Enhancing public accountability in a city authority

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Abstract

Purpose – This paper seeks to provide a multi-theoretical explanation of the living practice of a public entity found in Uganda, an African developing country, which successfully enhanced public accountability.

Design/methodology/approach – A qualitative narrative enquiry through storytelling was used to portray the practices of public accountability. The perceptions of various individuals were obtained using in-depth interviews, from which a coherent story structured under the themes of context, actions, results and lessons was obtained.

Findings – Findings show that public entities that put in place oversight mechanisms and management structures, involve stakeholders and create an ethical work climate enhance public accountability. The results further show that the integration of theories (agency, stewardship, stakeholder and ethical work climate) promotes public accountability.

Research limitations/implications – In terms of limitations and areas for future research, the study has been conducted on a single city authority to explain public accountability. Perhaps there is a need to conduct similar studies with other city authorities or a combination of organizations. The study has used a qualitative methodology through narrative enquiry to explain public accountability. Future studies can use a quantitative methodology, more so to test the proposed conceptual model of public accountability. Despite the study limitations, the results of this study remain relevant.

Practical implications – This study uses the positive story of a public entity from a developing country that successfully practiced public accountability. Consequently, from a practical perspective, the findings of this study can be used as a benchmark for promoting effective public accountability practices, especially in developing countries across the globe, where public accountability has proven to be a challenge. Furthermore, governments in developing countries can also use the study findings to strengthen public accountability policies in their respective countries.

Social implications – The study suggests that enhancement in public accountability practice requires an approach that brings together a multiplicity of factors. The study affords public accountability practitioners an opportunity to replicate the successful accountability practices from the story. When public accountability is enhanced, service delivery in terms of social services by the public organizations is likely to improve, leading to better quality of life in the communities served.
Originality/value – The study is novel in its use of a positive story that depicts an entity from a developing country that successfully enhanced public accountability. To explain this phenomenon, the study uses a multi-theoretical approach, unlike prior studies.

1. Background

Being answerable for actions undertaken is a fundamental feature of openness in the application of public resources and a key basis for public management (Verger *et al.*, 2019, Wood *et al.*, 2022). It provides a firm foundation for ensuring that public assets are well applied to national and international objectives (Wood *et al.*, 2022; Okitasari and Katramiz, 2022). Further, accounting for public resources acts as a social link between the providers of resources, such as taxpayers or citizens and the agents, for instance, the managers of public entities that use the resources to deliver public goods and services, as it requires the agents to explain the use of the resources to the providers (Grossi and Argento, 2022). It is anticipated that the process of public account giving safeguards the usage of the resources entrusted to public managers (Tasan-Kok *et al.*, 2019). While it is important at the national level, public accountability is also crucial at the global level for the achievement of the sustainable development goals (SDGs), whose ultimate aim is to ensure that "no one is left behind" through holding governments accountable (Cordery *et al.*, 2022).

Despite its significant role, there have been widespread public apprehensions globally concerning inadequate account giving in many public organizations (Gherardi *et al.*, 2021). Ericksen and Katsaitis (2023) observed a growing fear of weak public accountability in some jurisdictions of the European Union. In Asian countries like Malaysia, penalties for violations of public accountability practices are not well enforced, making managers less accountable (Manaf *et al.*, 2023). Evidence also indicates that many African countries continue to face major accountability challenges. For example, Ghana has experienced weak policy coordination and implementation, consequently leading to poor public sector accountability (Bonsu *et al.*, 2022). In Nigeria, the legislature has not lived up to expectations in entrenching accountable and transparent governance (Fatile and Adejowun, 2023).

Similarly, in Uganda, cases of insufficient public accountability have been predominant. The country experiences accountability challenges in the form of misallocation of funds, payments for incomplete work and failure to explain expended resources (Mwesigwa and Oladapo, 2021; Auditor General, 2005–2023). Indeed, in Uganda, the accountability challenge is in almost all categories of public entities, including urban authorities such as cities (Auditor General, 2005–2023). However, there have also been some publicly accountable entities that have maintained satisfactory or even outstanding public accountability. Such entities can be used as a standard for the enhancement of public accountability. This stimulated the need for the researchers to study accountability practices in a publicly accountable organization that has demonstrated good practices.

