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THE FREEDOM OF INFORMATION ACT AND ACCOUNTABILITY IN PUBLIC SECTOR OUTPUT IN NIGERIA

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Abstract

The most talked about Freedom of Information Act was passed a few years earlier, to encourage, improve and advance our perilous democracy. The Act (which is an addition of Section 39 of the Constitution of the Federal Republic of Nigeria), was engaged into law on 28th May, 2011 by the former President Goodluck Jonathan government. The drive of the Act is to create public proceedings and materials more freely accessible, afford for public access to public records and material, guard public records and information to the scope reliable with the public concern and the defense of delicate privacy, protect serving public officers from hostile penalties for revealing certain types of authorized information devoid of endorsement and institute procedures for the attainment of those goals. The Act advanced means of receiving access to registers by Court, resources and documents underneath the security cataloging. The basis of a rigorous democracy comprises accountability of the Government and its organizations. Accountability is a vital factor for the running of our political structure, as accountability means that those who are accused with conscripting and or carrying out strategy should be indulged to give clarification of their activities to their people. It is hope that with the enactment of the Freedom of Information Act, this would be assured.

Key Words; Accountability, clarification, public, freedom, information.

Introduction

Lately, there is more and more public outcry with reverence to maladministration of public funds on the side of public administrators with high recurrent disbursements and poor budget performance by the numerous governments in Nigeria since 1999. Given the report by Transparency Initiative, Nigeria continues to be rated amongst the utmost corrupt countries in the world for numerous years repeatedly since 2001 due to the failure of public sector accountability. As a consequence of the growing financial scandals and public anxiety of the incapacity of the executive arm of government to turn things round, demand for better accountability and transparency in the government has been on the upsurge.

The Freedom of Information Act was enacted a few years back, to encourage, enhance and improve our perilous egalitarianism. The Act (which is an expansion of Section 39 of the Constitution of the Federal Republic of Nigeria) was enacted into law on 28th May, 2011 by the President Goodluck Jonathan government. The aim of the Act is to create public registers and information more liberally accessible, afford for public access to public records and information, safeguard public records and information to the scope consistent with the public concern and the safeguard of personal discretion, defend serving public officers from hostile consequences for revealing certain kinds of authorized information without endorsement and establish measures for the attainment of those objectives. The Act added ways of accessing records and official papers under the security cataloging by Court. The foundation of a rigorous democracy encompasses accountability of the Government and its organizations. It is expected that with the enactment of the Freedom of Information Act, this will be assured.

Conceptual Clarification

Concept of Accountability

According to Adegbite accountability "is the responsibility to show that work has been piloted in harmony with agreed rules and criteria and the officer reports fairly and accurately on performance results vis-à-vis mandated roles and/or plans".

Johnson orated that public answerability is a vital factor for the running of our political system, as accountability means that those who are accused with conscripting and or carrying out policy should be indulged to give clarification of their activities to their people.

Stephenhurst and O'Brien "accountability occurs when there is a connection where an isolated body and the routine of jobs or tasks by that individual are substance to another's oversight, direction or demand that they supply information or reason for their actions". Accountability is the liability to give an account of what one has done, or not done, to another who has authority to assess the account and allocate praise or blame' accountability denotes a relationship between a bearer of a right or

a legitimate claim and the agents or agencies responsible for fulfilling or respecting that right. It denotes the duty to be accountable in return for the delegation of a task, a power or a resource' 'the concept of accountability is ... how those entrusted with the powers of the State are held responsible for their actions' '...accountability as a proactive process by which public officials inform about and justify their plans of action, their behaviour, and results and are sanctioned accordingly'

Manaf N (2010) Accountability is the process whereby public sector entities, and the individuals within them, are responsible for their decisions and actions, including their stewardship of public funds and all aspects of performance, and submit themselves to appropriate external scrutiny. It is achieved by all parties having a clear understanding of those responsibilities, and having clearly defined roles through a robust structure. In effect, accountability is the obligation to answer for responsibility conferred. (IFAC, Governance in the Public Sector: A Governing Body Perspective).

Concept of Transparency

The norm of transparency relays to the directness of a public sector body to its constituents. Good governance comprises the right disclosure of significant information to stakeholders to enable them access significant facts and information on the performance and procedures of the public sector so as to aid them determine the purpose behind the actions of the public sector officials. Therefore, the public sector's decisions, actions, and transactions must be conducted in the open.

