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Article

Vertical accountability among ministries of state in an emerging economy: A case study of Ghana

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ACCOUNTING, CORPORATE GOVERNANCE & BUSINESS ETHICS | RESEARCH ARTICLE

Vertical accountability among ministries of state in an emerging economy: A case study of Ghana

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Abstract: Since 1992, Ghana has implemented several initiatives and reforms such as the National Anti-Corruption Plan (NACAP), Right to Information (RTI) Act, Economic and Organized Crime Office (EOCO), and the Office of the Special Prosecutor (OSP) with the goal of improving accountability while reducing corruption. These policies provide researchers with a lot of opportunities to examine how effective these programs have been as well as their impact on accountability. Hence, the present study seeks to accomplish three main objectives: 1) to explore the factors that facilitate vertical accountability; 2) to explore the limitations to vertical accountability; and 3) to investigate the benefits of vertical accountability in Ghana. To accomplish these objectives, we interviewed twenty directors in seven ministries of state and ten experts across civil society and academia in Ghana. We found that the disclosure of financial income, assets, and interest, the Right to Information (RTI) Act; merit-based recruitment, proper record keeping, performance-based evaluation, training and development, the absence of corruption, and conflicts of interest are major drivers of vertical accountability in Ghana. Additionally, we found that the presence of corruption, nepotism/patron-clientelism,

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conflict of interest, a lack of political commitment and participation, inadequate resources, and weak complaint and accountability mechanisms limit vertical accountability. Finally, the benefits of vertical accountability include improvements in openness and fairness, effective and efficient utilization of scarce resources, integrity, and trust. These results were extensively discussed, while recommendations for future studies were proffered.

Subjects: Public Management; Corporate Governance; Leadership; Public Administration & Management; Administration and Management

Keywords: Ministries of State; vertical accountability; corporate governance; top-down; agency theory

1. Introduction

Ghana offers a typical context to study and understand critical issues when it comes to accountability, especially the effectiveness of vertical accountability. In 1992, Ghana transitioned into democratic rule after a period of mostly military rule coupled with a few civilian rules after the overthrow of Nkrumah in 1966 (Abdulai & Crawford, 2010; Bauer & Darkwah, 2020). Ghana's return to democratic governance in 1992 provided three decades of policies, programs, and regulations regarding accountability, especially the effectiveness of vertical accountability, for investigation by researchers. More specifically, the National Anti-Corruption Plan (NACAP), Right to Information (RTI) Act, Economic and Organized Crime Office (EOCO), and the Office of the Special Prosecutor (OSP) are some of the initiatives and reforms adopted to improve accountability and address corruption in Ghana (Anku-Tsede et al., 2023; Norman, 2016; Osifo, 2014; Sefa-Nyarko et al., 2021).

There are several debates and controversies as to whether these initiatives and reforms have strengthened accountability (vertical accountability and reduced) corruption in Ghana. The current literature about accountability in Ghana is criticized for its failure to examine vertical accountability, specifically as it pertains to ministries of state. In addition, the current literature fails to examine the factors that influence vertical accountability and the limitations and benefits of vertical accountability simultaneously. Finally, the results from previous studies regarding accountability in Ghana remain inconclusive and inconsistent. Thus, the need for more studies to add nuance to the existing empirical evidence.

To address these voids in the literature, the present study explores the issue of accountability, specifically vertical accountability, using interviews with top executives within the public sector of Ghana—ministries and civil societies. The present study addresses the following research objectives: 1) to explore the factors that facilitate vertical accountability; 2) to explore the limitations to vertical accountability; and 3) to investigate the benefits of vertical accountability in Ghana. To ensure these research objectives were accomplished, we interviewed twenty directors of ministries of state and ten experts across civil society and academia in Ghana.

The analysis of the data shows that factors such as the right to information, income and asset disclosures, disclosure of vested interests, merit-based recruitment, proper management, performance-based evaluation, training and development, and ethics in public service are some factors that positively drive accountability—vertical accountability, in Ghana. Additionally, the findings show that nepotism, patronage clientelism, conflict of interest, inadequate resources, the absence of political commitment and participation, weak compliance, and accountability mechanisms are some factors that limits accountability—vertical accountability, in Ghana.

In conclusion, the present study seeks to explore the factors that drive, limit, and promote vertical accountability, as well as the benefits of vertical accountability in Ghana. Overall, the present study has some empirical and practical significance worth mentioning. Theoretically, the

present study augments existing studies and empirical evidence about accountability, i.e., vertical accountability. More specifically, the present study can be utilized by researchers from the global south and within sub-Saharan Africa to investigate vertical accountability. Practically, the results of the present study can be utilized by policymakers and other stakeholders in Ghana to make pragmatic and effective policy decisions about accountability. Also, the results can be utilized by the peers of Ghana across the sub-region to make and implement vertical accountability policies rooted in empirical evidence and not sentiments.

2. Literature review & theoretical insight

The literature review for this study focuses on three main issues: 1) a general review of accountability and the types of accountability from the existing literature; 2) a review of vertical accountability; and 3) a review of the factors that drive and limit vertical accountability as well as the benefits of vertical accountability.