In the endeavor to explain public accountability and how it can be enhanced, previous studies such as Fox (2015), Masood and Afzal (2016), Tasan-Kok *et al.* (2019) and Wood *et al.* (2022) have focused on aspects such as the oversight mechanism, the management mechanism and the role of stakeholder involvement. For instance, according to

Larsson and Grimes (2022), earlier public accountability studies have not given much attention to the role of civil society. Further, few studies have considered the use of the actor perspective, yet such perceptions are important in explaining how public accountability manifests (Wood et al., 2022).

To address the above gaps, the current study uses the positive story of a public entity in Uganda, a developing African country that has satisfactorily been able to promote effective public accountability practices. Such an entity can be used as a benchmark to promote proper accountability practices, as stories with positive outcomes are replicable and can help enhance performance (Rossetti and Wall, 2017; Nalweyiso et al., 2022; Yiga et al., 2023). To explain the living practices in the story, the authors use multiple theories. Previous scholars Shepherd and Suddaby (2017) support the use of multiple theories. Nalweyiso et al. (2022) add that stories of this kind can be better explained using several theories. Consequently, this study combines agency, stewardship, stakeholder and ethical climate theories to explain public accountability in city authorities from the context of a developing country. Therefore, as authors, we argue that the study findings can be used by policymakers in developing countries and beyond to promote proper accountability practices in the public sector.

2. Theoretical and empirical literature review

Public accountability refers to the rendering of an explanation to the public for a duty assigned (Bovens, 2003; Darmoko et al., 2021). Wood et al. (2022) assert that there is a social contract between society and those who seek to serve it. Cima (2013) asserts that public accountability is a key characteristic of democratic systems and is a result of the delegation of power from citizens to the government. There are various forms of public accountability. Examples include political, social and corporate forms of accountability (Stewart, 1984; Bovens, 2003; Fox, 2015, Darmoko et al., 2021). In this study, public accountability focusses on the relationship between managers and citizens in the provision of public goods and services (managerial accountability) in a city authority, including: budgeting and related control systems (procedural accountability); receipt, custody, use and documenting financial resource use (financial accountability); delivery of goods and services (output accountability) and reporting (Mulgan, 2002; Bovens, 2003; Cima, 2013; Darmoko et al., 2021).

Based on a review of the theories, there are several factors that are envisaged to explain public accountability. The study used a multi-theoretical approach to develop unified concepts that are envisioned to offer a richer explanation of public accountability. The theories incorporated are: the agency theory (AT), stewardship theory (Stew-T), stakeholder theory (Stak-T) and ethical work climate theory (EWCT). Each of the theories describes different practices of accountability and how enhancements can be made. The application of multiple theories avails a comprehensive investigation of study variables (Nalweyiso et al., 2022). The various theories and related literature used in this study are reviewed below.

First is AT (Jensen and Meckling, 1976), which posits that principals own resources, which they provide to agents to manage, so as to achieve the principals' interests. Jensen and Meckling (1976) posit that both the principal and agent are utility maximizers. Jensen and Meckling (1976) and Eisenhardt (1989) contend that agents may have different motives that are not directly relevant to the principals' objectives. The likelihood of agents acting in their own interests is further reinforced by information asymmetry when owners are not part of daily management (Jensen and Meckling, 1976; Eisenhardt, 1989). Jensen and Meckling (1976) and Dang and Nguyen (2022) assert that the principals will limit divergence from their goals by establishing incentives for agents and incurring monitoring costs (for independent third parties to undertake monitoring). In accordance with AT, independent monitors such as auditors are crucial in the principal–agent relationship (Eisenhardt, 1989; Dang and Nguyen, 2022). The independent party carries out monitoring to the satisfaction of both principals and

agents and provides independent assurance on the work of agents (Dang and Nguyen, 2022). With continuous independent party checks, management becomes more cautious, which leads to improvements in accountability. In this study, the independent parties comprising internal audit, audit committees, external audit or auditors general and public accounts committees of parliament comprise the oversight mechanism (Cordery *et al.*, 2022; Dang and Nguyen, 2022).