Transparency and Accountability

Transparency is a vital part of accountability but it is not the same as accountability. It is imperative to hold government officials accountable, therefore one must first find out information about that public servant's verdicts and engagements (transparency), but you must advance if you are actually to hold them to justification for their conclusions and actions. It is a key public importance that monetary reportage measures are not in place in several countries around the world. Government has the obligation to endorse, implement and implement the law, convey services to the citizen, safeguard lives and assets and the resolutions and actions engaged to fulfill these duties must be clearly stated in the concern of the general public because government are projected to act in the interest of the public who voted them in.

Government accumulates taxes, custom duties, value added tax (VAT) and the monies collected via taxes and other means of income generation are allotted to expenditure on both recurring and assets projects. This obligation makes it imperative for government to carry out their responsibility by demonstrating the manner by which they have successfully and efficiently used the funds at their disposal. Without a dynamic and apparent monetary reporting, it is not likely to figure out whether or not the activities of the administration have been in the importance of the public. Also, without fiscal report, it is difficult for government to release accountability job.

Public Sector Auditing Roles

The public sector's triumph is dignified primarily by its capacity to convey services effectively and carry out plans in a reasonable and suitable manner, public sector review activities must have the power and the capability to assess fiscal and program compliance, efficiency, economy, and effectiveness. Moreover, auditors also must protect the core values of the public sector, as it serves all citizens. The auditors perform the following roles: Lawson A, Rakner L (2005)

Oversight: Public sector auditors perform their oversight function by evaluating whether public sector entities are doing what they are supposed to be doing. spending funds for the intended purpose and complying with rules and regulations. Public sector auditors monitor the effectiveness of management's control structure as well as to detect and deter misuses of the power and resources entrusted to government officials. Omoniyi S (2015)

Detection: The public sector auditors are also expected to identify incorrect, inefficient, unlawful, fraudulent acts that has taken place already and to gather facts and evidences to support punitive actions.

Deterrence: The auditors also perform deterrence role which is intentional to identify and decrease the conditions that permit corruption.

Insight: Auditors provide discernment to assist those at the helm of concerns in the country by evaluating programs and policies that are working or not.

Accountability Process

The accountability process is separated into three phases such as:

Accountability before the Financial Year

The accountability process starts before each financial year. Here, the government is obligated under the constitution to present the proposed financial plan which it needs to implement its plans. This gives the members of the house a chance to evaluate the budget and pose essential questions when necessary.

Accountability during the Financial Year

Within the year, any supplementary money desired by the federal government would be queried by members of the house and its approval would be subject to the pact of members of the house.

Accountability after the Financial Year

At the end of the financial year, the accountant-general assents the government financial statement. Within three months of getting this statement, the Auditor-General would scrutinize the report and submit his audit outlook to the national assembly. These statements are then referred to the Public Account Committee for closer

examination. In the sequence of assessing the government financial statement, the Auditor-General is based on section 85 of the Nigerian constitution obligatory to conduct intermittent checks on all government legal businesses such as the case of ongoing probe of Magu acting EFCC chairman where billions of naira was unaccounted for, commands, authorities, organizations, with all persons and bodies recognized by an act of the National Assembly. ASOSAI (2016)

Auditor-General and Enhancement of Accountability

Members of the Public Account Committee whose hands the government financial statement is placed are tasked with the detailed scrutiny of public finances, on their own they cannot peruse all the records used in preparing the statement , this detailed work is given to the auditor-general whom according to section 85 of the Nigerian constitution is a separate, independent entity whose powers, duties and responsibilities are provided for under section 85 of the constitution of the federal republic of Nigeria, 1999. Section 85(2) of the constitution of the Federal Republic of Nigeria 1999, provides that the public accounts of the federation and of all offices and courts of the federation shall be audited and reported on by the auditor-general who shall submit his report to the national assembly; and for that purpose, the auditor-general or any person authorized by him in that behalf shall have access to all the books, records, returns and other document relating to those accounts.

The Auditor-general acts as the "watchdog" of National Assembly to enhance the government's accountability to the public. The independent audit carried out by the Auditor-general provides assurance that basic standards of governance are met in the areas audited and there has been proper use of public funds and resources by ministries and statutory boards. Audit which mainly focuses on highlighting the anomalies, irregularities and disparities within the financial or managerial working of an organization therefore helps in boosting the confidence placed in government by the public (Ackerman, 2005).