2.1. Accountability, types of accountability, & definition of vertical accountability

Previous studies have viewed accountability as a normative or virtue concept. Both viewpoints have influenced the definition and conceptualization of accountability in research and practice (de Maillard & Savage, 2022; Williams et al., 2022). Additionally, accountability has been used interchangeably with concepts such as answerability, transparency, responsibility, blameworthiness, responsiveness, liability, obligation, enforceability, and attributability.

The extant literature also identifies three main types or forms of accountability: (1) vertical accountability; (2) horizontal accountability; and (3) diagonal accountability (see Lührmann et al., 2020; Mechkova et al., 2019). According to Jacobs and Schillemans (2019), vertical accountability can be defined as a relationship between ministries and governments that explains and justifies their performance to the public when using public resources. Also, vertical accountability deals with the ability of the populace to hold their government and public institutions accountable through formal and informal measures (Lührmann et al., 2020; Relly, 2012; So, 2014). Horizontal accountability deals with the extent to which governmental institutions at the same level hold each other accountable. Also, it deals with oversight agencies that can demand information and punish improper behavior by public organizations (Lührmann et al., 2020; Mechkova et al., 2019; Schillemans, 2011). Diagonal accountability often deals with the contributions of non-state actors towards accountability. Specifically, civil society organizations, the media, and an engaged citizenry can use several actions to hold their governments accountable (Gelber, 2017; Lührmann et al., 2020; Mechkova et al., 2019).

Additionally, some studies also make distinctions between public, political, administrative, professional, social, and personal accountability (Danhoundo et al., 2018; Tan & Egan, 2018, 2018; Thomann et al., 2018). According to Thomann et al. (2018), public accountability deals with the phenomenon whereby street-level bureaucrats are socially obliged to explain and justify their actions to the public. Ferri and Zan (2018) Argue that political accountability is the phenomenon where politicians are held accountable through formal (other branches of government) and informal (media, public, and civil society organizations), mechanisms.

According to Tan and Egan (2018), administrative accountability involves the measurement of the performance of managers and public organizations against specified objectives, standards, and responsibilities. Thomann et al. (2018) suggest that professional accountability deals with the rules, codes of honor, and ethics, as well as the standards that regulate both the conduct and performance of public officials. Danhoundo et al. (2018) argue that social accountability provides the public and civil society organizations with formal and informal participation in the governance process but also holds government accountable across various issues. Finally, Tan and Egan (2018) contend that self- or personal accountability involves public officials' awareness and ability to be responsible for their behavior and conduct in a manner that is consistent with their personal moral and ethical values and beliefs. Irrespective of the terminology used, there is a consensus among

scholars that it is an important aspect of every society, even more so in democratic societies. Additionally, these studies also agree that conflicts between the various types of accountability can exist and can also affect the effectiveness of public organizations and managers (Danhoundo et al., 2018; Hussain et al., 2018; Tan & Egan, 2018; Thomann et al., 2018).

2.2. Vertical accountability & agency theory: a review

As noted earlier, vertical accountability involves a relationship between ministries and governments that explains and justifies their performance to the public when using public resources. Also, vertical accountability deals with the ability of the populace to hold their government and public institutions accountable through formal and informal measures (Jacobs & Schillemans, 2019; Lührmann et al., 2020). The seminal work of Jensen and Meckling (1976), which became the foundation of “Agency Theory”, can be useful to researchers when examining vertical accountability. Studies that have utilized this theory suggest that the interests of the principal (stakeholder) and the agency (ministries of states) can converge and can lead to the creation of a relationship rooted in mutual respect, trust, and accountability (Jan, Lai, & Tahir, 2021). When the “agency” ignores the mutual respect and accountability that exist, then the “principal” can ask for internal and external accountability measures or end the relationship (Shahzad et al., 2022).

Thus, the primary objective of vertical accountability according to agency theory is to guarantee the effective and efficient performance of public responsibilities in accordance with stipulated codes of conduct, ethics, rules, and regulations (Jan, Lai, & Tahir, 2021; Shahzad et al., 2022). In essence, vertical accountability limits the opportunist nature of the “agency” while maximizing the opportunities of the “principal”. In the case of Ghana, the implementation of accountability initiatives and programs such as the National Anti-Corruption Plan (NACAP), Right to Information (RTI) Act, Economic and Organized Crime Office (EOCO), and the Office of the Special Prosecutor (OSP) provides ministries of states with the opportunity to utilize vertical accountability towards each other (Anku-Tsede et al., 2023; Norman, 2016; Osifo, 2014; Sefa-Nyarko et al., 2021). As stated by Jan, Lai, Draz, et al. (2021), vertical accountability initiatives among ministries of states help to promote transparency and overcome information asymmetry problems. Therefore, based on this, the present study hypothesized that, first, *the disclosure of financial income, assets, and interests will curb the misuse and mismanagement of the public purse in Ghana* (hypothesis 1). Second, this study hypothesized that the *Right to Information (RTI) Act will lead to curbing information asymmetry problems among ministries of states in Ghana* (hypothesis 2). Table 1 provides a summary of previous studies from several countries, the methodology utilized, and the results of these studies.