According to empirical literature, in order to ensure the effective running of governments and to realize public accountability, oversight mechanisms are put in place (Ibietan, 2013; Cordery *et al.*, 2022). Nxumalo *et al.* (2018) and Dang and Nguyen (2022) assert that oversight mechanisms are crucial for public accountability and ensure that managers provide services to the public in an efficient and effective manner. There is therefore a need for the existence of independent oversight mechanisms to examine the work of public leaders and provide assurance to stakeholders on resource utilization. Whereas, according to Fatile and Adejuwon (2023), the existence of an oversight function in the form of a legislature had not promoted accountable and transparent governance in Nigeria, Cordery *et al.* (2022)'s India study indicated that supreme audit institutions and public accounts committees are crucial in ensuring that governments provide proper accountability.

AT is therefore crucial in explaining the role of the oversight mechanism in public accountability. However, it ignores the duty of the manager to implement systems that enhance accountability (Busuioc and Lodge, 2015; Bonsu *et al.*, 2022). Due to the importance of the management mechanism (Beckmerhagen *et al.*, 2004; Bonsu *et al.*, 2022), Stew-T is examined.

Stew-T (Donaldson and Davis, 1991) asserts that given a choice between self-serving behavior and pro-organizational behavior, a steward's behavior will not depart from the interests of his/her organization. Individuals hold a covenantal relationship with their organizations that represents a moral commitment toward a common goal without taking advantage of each other (Donaldson and Davis, 1991; Davis *et al.*, 1997). Hernandez (2012) asserts that managers believe they are morally obliged to pursue the interests of principals. According to Donaldson and Davis (1991), performance variations arise from whether the structural situation in which the executive is located facilitates effective action. If the structural situation enables the manager to bring out his/her stewardship competencies, the performance of the manager will be optimized (Donaldson and Davis, 1991).

In this study, the management mechanism comprises: managers with reputable character and management style (Masood and Afzal, 2016; Bonsu *et al.*, 2022), enabling systems, which include internal controls, administrative structures and levels of authority (Hass *et al.*, 2006; Bonsu *et al.*, 2022) and intrinsic rewards (Davis *et al.*, 1997; Hernandez, 2012), such as mission alignment and recognition. Hernandez (2012) asserts that some managers feel answerable and will demonstrate good leadership character and accountability, even without strict oversight mechanisms. Hass *et al.* (2006) and Arnaud and Schminke (2012) add the establishment and maintenance of enabling systems as a crucial part of the management mechanism. If enabling systems allow managers to fully tap their competencies, performance is enhanced (Arnaud and Schminke, 2012). Management is also required to ensure that staff are motivated to keep running activities for the achievement of organizational goals (Rouault and Albertini, 2022). Some staff are motivated by nonmonetary rewards and managers should focus on such intrinsic rewards (Bonsu *et al.*, 2022; Rouault and Albertini, 2022). Rouault and Albertini (2022)'s study in France revealed that management systems in the form of internal controls and intrinsic rewards are important for accountability.

As much as Stew-T is important for this study, it is limited on the basis that the manager's target may be short-term. Corporate scandals in the past have also depicted that trusted managers are an exceptional occurrence, not the norm (Koerniadi and Rad, 2012). Further,

given that organizations interact with various stakeholders whose roles are key in achieving the goals of the organization and accountability, consideration is made for Stak-T.

In accordance with Stak-T (Freeman, 1983), corporations have stakeholders who benefit from or are hurt by and whose privileges are disrupted or protected by their actions. Therefore, just as stockholders have rights to claim for certain actions and ways of conduct of corporation business, other stakeholders have rights to make claims on the way the corporation is managed (Freeman, 1983). According to Freeman and Reed (1983) and Freeman *et al.* (2018), an organization's success is dependent on how well it manages relationships with its key stakeholders that can affect the realization of its purpose.

From an empirical perspective, stakeholder involvement is observed to influence public accountability. Kahane *et al.* (2013) and Goddard (2021) assert that engaging stakeholders provides a publicly legible, efficient and effective route to engaging social and political diversity relevant to the issue. The study by Larsson and Grimes (2022) on European countries, done using secondary data and statistical modeling, found that the involvement of civil society reduces corruption tendencies.