An Appraisal of the Freedom of Information Act

Section 1 of the Act provides that every citizen whether adult or minor is entitled to have access to any records under the control of the government or any public institution. The application for the information can either be in written or oral form and the applicant does not have to demonstrate and/or indicate any specific interest in the information applied for. This is perfectly in consonance with the liberal attitude which our courts have given to the doctrine of locus standi in recent times regarding such matters.13 Unlike in the past, an applicant can now initiate a public-interest litigation or request for public information without the fear of confronting an objection based on standing. It should be noted that Section 3(3) of the Act also allows an illiterate or disabled applicant to request for information through a third party.

Section 1(3) of the Act allows an applicant who has been refused information by

a public institution, to institute proceedings in Court (Federal or State High Court) to compel the public institution to release the information sought. By virtue of this section and in conjunction with Section 24 of the Act, the presumption of disclosure is in favour of the members of the public who seek public information (applicant) whilst the burden of justifying the non-disclosure of the information sought rests on the public institution.

Under Section 31 of the Act (the interpretation section) there is a general definition of public institution as "legislative, executive, judicial, administrative or advisory body of the government, including boards, bureaus, committees or commissions of the State, and any subsidiary body of those bodies including but not limited to committees and sub-committees which are supported in whole or in part by public funds or which expends public funds and private bodies providing public services, performing public functions or utilizing public funds. It is important to note that Section 2(7) of the Act also extends the definition of public institution to include all companies in which government has controlling interest, and private companies utilizing public funds, providing public services or performing public functions.

It can be argued that Section 1 of the Act is restrictive in the sense that it only protects access to information kept by public institutions. Information kept by private institutions which is meant for the public (e.g. bank statements of government agencies, reports of medical research in the custody of private firms) is not protected. A good way to cure this defect is to borrow a leaf from the South African Constitution which allows citizens to have access to not only information held by the State, but also access to any information held by another person, once the information is required for the exercise or protection of the citizen's rights.14 This particular right is further expounded under South Africa's Promotion of Access to Information Act.15

Section 2 (1) of the Act requires a public institution to keep records and ensure that its activities, operations and business are known to the public. This section makes it statutorily obligatory for public institutions to create, keep, organize and maintain records/information about their set up, structure, operations, et al, in a manner that facilitates public access to such information.

Sections 4, 5 and 6 of the Act generally deal with time for granting or refusing an application for information by a public institution. Under Section 4, where information is applied for under the FIA, the public institution to which the application is made shall make the information available to the applicant within seven days, and in the event that the public institution refuses the application, it must state the reason for refusal and the section of FIA under which the denial is made. Section 6 allows for extensions of time for granting or refusing information which must not exceed 7 days.

14 Section 32 of the Constitution of the Republic of South Africa, 1996. 15 Act No. 2 of 2000.

Section 7 of the Act provides that when a public institution refuses to give access

to information applied for, the public institution shall by a written notice state the reasons/grounds for refusing the application. The Applicant has a right to challenge the grounds for refusal or to have it reviewed by the Court. Under Section 7(5) of the Act, where a case of wrongful denial of access to information is established, the defaulting officer or institution will be liable on conviction to a fine of N500, 000.00. It should be noted that the FIA is silent on who will receive the fine. Section 10 of the Act also makes it a criminal offence, punishable with a minimum of one year imprisonment with no option of fine, for any public officer or head of a public institution to willfully destroy any records kept in his custody or attempt to doctor or otherwise alter same before they are released to any person, entity or community applying for it. Section 8 describes the fees to be paid for document duplication and transcription where necessary.

Whilst it is undisputed that the essence of the FIA is to guarantee the right of access to information held by public institutions, it is important to note that there are limitations and restrictions to these rights. The FIA recognizes that not all information is for public knowledge. As a result, public institutions are allowed to deny or refuse any application for access to certain restricted information. The following sections deal with the exemptions/restrictions:

(i). Section 11: This section prevents a public institution from disclosing information which may be injurious to the conduct of international affairs and the defence of the Federal Republic of Nigeria. However, it should be noted that an application for information under this section shall not be refused where the public interest in disclosing the information outweighs whatever injury that disclosure would cause.