2.3. Drivers, limitations, and benefits of vertical accountability: a review

The extant literature examining vertical accountability is replete with empirical evidence regarding the drivers, limitations, and benefits of vertical accountability (see Karsten & Jacobs, 2022; Kurniawati & Achjari, 2022). Regarding the drivers of vertical accountability, empirical evidence from previous studies suggests that factors such as access and the right to information, financial disclosure of income, assets, and interest influence vertical accountability (Kurniawati & Achjari, 2022; Zahid et al., 2020). Furthermore, merit-based recruitment and competitive examinations for civil service employees and proper record keeping can drive vertical accountability (Kuruppu et al., 2022; Meyer-sahling et al., 2018). Therefore, the present study hypothesized that merit-based recruitment will limit political settlement, patron-client relationships, and nepotism to improve vertical accountability in Ghana (hypothesis 3). Again, the present study hypothesizes that, proper record keeping will help reduce poor management and misuse of public funds and resources in Ghana (hypothesis 4).

Additionally, performance-based evaluations, training and development for civil servants and managers and ethical leadership work together to drive vertical accountability (Karsten & Jacobs, 2022; Kozhakhmet et al., 2022; Rana et al., 2022). Specifically, it has been observed that performance-based evaluations, training, and development are adopted and implemented by leaders

with strong ethical inclinations. Also, the quality of evaluation and training improves significantly when leaders have a strong sense of ethics (Karsten & Jacobs, 2022; Kozhakhmet et al., 2022; Rana et al., 2022). Thus, the current study hypothesizes that performance-based evaluations and training will enhance value for money audits and accountability in Ghana (hypothesis 5). Overall, a survey of the drivers of vertical accountability identified several factors that positively impact vertical accountability.

Moreover, the existing literature contends that factors such as bribery, extortion, and corruption, embezzlement, fraud, and conflict of interest in the public sector undermine vertical accountability (Appiah & Abdulai, 2017; Bhattarai & Gupta, 2022). Hence, we hypothesize that *the absence of corruption and conflicts of interest will enhance vertical accountability in Ghana* (hypothesis 6). Additionally, it has been found that the lack of political commitment and participation to improve accountability, the lack of complaints, the lack of resources to support vertical accountability processes, and accountability mechanisms undermine vertical accountability efforts and practices (Asomah, 2019; Breit et al., 2022; Onyango, 2022).

Vertical accountability, if done properly, can produce several benefits, such as improving transparency, reducing information asymmetry, minimizing financial loss, ensuring the effective and efficient use of resources, curbing unethical behavior and promoting professionalism, improving hiring and retention in the public sector, improving public trust in governments, and improving the integrity of public institutions, leaders, and employees (see Gardiner et al., 2022; Hansen et al., 2022; Lægreid & Rykkja, 2022). In essence, vertical accountability enables public servants to follow the standards and principles that guide their work, which leads to public satisfaction and fewer criticisms. We hypothesize that *accountability—vertical accountability—will lead to improved transparency, public trust in public organizations, leaders, and employees, as well as the efficient use of public resources* (hypothesis 7).

In conclusion, the current review examines accountability, and the types of accountability, vertical accountability, the factors that drive, limit, and benefit of vertical accountability (see Table 1 for a summary of the types of accountability). Additionally, through the review of literature, the current study developed and tested seven (7) hypotheses, listed below:

Hypothesis 1 (H1): The disclosure of financial income, assets, and interests will curb the misuse and mismanagement of the public purse in Ghana.

Hypothesis 2 (H2): The Right to Information (RTI) Act will curb information asymmetry problems among ministries of states in Ghana.

Hypothesis 3 (H3): Merit-based recruitment will limit political settlement, patron-client relationships, and nepotism to improve vertical accountability in Ghana.

Hypothesis 4 (H4): Proper record keeping will help reduce poor management and misuse of public funds and resources in Ghana.

Hypothesis 5 (H5): Performance-based evaluations and training will enhance value for money audits and accountability in Ghana.

Hypothesis 6 (H6): The absence of corruption and conflicts of interest will enhance vertical accountability in Ghana.

Table 1. Summary of the types of accountability based on the extant literature

Type of Accountability	Author/Year
Vertical accountability	Relly (2012); So (2014); Mechkova et al. (2019); Lührmann et al. (2020)
Horizontal accountability	Schillemans (2011); Mechkova et al. (2019) Lührmann et al. (2020); Rajala and Kokko (2022)
Diagonal accountability	Gelber (2017); Mechkova et al. (2019); Lührmann et al. (2020); Laebens and Lührmann (2021)
Public accountability	Bovens et al. (2014); Schillemans (2015) Busuioac and Lodge (2016); Thomann et al. (2018)
Political accountability	Fox and Shotts (2009); Nannicini et al. (2013) Danhouno et al. (2018); Albanese et al. (2021)
Administrative accountability	Poulsen (2009); Tan and Egan (2018); Wang et al. (2021)
Professional accountability	Banks (2013); Ryder (2015); Thomann et al. (2018)
Social accountability	Danhouno et al. (2018); Brummel (2021); Shotter (2019)
Self/Personal accountability	Brownell et al. (2010) Tan and Egan (2018) Ahmed and Jackson (2021)