However, Stak-T has been criticized on the grounds that it does not indicate to what extent management should go in addressing the interests of different stakeholders; if there is no limit to this, management may be derailed from organizational objectives (Fernandez *et al.*, 2022). On the other hand, it is also noted that the organizational environment in which the staff work can influence their behavior. In this regard, EWCT was reviewed.

EWCT (Victor and Cullen, 1987, 1988) asserts that ethical climates in organizations arise as a result of members' perceptions of ethical norms. This theory is premised on the collective perception of acceptable behavior by organizational staff. A work climate refers to perceptions that are psychologically meaningful explanations that individuals agree to characterize systems' procedures and practices (Victor and Cullen, 1987, 1998). The predominant perceptions of distinctive organizational procedures and practices that have ethical content comprise the ethical work climate (Victor and Cullen, 1987, 1988). Victor and Cullen (1988) stress that organizations are social players that influence the conduct of their workforce.

Empirically, it is believed that organizations can influence the ethical or unethical conduct of employees. According to Victor and Cullen (1987, 1988) and Arnaud and Schminke (2012), an individual's perception of the ethical work climate affects their decisions and actions. Public officials' compliance with public accountability can be influenced by their perceptions of the ethical work climate. Sajari *et al.* (2022) concluded that ethical work principles are vital in minimizing corruption tendencies in Malaysian public entities.

Based on the foregoing theoretical and literature review, it is argued that the consolidation of AT, Stew-T, Stak-T and EWCT provides a holistic and comprehensive understanding of public accountability in city authorities.

3. Methodology
3.1 Study context
Kampala Capital City Authority (KCCA) is a government agency in Uganda that is responsible for running the public services of Uganda's capital city. Uganda is a developing country in Africa. KCCA was selected because it is one of the public entities at the core of accountability in the receipt and use of public funds for social services such as roads and health centers (KCCA, 2010-2023). More so, KCCA was selected because of its ability to turn around the earlier highly publicized poor public accountability practices in the years prior to 2011, to an outstanding publicly accountable organization in the years from 2012 onwards (Auditor General's reports, 2005–2023; MoFPED, 2016–2022; OPM, 2019–2022). Finally, Uganda as a country was selected because of a number of challenges of public accountability

that have been experienced in several of its public entities (Mwesigwa and Oladapo, 2021; Auditor General, 2005–2023). The study objective was to find answers on how the city authority enhanced public accountability.

3.2 Research philosophy
The study was based on social constructivism, which assumes that reality is unstructured and is founded on the perceptions and lived experiences of individuals (Nalweyiso *et al.*, 2022). In this study, individual players like directors (accountability providers) and councilors (accountability recipients) at KCCA had their own views regarding how KCCA has become an outstanding publicly accountable entity. As a result, the study used interviews to obtain knowledge about the unstructured nature of public accountability at the authority level (Knight and Cross, 2012; Yiga *et al.*, 2023). Subsequently, the researchers used a qualitative methodology to investigate the phenomenon of public accountability. According to Newman *et al.* (2021), a qualitative methodology enables a detailed exploration of multiple perspectives on the study concept.

3.3 Research design
The study applied storytelling as a form of narrative inquiry in a qualitative research approach. According to Liu *et.al.* (2012), storytelling is vital in explaining diverse perspectives about the phenomenon under investigation. Besides, previous scholars like Nalweyiso *et al.* (2022) and Yiga *et al.* (2023) assert that storytelling gives the researchers an opportunity to obtain real-life experience of practices narrated through interactions with participants.

3.4 Study population and sample
The study population consisted of 22 employees of KCCA (accountability providers) at the ranks of Executive Director and Directors heading the various authority departments and 21 councilors (accountability recipients) on the committees of the authority responsible for overseeing the discharge of its functions (KCCA, 2010–2023), making a total population of 43. The use of multiple participants is recommended by Neuman (2007). The study purposively selected participants based on their knowledge of public accountability matters. According to Creswell (2013), purposive sampling is considered ideal for qualitative studies. The sample size for the study was obtained at the saturation point. This is the point when no more new information is obtained from subsequent interviews and this may vary from study to study (Sebele-Mpofu, 2020). In this study, out of the population of 43 individuals, the saturation point was obtained at the 15th participant, implying that the sample size consisted of 15 key informants. Indeed, Hennink and Kaiser (2022) assert that the saturation point can be reached between 9 and 17 participants.