(ii). Section 12: An application for information relating to records of public institutions relating to administrative, investigative and enforcement proceedings may be denied if it will affect pending proceedings or may jeopardize ongoing investigation/security of such public institutions or areas touching on personal privacy. This section is quite wide as it allows a public institution to deny the citizens access to information on the basis that it may affect pending administrative/investigative/enforcement proceedings of the public institution. However, it is pertinent to note that just like Section 11 above, where the interest of the public overrides whatever injury that disclosure would cause, an application under this section shall not be denied.

(iii). Section 14: This section prevents the public from having access to information relating to personal information and matters touching on personal privacy.

(iv). Section 15: This section relates to trade secrets and commercial or financial information that are confidential and privileged or where disclosures of such information may cause harm to the interest of third parties.

(v). Section 16: Information relating to professional privileges (such as lawyer-client privilege, doctor-patient privilege) or other privileges conferred by law

are exempted.

(vi). Section 17: A public institution would be allowed to deny an application for information which contains course or research materials prepared by Faculty members.

(vii). Section 19: This section allows the public institution to refuse an application for information pertaining to library circulation and records, test questions, scoring keys, examination data relating to public institutions; architects' and engineering plans of public institution buildings or buildings built with public funds.

Where an application for information has been denied on the ground that it is information that is exempted from public knowledge, Section 20 allows for a judicial review of such denial. Under this section, an applicant whose application for information has been denied may apply to the court for a review of the matter within 30 days after the public institution denied or is deemed to have denied the application. or within such further time as the Court may allow for the judicial review. According to some writers and most legal practitioners, this is the most important section of the Act as it allows the Court to give an authoritative interpretation of any provision of the Act. Section 21 allows for such an application to be heard and determined summarily. Under Section 22, the Court shall have access to the information sought to be denied for the purpose of determining whether the information falls within the exemptions provided by the Act and whether the injury of disclosure outweighs the public interest disclosure.

Finally, by virtue of Section 27 of the Act, whistleblowers and public officers who release information to the public are protected as no civil or criminal proceedings can be instituted against them for disclosing such information.

Freedom of Information Act and Accountability: The Nexus

Accountability is much talked about in terms of demanding that public officials, big corporations, and other people of influence, etc., be "held accountable" for their actions. What we often really mean is that we want them to be held responsible for their actions and inactions. To fully explore this question, we must first examine what accountability means within society, different disciplines, and in relation to other virtues.

There have been robust scholarly and other accounts of civil society organizations, social activists, and Right to Information (RTI) in the case of India, while in Nigeria is known as freedom of information (FoI) work focused on decades of activism around the information rights-based movement (Jenkins & Goetz, 1999; Puddephatt, 2009; Roy with the MKSS Collective, 2018; Sharma, 2015; Singh, 2007Singh, 2010. However, a decade and a half after India's Right to Information Act adoption in 2005, only a thin line of academic research examines implementation and those studies primarily were in the legislation's first years with the use of largely secondary data

(Agrawal, 2012; Calland & Bentley, 2013; Roberts, 2010; Srivastava, 2010).

In contrast, weakness in enforcing RTI laws has been linked to low internal demand for information and underdeveloped civil society and media in some Eastern European countries (Camaj, 2016a; Grigorescu, 2002; Szekely, 2007). Involvement of civil society organizations, grassroots organizations, media and citizens in both use of RTI and oversight activities is critical, as is using an appeal process when information is denied; citizen awareness, too, stokes demand for information (Calland & Bentley, 2013; Camaj, 2016b; Dokeniya, 2013; Michener, 2011; Piotrowski et al., 2009), which is necessary in keeping the rights alive. That is not what we are suggesting. However, through the exercise of studying bureaucratic practices and delivery of information to citizens over time and the various processes of the RTI regime, this line of research can highlight important gaps (Calland & Bentley, 2013) that provide opportunities for innovative solutions, such as India's use of e-request portals, call centers taking information requests, and providing important government information in wall drawings.