Note: Compiled by authors

Table 2. Sample description for respondents' interviews for this study (n = 30)

Background characteristics	Frequency	Percent (%)
Gender		
Male	17	56.7
Female	13	43.3
Level of Education		
Bachelors	2	6.7
Masters	28	93.3
Job Position		
Director Administration	7	23.3
Director Human Resource	5	16.7
Director Research Statistic & Information Mgt	2	6.7
Director Public Policy Monitoring & Evaluation	2	6.7
Director Procurement	4	13.3
Journalist	4	13.3
Teaching & Research Assistant	3	10
Director Amnesty International	1	3.3
IHS Markit Consultant	2	6.7
Number of Working Years		
1–5	0	0
6–10	23	76.7
11–15	4	13.3
16–20	3	10

Note: Source: Field Data, 2022

Hypothesis 7 (H7): Accountability—vertical accountability—will lead to improved transparency, public trust in public organizations, leaders, and employees, as well as the efficient use of public resources.

3. Methods

This section discusses issues related to data collection, sample size, and ethical concerns during the data collection process. Additionally, the strategy for analysis was discussed in this section.

3.1. Data source, collection, sample size, and ethical concerns

The data for this study was obtained using a qualitative data collection methodology. Specifically, the current study utilizes an in-depth face-to-face interview coupled with a semi-structured interview technique for the data collection. The researchers adopted these two techniques to ensure that respondents felt free to express themselves during the interview process. Each interview lasted for 45 minutes for each of the respondents. The entire data collection process lasted for two months, from the beginning of March to the end April 2022.

The current sample size for this study is thirty respondents, drawn from within and outside the ministries of state. More specifically, twenty respondents were directors from seven ministries namely: the Ministry of Food and Agriculture; the Ministry of Employment and Labor Relations; the Ministry of Health, Ministry of Works, and Housing; the Ministry of Transport; the Ministry of Road and Highways and the Ministry of Lands and Natural Resources. The work types of the 20 directors include administration, human resources, public policy monitoring and evaluation (PPME), research, statistics, and information management (RSIM), and procurement. This creates a diverse pool of respondents among the directors interviewed. Furthermore, the remaining ten (10) respondents were experts such as journalists, consultants, researchers, and leaders of civil society organizations in Ghana.

Overall, the interview allowed the researchers to collect information from the respondents regarding the drivers, limitations, and benefits of vertical accountability in Ghana. Also, some socio-demographic characteristics of the respondents were collected during the interview process. With the current sample size of 30 respondents, the present study seeks to accomplish three main research objectives: 1) to explore the factors that facilitate vertical accountability; 2) to explore the limitations to vertical accountability; and 3) to investigate the benefits of vertical accountability in Ghana.

To ensure that ethical concerns are addressed, the researchers obtained IRB approval from the University of Ghana, Legon, to conduct this research by interviewing the respondents. This was followed by the researchers sending an introductory letter to the ministries, requesting permission to interview their directors and employees. Before the interview started, the researchers explained the objectives of the study to the respondents and also sought their consent. To ensure the safety of the respondents, the researchers avoided any unethical questions and behaviors that could cause any harm to them. Finally, to protect interviewee confidentiality and identification, the researchers anonymize participant and school names. We protected our data by encrypting records and passwords to prevent unauthorized or inappropriate access. Conclusively, the researchers believe they have satisfied all the ethical concerns suggested by previous studies when conducting interviews (see Dowling, 2000; Creswell, 2009, 2013).

3.2. Data analysis & codification

To help researchers analyze the data, the following measures were adopted: First, the interview transcript was transcribed word for word by the researchers. Second, after carefully reading through the transcribed interview files, the researchers assigned codes to the data. The codes assigned helped identify areas of convergence and areas of divergence in the responses provided during the interview process. Finally, the codes were used by researchers to generate themes, sub-themes, and broad reflective themes. In essence, the researchers followed the recommendation of

Braun and Clarke (2006) regarding how qualitative interview data must be analyzed by researchers for the best outcomes.

4. Results

The results of the present study are grouped under the following headings: 1) sample description of respondents; 2) the drivers of effective vertical accountability among ministries of state; 3) the limitations on effective vertical accountability among ministries of state; and 4) the benefits of vertical accountability among ministries of state.

4.1. Sample description

Table 2 provides a detailed summary of the distribution of respondents in this study. According to Table 3, most of the respondents interviewed were male (57%), had a master's degree (93%), and 23% were directors of administration, directors of human resources (16.7%), directors of procurement, and journalists (13.3%, respectively), with work experience of 6 to 15 years (90%).

The drivers of effective vertical accountability among ministries of state

FIDAI and vertical accountability

Previous studies have identified several drivers of effective vertical accountability (Karsten & Jacobs, 2022; Kurniawati & Achjari, 2022). Regarding hypothesis 1 - *the disclosure of financial income, assets, and interests will curb the misuse and mismanagement of the public purse in Ghana*. The current analysis findings support this hypothesis, which is consistent with empirical evidence from previous studies (Kurniawati & Achjari, 2022; Zahid et al., 2020). More specifically, one respondent suggests that:

When we disclose income and expenditure, it serves as a point of reference and verification in case there are irregularities and inconsistencies in the performance of public duties. The reason is to prevent misappropriation and misapplication of public resources and to ensure proper public financial management (Interview with Director Administration, 2022).