3.5 Data collection
Data were collected using an interview guide designed following an appreciative enquiry approach. Appreciative narrative enquiry is suited for strength-based research because it gives the interviewer an opportunity to ask analytical follow-up questions that support a deeper examination of the subject matter in practice (Nalweyiso *et al.*, 2022). In addition, data was also obtained from a review of documents (Mwesigwa and Oladapo, 2021). On obtaining institutional approval from KCCA, the researchers made several physical visits to interact with the participants at the authority. The interactions lasted between 45 and 60 min, and the researchers took notes and audio recorded the interviews with permission from the participants. The data were collected only from participants who agreed to take part in the study.

3.6 Data analysis
To analyze the data in this study, the authors used qualitative content analysis (Yiga *et al.*, 2023). Based on the guidelines by Smith (2012), the researchers used predetermined themes in the form of context, actions, results and lessons to generate a comprehensible story on public accountability at KCCA. The context provides the prevailing situation that needed to be altered, the actions indicate what has been done to address the situation, the results are the outcomes obtained from the actions undertaken and the lessons entail the learning points drawn from the story. These themes comprised the unit of analysis in line with earlier scholars (Nalweyiso *et al.*, 2022; Yiga *et al.*, 2023). Initially, the principal researcher did the coding, but subsequently all the researchers converged to agree, hence ensuring objectivity (Straus and Corbin, 1990). The research team ensured that the right information from the interviews was included under each of the themes used in this study. By doing so, the researchers were able to obtain a meaningful story (Smith, 2012; Yiga *et al.*, 2023).

3.7 Ethical considerations
Besides receiving ethical review and institutional approval, the participants were briefed about the purpose of the study, which was academic knowledge advancement (Saunders *et al.*, 2019). The researchers also sought the consent of the participants and ensured confidentiality as per the recommendations of Newman *et al.* (2021). In addition, pseudonyms were used to present findings obtained from participants to conceal their identities (Heaton, 2022).

4. Findings
The study findings are presented in a structure of the positive story with the title "*Enhancing Public Accountability in a City Authority.*" The story is organized under four themes: context, actions, results and lessons (Smith, 2012; Nalweyiso *et al.*, 2022; Yiga *et al.*, 2023). According to Reay *et al.* (2019), there seems to be no standard format for presenting qualitative findings. Consequently, in this study, we present the findings in the form of a positive story as per the recommendations of Wang and Geale (2015). Positive stories evidence good practices for replication Rossetti and Wall (2017), Engel *et al.* (2021).

4.1 Enhancing public accountability in a city authority
4.1.1 Context. Kampala Capital City Authority (KCCA) was formed in 2011 to replace Kampala City Council (KCC). For several years prior to 2011, there were prevalent concerns within the government and the general public regarding accountability by KCC managers. The entity was entrusted with the management of the public affairs of the capital city of Uganda. However, the Council managers had failed to adhere to financial guidelines, approved budgets and maintenance of accounting records. Participant (CA1) revealed that "*the entity experienced loss of colossal sums of public funds, had an un-updated fixed asset register, encountered revenue under-collection and unaccounted for funds.*" Such malpractices resulted in poor delivery of public services like; roads, education and garbage disposal and regular qualification of its audit reports due to poor record-keeping and reporting.

4.1.2 Actions. In 2011, after the enactment of its enabling law, the KCCA Act 2010, KCCA was formed to replace the defunct KCC, which was marred with inadequate record-keeping and several other public accountability issues. The authority set up a new staffing structure in 2012. According to participant (CA2), "*KCCA recruited professional staff in all departments, put in place a centralized authority funds management system and a new IT based revenue collection system.*" Participant (CA3) stated that, "*when we came as new management, we hired a consultant to rebuild the assets' register to address the asset management gap.*"

The Executive Director introduced weekly planning meetings, strict staff work ethics and regulations, staff clocking system to record attendance and enhanced communication through the use of noticeboards and emails. Participant (CA4) revealed that *"as directors, we set weekly targets and conducted weekly performance reviews, cascaded the newly established ethical work methods to lower staff, and emphasized individual as well as collective responsibility through assigning of tasks."* The new work environment made staff more responsible at a personal level and as members of work groups.