The reforms towards enhanced transparency have involved cultural changes in public administrations, including strategies such as: government decentralizing and downsizing; 'cutting red tape'; increasing administrative discretion; empowering workers; encouraging entrepreneurial behavior; managing for results and increased focus on performance measurement; and developing citizen participation mechanisms (Calland & Bentley, 2013; Grant & Keohane, 2005; Romzek, 2000). On the positive side, Paraguay has improved slightly in terms of corruption and government effectiveness indicators, although it still does not have regulation for good governance practices and governance instability persists in the country (Velázquez & Pereira, 2008). Consequently, the literature supports evidence that these three countries should look at the governance practices of their neighbors in order to achieve transparency improvements and better social-economic contexts, in line with authors defending that transparency drives more accountability (Calland & Bentley, 2013; Filgueiras, 2016; Hood & Heald, 2006; Meijer, 2009). Furthermore, Islam (2006) and Relly and Sabharwal (2009) implementation of an FOI law-a unique and very country specific process 1 -is crucial for its effectiveness, which is why it should be taken into account when assessing an FOI law. Therefore, the current state of research not only calls for additional between-country comparisons in areas where evidence is scarce (e.g., Calland & Bentley, 2013), but also for comprehensive evaluations of individual FOI laws at national or even federal state level.

Societal divides (e.g., power, income, social class, education, gender, geographic location) are found to play an important role in the extent to which citizens actually use FOI laws and engage in activities intended to hold government actors to account. Calland and Bentley (2013) examine two cases where community groups used FOI laws to gain access to services. In India, they summarize the efforts of the

Association for the Empowerment of Workers and Farmers to use FOI to uncover corruption anti-poverty schemes (minimum wage payments on public works projects and distribution of subsidized food and commodities).

The historical diffusion of FOI law around the world shows the gap in knowledge of a firm theory to underpin FOI law [Calland and Bentley, (2013), p.570]. The wide range of different approaches to FOI has led to a number of diverse ways of conceptualising FOI. Stubbs and Snell define FOI law as an 'empty signifier' based on the contextual conditions and rationales pursuant to which the law on FOI is enacted: "The meaning of the term 'FOI' is to a large degree filled within the context of a particular adopter or advocate.

Abstracted from its concrete architectures, the emphasis is instead on the act of archiving, viewed as an instrumental means to an end: archival scientists, FOI users and advocates, and records managers (Luscombe and Walby, 2017), together need to promote the act of archiving as a way of "holding political and social leaders accountable for their actions" and "redressing social injustices" (Jimerson, 2007, p. 256; Caswell, 2010). From the live archive perspective, both archives and FOI play a key role in creating accountability in liberal democracies (Calland & Bentley, 2013). Compliance with the letter of FOI law is thus crucial (Cordis & Warren, 2014).

The nexus between freedom of information and accountability

Accountability and freedom of information are interrelated, this is because freedom of information will lead to accountability and transparency in governance which will further promote good governance at all levels. Because of freedom of information citizens can demand accountability from the government.

Means of Re-gaining Confidence Back in the Public Sector Auditing System in Nigeria

Auditing plays a very fundamental role in enhancing accountability and transparency of government.

Firstly, the systems of audit and accountability cannot function effectively if there is no continued professional education of the auditors and auditees like the case of o going probe of acting EFCC chairman Magu which exposes a lot of irregularities due to lack of accountability and auditing of the account of the agency. There is the need for advancement of auditor's professional abilities. This is because the more public auditors enhance their abilities; the more auditing professional authority stays unchallenged. Odia J (2014)

Secondly, another way of enhancing accountability is in the area that recommendations made by the auditors in their audit report should be taken into consideration. It is unfortunate that even when the auditors produce their report, actions are most times not taken on such reports. If the recommendations and findings of auditors are taken into consideration and adequate investigations are carried out, it would enhance accountability and transparency on the part of the government.

Thirdly, all those in the accountability process should do what they ought to do. This implies that the national assembly before whom the budget is presented should probe all such matters in the proposed budget that needs to be probed. The Accountant-General too, charged with responsibility of preparing the financial statement should do that upholding the principle of integrity and the auditor-general too should perform his role of carrying out a proper audit work.

Finally, the office of the auditor general of the federation must be genuinely independent. This is because although, the Auditor-General office is presumed an independent body but the question that arises is "is the office in question really independent of the President, National assembly, Public Account Committee"? When that happens, the accountability on the part of the government would be guaranteed. Modell S (2007)

Prospects of Freedom of Information Act

The denial of access to information and the associated prevalent ignorance of governmental conduct in the society does more damage to the society than any harm that could probably arise from surrendering information to members of the public. Political experts have orated that the Freedom of Information Act is a vibrant tool to endorse democracy and responsible governance in Nigeria. Corruption in governance is more likely to be visible just as information concerning the maladministration of the fuel subsidy regime was exposed in the public space. Current cases such as Boniface Okezie v. CBN16 and LEDAP v. Clerk of the National Assembly17 are beginning to indicate that with the FIA in vigor, there will be sincerity, transparency and good governance which should match government's stated commitment to taking out corruption in Nigeria.