Another respondent also stated that:

It ensures proper attribution of blameworthiness and reduces the prevalence of corrupt practices through monitoring and evaluation of income and expenditure... (Interview with Director PPME, 2022).

Another respondent interviewed mentioned that:

When the amount of taxes used by the government to finance its activities are disclosed, it enables the citizens to know how much of their resources have been used to finance a particular government activity or program to annihilate any form of embezzlement of public funds (Interview with IHS Markit Consultant, 2022).

4.2. Right to information (RTI) Act and vertical accountability

For hypothesis 2 (H_2) - *the Right to Information (RTI) Act will lead to curbing information asymmetry problems among ministries of states in Ghana*. Comments from some respondents include the following:

With the right to information Act, citizens or stakeholders can walk into any ministry/government to request relevant information and prevent information asymmetry, which is a major cause of corruption. This will open up the work of public officials to scrutiny and criticism to ensure responsibility and answerability (Interview with Director Administration, 2022).

Table 3. Summary of results for this study (n = 30)

Variables/Factors	Vertical Accountability		
	Drivers	Limits	Benefits
FIDAI	X		
RIT Act	X		
Merit-based recruitment	X		
Proper record keeping	X		
Performance-based evaluation, training, development	X		
Absence of corruption/ conflict of interest	X		
Presence of corruption		X	
Presence of nepotism/ patron-clientelism		X	
Presence of conflict of interest		X	
Lack of political commitment & participation		X	
Inadequate resources		X	
Weak complain/ accountability mechanisms		X	
Openness/fairness			X
Easy access to information			X
Effective/efficient utilization of resources			X
Increase in trust/ confidence (legitimacy)			X
Enhance integrity			X

Notes: X = Yes impacts vertical accountability. Compiled by author(s) based on the analysis of the field data for this study

... is a tool to ensure that relevant and accurate information is available to auditors during auditing and reporting to enhance the reliability of the findings. Also, it serves as checks and balances on the actions and performance of public officials, which is necessary to deepen democracy (Interview with Director HR, 2022).

Overall, these comments lend support for hypothesis 2 (H₂) for this study and are consistent with empirical findings from other studies (see Jan, Lai, Draz, et al., 2021).

4.3. Merit-based recruitment, training, development, and vertical accountability

Regarding hypothesis 3 (H₃) – *merit-based recruitment will limit political settlement, patron-client relationships, and nepotism to improve vertical accountability in Ghana*. The result of the present study lends support for this hypothesis. For instance, one respondent stated that:

It avoids politicians and public administrators bringing their own people, family as well as friends to occupy government/public positions. This curbs conflict of interest, nepotism, and patronage in the recruitment and appointment process to facilitate professionalism and performance-accountability (Interview with Director HR, 2022).

Another respondent also stated that:

Such recruitment ensures effective and efficient utilization of the taxpayer's money (Interview with Director Administration, 2022).

Additionally, one respondent also mentioned that:

When public office vacancies are published, and the criteria, mode of selection and application are clearly spelt out, it enables the right and competent people to be employed for the right job to ensure professionalism ... (Interview with Amnesty International, 2022).

Based on these comments and others from the respondents, we find support for hypothesis 3 (H_3) consistent with that of previous studies (Meyer-Sahling & Mikkelsen, 2018; Kuruppu et al., 2022).

4.4. Proper record keeping and vertical accountability

Hypothesis 4 (H_4) – *proper record keeping will help reduce poor management and misuse of public funds and resources in Ghana.* The extant literature is replete with empirical evidence in support of this statement (see Karsten & Jacobs, 2022; Kurniawati & Achjari, 2022). It is not surprising to see these comments from the respondents in support of proper record-keeping.

We comply with Act 535 of the Public Records and Archives Administration Act, 1997, which helps to identify any inconsistencies and irregularities as well as promote the timely flow of information (Interview with Director Administration, 2022).

... we keep proper management of records in the form of hard copy or electronic which serve as a point of reference during auditing and reporting conducted by both internal and external auditors. Therefore, this prevents cases of corruption, missing documents or information as well as theft (Interview with Director PPME, 2022).

When every activity undertaken by the government is recorded and catalogued or shelved in a coherent as well as chronological manner, it avoids double payment and enhances the credibility of public officials (Interview with IHS Markit Consultant, 2022).