The internal audit function was strengthened to oversee the authority's control systems and provide quarterly monitoring reports. The authority provided timely financial reports to external auditors for examination and submission to parliament. Participant (CA5) explained that *"these days when we go to the Parliamentary Public Accounts Committee, we adequately prepare as the committee has become more rigorous in scrutiny because of the information availed to it through audit reports."* An audit committee was put in place and empowered with the resources required for enquiries. The authority enabled councilors to have timely discussion and approval of authority plans and budgets in consultation with their electorates and other stakeholders. More so, the authority improved public relations through the introduction of an annual stakeholder festival termed "the City Carnival," a website and social media platforms like WhatsApp and Twitter (now X) accounts.

4.1.3 Results. The new approaches resulted in enhanced utilization of entrusted resources, the achievement of planned outputs and improved public reporting, as evidenced in the period from 2014 to 2022. There was an increase in authority income from UGX 98bn in 2010/2011 to UGX 430bn in 2019/2020. The kilometrage of tarmac roads increased from 0.4 kms in 2011 to 50 kms in 2020 with the installation of new road signs. Some hospitals in the divisions were refurbished with an increased number of health staff. The city authority improved general communication with the public and provided timely responses to client enquiries. There was improvement in record-keeping and compliance with laws and regulations. Staff became more cautious about the use of authority funds due to the strengthened oversight mechanism and the ethics of the work environment. The authority won a national award for good public financial reporting from the national regulatory body of accountants in 2019. Overall, the city authority started obtaining unqualified audit opinions from the year 2014 onwards, an occurrence that was nonexistent in prior periods.

4.1.4 Lessons. The lessons that arise from this success story are: monitoring resource utilization promotes accountability; proper management and administrative structures are essential for utilization and accounting for public resources; the involvement of entity stakeholders is significant in proper usage of public resources and embracing a work environment with moral values plays a significant role in enhancing public accountability.

5. Discussion
The study findings reveal that the enactment of the KCCA Act, which led to the establishment of KCCA, brought into place a law to oversee public resource utilization. The internal audit function was strengthened to oversee the authority's control systems. KCCA provided timely financial reports to external auditors for examination and submission to Parliament for scrutiny. Participant (CA5) affirmed that *"these days when we go to the Parliamentary Public Accounts Committee, we adequately prepare as the committee has become more rigorous in scrutiny because of the information availed to it through audit reports."* Currently, KCCA has experienced an improvement in record-keeping and compliance with laws and regulations. This finding contradicts Fatile and Adejuwon (2023), who found out that the legislative oversight function had not promoted accountability in Nigeria. The current study findings concur with Cordery *et al.* (2022), who indicated that supreme audit institutions and public accounts committees are crucial in ensuring that governments account. The findings also

support AT (Jensen and Meckling, 1976), which states that independent monitors such as auditors are crucial in the principal–agent relationship.

The findings further show that the authority set up a new staffing structure in 2012. According to participant (CA2), *"KCCA recruited professional staff in all departments, put in place a centralized Authority funds management system and a new IT based revenue collection system."* Consequently, staff became more cautious about the use of authority funds. Due to these improvements, KCCA won a national award for good public financial reporting in 2019. The findings agree with those of Rouault and Albertini (2022), who assert that management systems are important for accountability. However, this research was done in not-for-profit organizations found in France, unlike the current study done in a public entity in Uganda. The findings also support the Stew-T (Donaldson and Davis, 1991), which stipulates that if the organization's structural situation is adequate to enable the manager to bring out his/her stewardship competencies, the performance of the manager is optimized.

In addition, the authority enabled councilors to have timely discussion and approval of authority plans and budgets in consultation with their electorates and other stakeholders. More so, KCCA improved public relations through the introduction of an annual stakeholder festival termed "the City Annual Carnival," a website and social media platforms like WhatsApp and Twitter (X) accounts. The findings are in line with Larsson and Grimes (2022), who found that stakeholder involvement reduces corruption tendencies. However, their study was carried out in European Union countries and used secondary data and subsequently statistical modeling. The current study used primary qualitative data in an African context, contributing to the extant literature by indicating that stakeholder involvement enhances public accountability. The findings support Stak-T (Freeman and Reed, 1983), which states that an organization's success is dependent on the proper management of relationships with its key stakeholders.

