistently with the principal's interests, agency loss is zero. The more an agent's acts deviate from the principal's interests, the more agency loss increases. When an agent acts entirely in her own self interest, against the interest of the principal, then agency loss becomes high.

Research on agency theory shows that agency loss is minimized when two particular statements are true. The first is that the principal and the agent share common interests. Essentially, this means that both the principal and the agent desire the same outcome. The second is that the principal is knowledgeable about the consequences of the agent's activities. In other words, the principal knows whether their agent's actions serve in the principal's best interest. If either of these statements is false, it follows that agency loss is therefore, likely to arise.

One objection to agency theory is that it "relies on an assumption of self-interested agents who seek to maximize personal economic wealth" (Bruce et al., 2005). The challenge is therefore, to get agents to either set aside their self-interest, or work in a way in which they may maximize their personal wealth while still maximizing the wealth of the principal. Thus, a standard of agency duty and action is necessary, not because agents are universally selfish, but because the potential for differences between the principal's and the agent's interests exists.

In agency relationships the agent has a moral responsibility for her actions, which she cannot dismiss simply because she acts as an agent for another.

### **Ethical Problem of Nigerian Local Government System**

Policy makers in Nigeria have over the years, dissipated energies on how to reform, reorganize and reposition local government system in Nigeria to achieve the much needed rural transformation. But all have failed to yield positive results as unethical practices culminating in large scale corruption. World Bank defines corruption as the use of public office for private profit, and mismanagement of resources continues to be a constraint in the wheel of progress. Abubakar (2010) rightly noted that workers in Local Governments in Nigeria exhibit painful negative work ethics that manifest in lateness to work, abandonment of duty, insubordination, truancy, disloyalty, indiscipline, absenteeism and non-commitment towards the achievements of the objectives of local governments.

There is flagrant abuse of time and property. Workers indulge in long periods of unproductive conversations, loitering, rumour peddling and malingering.

Local governments in Nigeria are accorded third tier status by the constitution and play the role of decongesting government at the centre, thereby freeing national leaders from the onerous details and unnecessary involvement in local issues. According to (Egonwan, 1999), local governments are far from accomplishing the basic requirements they have been saddled to handle constitutionally due to outright mismanagement of the meager resources available to them. Of course, it is a well known fact that inadequate funds constitute the bane of local government development efforts. The issue here is not just how much is available, but how the local government political office holders' attitudes influence the effective management of the meager resources of funds and materials.

Basically, this boils down to the synthesis that the problem of mismanagement is a function of intensified attitude of local government office holders, who relegate positive management practices to the background with a view of perpetuating systemic illegalities that guarantee personal enrichment, self aggrandizement and blatant misappropriation of public funds. This situation is becoming worrisome and this attracts suspicion, distrust, youth restiveness and lack of confidence from the local populace, who are engaged in unabated demands for integrity, transparency, accountability in the management of their resources. Local people have become restive in view of the *status quo* and so desire to see more developmental strides, high standard of personal ethics and system integrity (Transparency International, 2001).

Corruption and mismanagement in practical terms have been the manifestations of various forms of unethical practices which call for concerted and participatory efforts of all stakeholders, if the trend must be checked. Put clearly, all hands must be on deck to reverse the trend. Williams (2002) supportive of the call asserted that: where fear and doubt have replaced both corporate and individuals' resistance to diminishing resources and stagnant ideals, what is needed most is the injection of a fresh stream of ideals into the mental system. We need great thoughts and reflection that will, in the end, restore our lost confidence in human capacity by local government administration. Therefore, ethics is sine quo-non to accountability to the extent of impacting positively on the mental disposition of

both political office holders and career officials in the local government system in Nigeria.

### **Ethical Issues and Challenges**

A number of factors such as materials and resources difficulties, need for a growing and multifaceted society, change of administration and constant demand that decision processes be more participatory etc. justify the need for ethics in contemporary times. One of the major issues is the question of framing a consummate ethical procedure for local government officers which will be far reaching, comprehensive and capable of yielding positive result. The problem remains whether or not such ethical code will incorporate innovative approaches and combine measures such as accountability tools, codes of conduct, monitoring mechanism and supportive structure. For ethics to be entrenched in Local Government administration, it requires leadership that will provide the integration and articulation of the values mentioned above. Again, strategies like implementation of audit queries, whistle-blowing system, definition of leadership responsibilities and appeal or mobilization of citizens to denounce unethical practices are often meaningless unless dependent on strong political will. It means that without the political will to articulate harmonious ideas, the quest for ethical code will be defeated, but if the political will is realized, it becomes useful in enhancing the development of the mechanism of ethical problem detection, anticipation and disharmony.