4.5. Performance-based evaluations and vertical accountability

Performance-based evaluations, training and development for civil servants and managers, and ethical leadership work together to drive vertical accountability (Karsten & Jacobs, 2022; Kozhakhmet et al., 2022; Rana et al., 2022). Specifically, it has been observed that performance-based evaluations, training, and development are adopted and implemented by leaders with strong ethical inclinations. Also, the quality of evaluation and training improves significantly when leaders have a strong sense of ethics (Karsten & Jacobs, 2022; Kozhakhmet et al., 2022; Rana et al., 2022). We found support for hypothesis 5 (H_5) – *performance-based evaluations and training will enhance value for money audits and accountability in Ghana.* These statements from some of the respondents support this hypothesis. For performance-based evaluation, respondents had this to say:

Every year there is the Chief Directors appraisal conducted by the Office of Head of Civil Service to ensure the effective and efficient use of public resources. The various Chief Directors also conducts performance appraisal to ensure that the performance of public officials at the ministry level meets the set target at the end of the year (Interview with Director PPME, 2022).

We are promoted based on the performance appraisal conducted by both the Chief Directors and the Office of Head of Civil Service. In light of this, we create value for money on the public resources entrusted into our care because, at the end of the day, we would give accounts on our actions and performance which is a stepping-stone for promotions and appointments (Interview with Director Administration, 2022).

It enables public resources to be used for the intended purpose to avoid misappropriation and misapplication for personal gain. For instance, if a particular ministry or official request for resources in the discharge of their duties, performance monitoring and evaluation ensure responsibility and efficiency. In light of this, it helps to assess whether performance objectives are met by curbing resource wastage (Interview with Journalist, 2022).

For training and development, respondents made the following comments:

Every ministry conducts training and development for public officials to enhance their capacity in the delivery of public service. For instance, we undergo workshops, seminars and conferences which equip us with the requisite leadership skills and new trending of accountability practices. In like manner, it trains our minds to change attitudes and behavior to act in an ethical manner (Interview with Director HR, 2022).

It equips public officials with the requisite skills, knowledge, and competence to ensure efficient and effective use of public resources as well as to follow relevant accountability measures or trends in the performance of duties. A lot of people enter public service without going through rigorous training and development programs, making it difficult to improve on what they do in addition to adhering to accountability practices (Interview with Amnesty International, 2022).

It helps to eradicate every ignorance in the discharge of our official duties, specifically on issues of accountability. We are educated on the code of ethics that governs the public sector. Notably, we are trained on how to handle gifts, bribes as well as conflict of interest situations in our daily activities (Interview with Director RSIM, 2022).

4.6. Corruption, conflict of interest, and vertical accountability

It has been found that the lack of political commitment and participation to improve accountability, the lack of complaints, lack of resources to support vertical accountability processes, and accountability mechanisms undermine vertical accountability efforts and practices (Asomah, 2019; Onyango, 2022; Briet et al., 2022). The comments of respondents regarding corruption, conflict of interest, and vertical accountability include the following:

As leaders, when we report and blow the whistle on corrupt practices and unethical behavior, it ensures that the right thing is done at the right time. It also provides a high commitment to work, performance accountability, and self-accountability (Interview with Director RSIM, 2022).

Everything boils down to leadership; thus, leadership by example. We incorporate the principles of public service such as selflessness, integrity, justice and fairness, accountability, transparency and leadership (Interview with Director Administration, 2022).

These comments and others provide support for hypothesis 6 (H_6) of this study – the absence of corruption and conflict of interest will enhance vertical accountability in Ghana, which is consistent with findings from previous studies (see Asomah, 2019; Breit et al., 2022; Onyango, 2022).

4.7. The limitations on effective vertical accountability among ministries of state

Research indicates that lack of political commitment and participation to improve accountability, lack of complaint, lack of resources to support vertical accountability processes, and accountability mechanisms undermine vertical accountability efforts and practices (Asomah, 2019; Breit et al., 2022; Onyango, 2022). The following comment by some respondents shows how some of these factors undermine vertical accountability among ministries of state in Ghana.

How corruption limits vertical accountability?

When public officials engage in corrupt practices such as bribes, cronyism, fraud, nepotism, exchange of favours, extortions or informal payment, it decreases the quality, effectiveness, and efficiency of public service delivery (Interview with Director HR, 2022).

When the limited resource of the public is stiffened, it denies the citizens of their needs and expectations and causes slow development and growth of government project. For instance, most government projects have been delayed or abandoned because monies that were supposed to be used to complete these projects are used for different purposes (Interview with Journalist, 2022).

How nepotism and patron-clientelism limits vertical accountability?

Some public officials are recruited to fill specific positions after the government has won power successfully. They are called “friends of the government”. It leads to the syndrome of “cover my back and let me cover your back” (Interview with Director PPME, 2022).

... accountability has become challenging because recruitment into public services is based on social networks and church affiliations. This has led to putting “square pegs in a round hole”, leading to a lack of motivation, commitment, and poor job satisfaction rather than professionalism (Interview with Journalist, 2022).

How conflict of interest limits vertical accountability?

A lot of procurement officers award contracts to friends, families or those they have an interest in whether or not they are qualified because they will benefit from it or receive facilitation payment (Interview with Director Procurement, 2022).

... due to less job permanency or uncertainty of their job, they promote their personal interest at the expense of the public interest in the discharge of public duties (Interview with Director HR, 2022).

When officials sometimes receive gifts, bribes, and informal payments from bidders, it influences their decision to award contracts to them while such bidders are incompetent in accomplishing the contracts (Interview with Director Administration, 2022).