Furthermore, the city authority introduced strict staff work ethics and regulations, a staff clocking system to record attendance and enhanced communication through noticeboards and emails. Participant (CA4) revealed, *"as directors we set weekly targets and conducted weekly performance reviews, cascaded the newly established ethical work methods to lower staff, and emphasized individual as well as collective responsibility through assigning of tasks."* The new work environment made staff more responsible at a personal level and as members of work groups. The findings agree with Sajari *et al.* (2022), who concluded that ethical work principles are vital in minimizing corruption tendencies. Despite the similarity in the findings, however, the previous study undertaken in Malaysia, used a quantitative methodology. The present study, with a qualitative methodology, contributes to the body of knowledge by indicating that an ethical work climate is vital to enhancing public accountability in Uganda. The findings are in line with EWCT (Victor and Cullen, 1988), which stresses that organizations are social players that influence the ethical or unethical conduct of their workforce.

From the preceding discussion, the authors propose a conceptual model (Figure 1) for promoting public accountability practices in city authorities and other public sector organizations with similar settings.

6. Conclusions, implications, limitations and areas for further research
The study aimed to enhance public accountability in city authorities and other public sector entities with similar settings using multiple theories. From the interviews conducted with the KCCA Directors and Councilors plus the review of existing documents, a positive story was formed depicting how public accountability was enhanced. Based on the findings, it is shown that AT, Stew-T, Stak-T and EWCT combined give a holistic explanation of public accountability in city authorities. Therefore, by doing so, the study addresses the question of
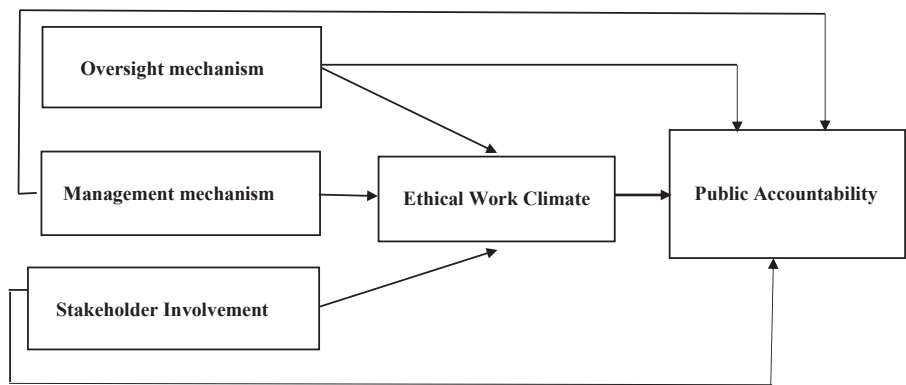
Source(s): Authors own development

how public accountability is enhanced by public entities like city authorities. Indeed, as authors, we add our voice to the assertion that the living practices depicted in the story can be better explained through a multi-theoretical lens. From these multiple theories, the study proposes a model that suggests that the oversight mechanism, management mechanism, stakeholder involvement and ethical work climate combined explain public accountability in city authorities.

Theoretically, this study uses multiple theories to offer a holistic explanation of public accountability, unlike the earlier studies that considered them individually. As a result, the current study contributes to the extant body of knowledge by indicating that the oversight mechanism, management mechanism, stakeholder involvement and ethical work climate together give a more comprehensive explanation for public accountability.

Relatedly, this study uses the positive story of a public entity from a developing country that successfully practiced public accountability. Consequently, from a practical perspective, the findings of this study can be used as a benchmark for promoting effective public accountability practices, especially in developing countries across the globe, where public accountability has proved to be a challenge. Furthermore, governments in developing countries can also use the study findings to strengthen public accountability policies in their respective countries.

In terms of limitations and areas for future research, the study has been conducted on a single city authority to explain public accountability. Perhaps there is a need to conduct similar studies in other city authorities or a combination of organizations. The study has used a qualitative methodology through narrative enquiry to explain public accountability. Future studies can use a quantitative methodology, more so to test the proposed conceptual model of public accountability. Despite the study limitations, the results of this study remain relevant.

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