Another challenging ethical issue is how to link ethics with law. (Ikotun, 2004) admits that ethics and law go in paripasu because it helps to raise some ethical question relating to how laws can be harmonized with ethics. The perception of law galvanizing ethics creates reliance on the part of the citizens on the state or local government. On the contrary, it implies that any form of law not backed up by ethic is meaningless; if concrete sanctions are not imposed on wrong doing or act of misdemeanor, it is exercise in futility. Unfortunately, law is only a regulator and legal frontier, but obviously not moral frontier, since law must be obeyed even when it is immoral. This contrasts the essence of ethics. (Blanchard, 2002)

### **Enhancing High Ethical Conduct among Council's Functionaries**

Local government administration should endeavour to conduct their activities with high standards, integrity, openness and accountability to enable councils'

officials emulate. This rests on the popular notion that councils, which are likely to put people first (Bartho Pele) stand to propagate high moral standards in the conduct of their activities. Ethical framework showing code of conduct for local government should be encouraged by the state government. Similarly, state government should enact legislation to oblige local government members to observe. Such code of conduct must be conditioned by the following:- Council Leadership must promote and support principles of ethic by setting examples for other council officers to emulate.- Council Chairmen and councilors must always uphold the law and order at all times, act within the trust placed on them.- Council officials must ensure that whenever there is conflict between public and private interests, only public interest should prevail.- Always put your conducts in a way that integrity is not at any point questioned.- Try as much as possible to document all gifts, hospitality and a favour received as member of the council, but be close with discernment not to accept gifts meant to reasonably influence your sense of judgment.- Ensure that in the course of carrying out public business, like awarding contracts/making public appointments or recommending individuals or group for rewards and benefit, always strive to make decisions on ground of merit not on selfish and parochial considerations. The principle of due process should be scrupulously adhered to (Transparency International Initiatives, (1999).

The 1996 Indian Conference of Chief Minister initiated drastic policy measures and, stressed the charter of citizenry rights, accountability of public servants, and transparency in the state administration. This move led to the enthronement and the propagation of charter of ethics and a civil service code that must be based on secularism, equality, impartiality, social justice and rule of law. Also in the United Kingdom, there is a symbiotic relationship between the cabinet secretary and the Minister to the extent that both do not see themselves as working at cross purposes, but they see themselves as guarantors of government properties and programmes. The cabinet secretary ensures that Ministers do not use the civil service for party political ends.

However, the Swedish model of the local government system with a long tradition is different and unique. The local government audit has increasingly been in the saddle of inspecting and assessing how the committees, assembly drafting committees, and individual elected representatives follow the laid down goals and political intensions of the assembly or local government. The audit unit of the local government has a central role in searching into and control of all the activities that local governments are responsible for. These examples are models which Local Government operators in Nigeria should emulate.

## **Conclusion**

In conclusion, the paper advocates a strict code of conduct to be introduced in Nigeria Local Government System, akin to Columbia integrity pact to reflect the views of the stakeholders and should be accorded legal status by the State House of Assembly through legislation as the 1999 constitution of the gave the state the power to oversee the activities of the local governments in Nigeria. It is hoped that if this model code of conduct is put in place with regulatory and enforcement mechanism to bite, it will go a long way to promote accountability, transparency, stewardship, effective participation, and good relationship among councils' functionaries, and by extension reduce the dangers of conflicts and mistrust in the Local Government System in Nigeria.

## **Recommendations**

### **Exposure of Corrupt Officers and Practices**

The public needs to be aware that it has a civil duty to blow the whistle on corruption and corrupt officers at Local Government level. To be able to perform this duty, it should have unhindered to access to information on local government activities.

### **Reintroduction of Ethics and Civics into the School Curriculum**

Civics and ethics should be reintroduced into the primary and secondary school curriculum at the appropriate levels as part of the awareness drive to reduce vulnerability to corruption. Such avenues as churches, mosques, town meetings, clubs etc. to generate public awareness and build an ethics of transparency and accountability should be put in place.

### **The Need to Fight Corruption from Below**

Majority of Nigerians see government at all levels as veritable industry from which money can be made. A reasonable impact can be made if corruption can be tackled at the grassroots than the change at regional. It is important to address corruption and to promote transparency and accountability, not just at the national, but also at the village and ward levels.

### **Establishment of Local Government Integrity System and Forum.**

For economic success and stability to be achieved, people must have confidence in the policies, capacity and validity of the local government. Basic elements which can harness and build this confidence must be formulated and

institutionalized. In the same vein, local government integrity system is advocated to be a coalition of pillars that will comprise of local government chairmen, councilors, the tender board/Finance and General Purposes Committee (FGPC)/financial managers, watchdog agencies, religious leaders, community associations, local board and the local media. This forum could also lead to the development of an action plan aimed at improving the local government integrity system.

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