How lack of political commitment and participation limits vertical accountability?

... the absence of political commitment and participation leads to the hoarding of relevant information, which weakens the oversight responsibility of parliament and citizens (Interview with Research Assistant, 2022).

It does not allow political leaders to integrate the stakeholders' opinions and feedback as to how their decision-making and activities affect citizens as well as citizens' perception of government activities (Interview with Director PPME, 2022).

How inadequate resources limits vertical accountability?

We are not able to perform effectively and efficiently because the budget allocation and requisite resources needed to complete are inadequate. Sometimes, the resources required to accomplish a particular project or program are insufficient or available on time; they are delayed and released in the second quarter (Interview with Director Administration, 2022).

Most projects of government are not completed because the necessary financial, human and material resources required to complete these projects are not sufficient or the misuse of limited available resources for an unintended purpose (Interview with IHS Markit Consultant, 2022).

How weak complaint and accountability mechanisms limits vertical accountability?

Officials, instead of reporting unethical behaviour or blowing the whistle on wrongdoing, decline to do that for fear of losing their careers or being sabotaged by other officials (Interview with Director PPME, 2022).

Others feel reluctant to report unethical behaviour once culprits go unpunished (Interview with Research Assistant, 2022).

Overall, this study identified several factors that limit vertical accountability in Ghana, and these results are consistent with the previous results (Asomah, 2019; Onyango, 2022; Briet et al., 2022). Table 3 provides a summary of the results for this section: drivers, limits, and benefits of vertical accountability.

4.8. Benefits of vertical accountability among ministries of state

Vertical accountability, if done properly, can produce several benefits, such as improving transparency, reducing information asymmetry, minimizing financial loss, ensuring the effective and efficient use of resources, curbing unethical behavior and promoting professionalism, improving hiring and retention in the public sector, improving public trust in governments, and improving the integrity of public institutions, leaders, and employees (see Gardiner et al., 2022; Hansen et al., 2022; Laegried & Rykkja, 2022). Comments from the respondent about the benefits of vertical accountability include the following:

It ensures openness and fairness and makes relevant information accessible to the public or other key stakeholders to make an informed decision and provide effective auditing and reporting (Interview with Director PPME, 2022).

It ensures every bit of public resources is used to provide the desired quality and affordable public service and not diverted for personal use (Interview with Director HR, 2022).

... the exhibition of openness, fairness and participation builds a relationship of trust between the government and the public to let citizens know whether their resources are put into use or wasted (Interview with Journalist, 2022).

When they conduct public duties transparently, they redeem their integrity and reputation built over the years with the public or stakeholders concerning corruption (Interview with Director RSIM, 2022).

Per these comments, the present study finds support for hypothesis 7 (H₇) –*accountability (vertical accountability), will lead to improved transparency, public trust in public organizations, leaders, and employees, as well as the efficient use of public resources in Ghana.* This result is similar to empirical studies from previous studies (see Gardiner et al., 2022; Hansen et al., 2022; Laegried & Rykkja, 2022).

5. Discussion and conclusion

5.1. Discussion

The present study sought to accomplish three major research objectives, namely: 1) to explore the factors that facilitate vertical accountability; 2) to explore the limitations to vertical accountability; and 3) to investigate the benefits of vertical accountability in Ghana. To accomplish these objectives, thirty (30) respondents were interviewed – 20 from seven ministries of state and 10 experts from academia, the media, and civil society organizations.

Furthermore, the present study selected Ghana as its focus for several reasons. First, Ghana has since 1992 implemented multiple initiatives and reforms geared towards improving accountability, especially vertical accountability. For instance, the country adopted and implemented the National Anti-Corruption Plan (NACAP), Right to Information (RTI) Act, Economic and Organized Crime Office

(EOCO), and the Office of the Special Prosecutor (OSP) to help fight corruption and improve accountability (Anku-Tsedee et al., 2023; Norman, 2016; Osifo, 2014; Sefa-Nyarko et al., 2021). Again, Ghana continues to be a favorable example of democracy in the sub-region, and results from this study can be beneficial to Ghana and its peers within the region.

Furthermore, to ensure the present study contributes to both theory and practice, the researchers adopted several analytical strategies. The researchers began by conducting a thorough review of the existing literature on accountability, types of accountability, and vertical accountability. The researchers began by conducting a thorough review of the existing literature on accountability, types of accountability, and vertical accountability. Again, the researchers surveyed the current literature and identified the drivers, limits, and benefits of vertical accountability. This led to a careful analysis of the data collected under these headings and their sub-headings. To ensure this study contributes to policymaking, the researchers presented their results in a manner that allows both researchers and policymakers to benefit from the findings. After the analysis of the data for this study, several intriguing and important observations were made worth discussing in detail.