The FIA also assures a right of access to information to one and all in the country and as such, it places vast responsibility on those who hold information. It will further support various government agencies such as the National Human Rights Commission (NHRC), the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Economic and Financial Crimes Commission (EFCC), the Code of Conduct Bureau and other law execution agencies in the performance of their responsibilities. It will also improve the prompt dispensation of justice, especially when one contemplates that it will make it easier to get public officers as supportive witnesses unlike in the past when they were sheltered for revealing information in court cases as can be seen in the ongoing investigation of Ibrahim Magu, the former acting chairman of Economic and Financial Crime Commission (EFCC) over allegation of corruption and maladministration of recuperated money.

Possible Challenges to the Effective Implementation of the FIA

In deliberating the Act and its challenges, significant questions need to be asked. If indeed the motivation for the enactment of the FIA was for the public to have

access to information kept by public establishments, why does the Freedom of Information Act (FIA) have a lot of exceptions to access to information? This only leads to the conclusion that some ill-intentioned public officers can use these exemptions for unfair and mischievous drives. However, considering the comprehensive proviso against refutation of facts that says "where the interest of the public would be better served by having such record being made available, this exemption to disclosure shall not apply," it will be very challenging for such public officers to use the exemptions unjustly. The effectiveness of the FIA also depends mostly on a vivacious and active judiciary, being the ultimate body that has the responsibility of influencing what kind of information should be made accessible to the public.

Another ultimate issue that might affect the FIA is some prevailing laws which are still effective. For example, the Evidence Act, 18 the Public Complaints Commission Act, 19 the National Securities Agencies Act; 20 all have some segments that are aimed at overturning the free flow of information in the country. All these laws may upset the efficacy of the FIA in the long run as they are excuses that can be used to avoid responsibilities under the FIA. Some mischievous public officers may also use such laws for their self-seeking purposes.

Other trials of conforming to the FIA include the poor culture of record keeping/ maintenance and retrieval, aptitude challenge in numerous public institutions, exasperating and time consuming bureaucracy in the public service, extensive corruption and the great ignorance about the provisions of the Act amid the work force in the public sector.

Freedom of information in itself is a sine qua non for the success of all other rights and also significant as a vigorous tool for democracy to flourish. Information held by public establishments is not learned for the advantage of officials or politicians but for the public as a whole. Unless there are moral reasons for concealment of such information, everyone should have access to it as the FIA is not a law for the Nigerian mass media alone. Finally, the achievement of application of the FIA is the co-responsibility of both the government "supply side" and the ruled "demand-side". The demand-side which includes the citizens, civil societies and civic organizations, media and the private sector must take responsibility for using the law as well as monitoring government efforts. The attitude of public administrators is critical to the successful application of the Act because public administrators, who are the face of government, will regulate the quality of and access to demanded information. The FIA is a vital tool for socio-economic progress in the country. We should not overlook the fact that democracy depends on an empowered and well-informed public who can hold their regime accountable.

Conclusion and Recommendations

In a period like this when government reportage and transparency are being quizzed with the ongoing probe of Niger Delta Development Commission (NDDC)budget by

the national Assembly, it is of importance for government to create a greater level of confidence between themselves and their citizens especially in the current government of president Muhmmadu Buhari which came on the mantra of war against corruption. To create trust it is imperative for government to deliver complete and precise information on the assets and liabilities, income and expenses of the government. Representatives and the public look to audits for reassurance that public sector activities are moral and legal and that financial statements correctly reflect the true sum of operations of the government. Ability to provide comprehensive and correct information on the asset and liabilities, revenue and expenditures of government portrays proper transparency and responsibility, boosts credibility and offer clear and precise information on the financial consequences of community, financial and political resolutions taken by the government.

Finally, accountability is developing tri-lateral connection between the auditor, the auditee and the stakeholder that is likely to upgrade accountability practices in the public sector. Audit which mainly lays emphases on highlighting the variances, irregularities and differences within the financial or managerial working of an organization, cannot advance without a self-realization on the part of the stakeholders about their roles, obligations and the shared responsibility of the civil society. Auditing schemes changes and enhance the process of public accountability. Therefore everyone, every single, every citizen of a nation is a contributor in this process of public accountability as provided by freedom of information act.

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