To begin with, the present study identified several drivers of vertical accountability in Ghana that are consistent with the current literature. For instance, the current study reveals that disclosure of financial income, assets, and interest; the Right to Information (RTI) Act; merit-based recruitment; proper record keeping; performance-based evaluation; training and development within ministries; the absence of corruption; and the absence of conflict of interest are major drivers of vertical accountability for the seven ministries of states examined in this study. This finding is consistent with results from other studies that examined these drivers in other countries (see Boateng et al., 2022; Jan, Lai, Draz, et al., 2021). Additionally, these findings provide support for hypotheses 1–6 of the current study. Although Ghana has accomplished a lot in improving accountability in general and vertical accountability, some studies contend that more needs to be done to improve accountability, especially vertical accountability in Ghana (see Graham et al., 2019; Osifo, 2014). According to some studies, the poor performance of Ghana on the corruption index is evidence of the work that needs to happen, but it is also a suggestion that current initiatives and reforms are not producing the expected results that policymakers and other stakeholders would like to see (Osifo, 2014).

Another interesting and important revelation from this present study worth mentioning and discussing deals with the factors that limit vertical accountability. Overall, the present study identified six factors that strongly limit vertical accountability in Ghana: 1) the presence of corruption; 2) the presence of nepotism/patron-clientelism; 3) the presence of conflict of interest; 4) a lack of political commitment and participation; 5) inadequate resources; and 6) weak complaints and accountability mechanisms. Young democracies like Ghana and others in the sub-region are continuously plagued by some of these factors (see Abdulai & Crawford, 2010; Reddy, 2008). Previous studies indicate that it is not uncommon to observe young democracies struggle with corruption, inadequate resources, a lack of commitment from their leaders, low levels of political participation, and weak systems of accountability (Abdulai & Crawford, 2010). Although numerous accountability systems exist in Ghana, the failure to thoroughly implement these systems continues to be an issue (Asomah, 2022; Graham et al., 2019). A major contributing factor to this failure involves ethno-religious politics and its related consequences on policy formulation and administration in Ghana (Nathan, 2019; Okyerefo et al., 2011). A shift from ethnocentric politics, policy formulation, and administration to issue-based politics driven by empirical evidence can help reduce the limiting effect of some of these factors on vertical accountability.

Additionally, the result of the present study indicates that vertical accountability has some benefits and advantages if adopted and implemented properly. Previous studies have identified some benefits of vertical accountability, and the findings of the present study augment these previous studies (Gardiner et al., 2022; Hansen et al., 2022; Laegried & Rykkja, 2022). More

specifically, the present study found that vertical accountability has the potential to improve openness and fairness among ministries of state in Ghana. This can be useful in ensuring trust among ministries of states due to easy access to information, which can lead to improved productivity and citizen satisfaction (Asomah, 2022; Gardiner et al., 2022; Hansen et al., 2022). Likewise, vertical accountability can also lead to the effective and efficient utilization of scarce resources, which improves the general integrity of ministries of states and public organizations (Asomah, 2022; Gardiner et al., 2022; Hansen et al., 2022). Overall, we argue that this study and its findings make a significant contribution to theorizing and policymaking about accountability, vertical accountability, and the factors that drive and limit vertical accountability, as well as the benefits of vertical accountability. Policy-wise, the present results provide policymakers in Ghana and the sub-region with the information needed for evidence-based policymaking regarding vertical accountability that can lead to addressing issues of corruption in Ghana and beyond.

5.2. Limitations

Like most empirical studies, the present study is not without limitations. One major limitation of this study deals with the number of ministries of states included in this study. We acknowledge that seven ministries of states do not reflect most of the ministries of states in Ghana. Hence, readers are cautioned about generalizing beyond the context of this study and its findings. Second, the researchers acknowledge that even within the seven ministries of states, a sample size of twenty is significantly low. Future studies are encouraged to address the current limitations of these studies by doing the following: 1) consider examining other ministries of states not included in the current analysis; 2) consider utilizing administrative data instead of interviews; and 3) expand the sample size of respondents. Despite the above limitations, the researchers argue that the present study and its findings is significant for theory building and policymaking.

6. Conclusion

In conclusion, we found that the disclosure of financial income, assets, and interest, the Right to Information (RTI) Act; merit-based recruitment, proper record keeping, performance-based evaluation, training and development, the absence of corruption, and conflicts of interest are major drivers of vertical accountability in Ghana. Additionally, we found that the presence of corruption, nepotism/patron-clientelism, conflict of interest, a lack of political commitment and participation, inadequate resources, and weak complaint and accountability mechanisms limit vertical accountability. Finally, the benefits of vertical accountability include improvements in openness and fairness, effective and efficient utilization of scarce resources, integrity, and trust. These results were extensively discussed, while recommendations for future studies were proffered.

Based on these results, we make the following recommendations: first, we recommend the creation of procedures that would buffer public sector employees and institutions from political influence and interference. This helps reduce unethical practices and eliminate the conditions that support them. Second, we recommend the stringent implementation of public sector codes of ethics and honor in Ghana. This can help reduce unethical practices in the public sector in Ghana. Finally, we recommend a strict implementation of Article 286(1) of the 1992 Constitution because it will allow the Ghana Police Service to investigate corruption and unethical cases in the public sector more effectively. Also, proper implementation of the Public Office Holders Declaration of Assets and Disqualification Act 550 of 1998 would help alleviate unethical practices within the public sector in Ghana (Government of Ghana, 1993).

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