E-Governance and Service Delivery in Akwa Ibom State Civil Service

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Abstract

The e-payment systems and digital payroll technologies as part of e-governance were expected to increase transparency and accountability through accurate transaction tracking, prevention of ghost worker fraud, and streamlining administrative processes, ultimately leading to cost savings and better management. There is however a debate among scholars on the effectiveness of e-governance on service delivery. This study explored the impact of e-governance on service delivery in Akwa Ibom State Civil Service. The work adopted descriptive method which allowed it to rely on documentary evidence as its source of data collection to examine how digitization and e-payment systems affects ghost worker fraud and financial corruption within the Akwa Ibom State civil service. Public Value Theory served as the theoretical framework. The study found that while advances in Information and Communication Technology (ICT) have significantly improved service delivery in developed nations, developing countries like Nigeria face a notable digital divide. This divide is due to factors such as limited technology access, inadequate infrastructure, resistance to change, and the dearth of skilled ICT personnel. To build on the successes of e-governance, the study recommended among others implementation of comprehensive bio-metric systems to ensure payroll accuracy.

Keywords: Corruption, E-Governance, Digitization, E- Payment, Service Delivery.

Introduction

Over time, advances in Information and Communication Technology (ICT) have significantly improved how both private and public sectors provide services in countries around the world. In developed nations, most government agencies now use e-government platforms to carry out nearly all their operations, making it easier for public officials to complete various tasks. However, not all countries are advancing at the same rate, as there is a noticeable digital divide between developed and developing nations when it comes to using e-government platforms for service delivery. This gap can be attributed to several factors, including access to technology, infrastructure, lack of openness to change by those who ought to embrace same, low level of skilled human resources, and unreliable power supply; which are all essential for the success of e-governance.

E-governance offers significant benefits for public institutions globally. Many governments have adopted e-government systems, recognizing their ability to streamline operations, improve public services, and manage data and resources more efficiently. These systems help to reduce costs, save time, and enhance overall effectiveness in the public sector. However,

developing countries often lag behind their developed counterparts in adopting e-government due to various challenges, including economic, technical, and social barriers.

In Akwa Ibom State, the government has invested significantly in e-governance to improve service delivery to the people. Despite these efforts, the state has struggled to fully implement successful e-government systems due to challenges such as inadequate ICT infrastructure, privacy and security concerns, and resistance to change within government departments; cultural, organizational, and political factors also play a role in these difficulties. In particular, the relatively low level of ICT infrastructure in the state has hampered the targeted success of e-government systems, as the challenge of grappling with issues like limited internet access and high technology costs have been rife, thereby constituting a huge drawback.

Switching from traditional manual methods to electronic systems in public offices appears to have led to resistance from employees, who may erroneously see e-governance as a threat to their jobs. This resistance, often driven by fear of change and unpreparedness to use new technologies, can obstruct modernization efforts. Additionally, in developing countries, many public service employees and citizens lack awareness of e-government services and their benefits, further hindering adoption. In Akwa Ibom State, while the payroll system is fully digitized and a good number of ministries are using ICT to reach out to the public. It is still unclear just how overly effective this shift has been after a considerable number of years of trying this noble venture. The major objectives of this work is

    i.   to examine how the digitization of the Akwa Ibom State civil service has contributed to the reduction of ghost workers fraud in the system.

    ii.   to ascertain if the introduction of e-payment for government services/registration has minimized financial corruption in the Akwa Ibom state civil service.

Methodology

The study utilized documentary and descriptive research methods to thoroughly examine the effects of digitization and e-payment systems on ghost worker fraud and financial corruption within the Akwa Ibom State civil service. Data were sourced from secondary materials, and thematic analysis was employed to uncover common themes and patterns regarding the effectiveness of these digital systems on service delivery in Akwa Ibom State.

E-Governance

E-governance is broadly defined as using technology to improve how governments interact with citizens and other sectors. It covers various functions, from information sharing to service delivery, with the goal of making governance more transparent, efficient, and accessible. Estevez and Janowski (2013) highlight that e-governance aims to use technology to transform government operations for a positive societal impact, while Palvia and Sharma (2007) emphasize its role in managing resources more effectively. According to UNESCO, e-governance enhances government accountability and citizen participation in decision-making processes. The approach aims to modernize service delivery, making it cost-effective and timely by utilizing digital tools such as the internet and ICT platforms (Hassan and Siyanbola, 2010). E-governance, as noted by Nkwe (2012), marks a shift from traditional public administration to a more innovative model where ICTs play a central role in delivering services to the public.

The adoption of e-governance enables governments to reduce costs, improve transparency, and foster greater public participation in policymaking. This transformation reflects a global trend toward more efficient, inclusive governance, where digital technologies play a crucial role in bridging the gap between governments and citizens. The widespread adoption of e-governance is gradually, but surely reshaping the how of public service delivery and with the focus seemingly on making it more accessible, reliable, participatory and citizen-focused (Nanda, 2022).

Service Delivery

Service delivery refers to the process of providing services to the public, aiming to meet the needs and expectations of citizens. The main goal is to improve people's lives and overall well-being. According to Nwanisobi and Christopher (2020), effective service delivery involves making essential services like healthcare, education, and infrastructure accessible, efficient, and of high quality, typically through government agencies or institutions. Bokhari and Myeong (2023) emphasize that services like security, energy, water, and public transportation are key examples. However, Ajibade et al. (2017) note that service quality is about how well a service meets or exceeds customer expectations, playing a crucial role in customer satisfaction and loyalty. Service quality is vital for the success of any organization, as it affects its reputation and competitiveness.

In the context of e-governance, service delivery includes public services such as healthcare, education, infrastructure, and social welfare (Ajibade et al., 2017). Good governance is often measured by how effectively a government delivers these services, directly impacting citizens' quality of life. Evaluating how well services meet public needs is a key factor in assessing the effectiveness of governance. Public services refer to the services the government provides directly or indirectly to its citizens, which can include infrastructure and personal security (Udofot et al., 2020; Ajibade et al., 2017). The degree of government involvement in service delivery depends on the economic system: capitalist systems rely more on private sector services, while socialist systems have government-controlled services. In mixed economies like Nigeria, both the public and private sectors play significant roles, with the government primarily responsible for public service through its agencies.

Oronsaye (2010) suggests that delivering public services is about meeting the needs of the public efficiently; it requires treating citizens as the focus of service delivery, similar to how the private sector gives customers prominence in their transactions. (Aladegbola & Jaiyeola, 2016). Put differently, the provision of public services is seen as a core function of the public sector (Mitel, 2007). Carlson, Davis, and Leach (2005) went ahead to view service delivery as an interaction between the public, service providers, and policymakers, supported by services and structures typically managed by the state and this includes infrastructure, social services, and personal security. Public service delivery assumes a legal obligation for governments to provide high-quality services (Yayale, 2004). Fox and Meyer (1996), cited in Ajibade et al. (2017), define public service delivery as the provision of both physical goods and intangible services that the private sector cannot produce.

Empirical Review

Chukwuemeka, Okeke, and Onwuchekwa (2018) focused on the correlation between e-governance and service quality, using descriptive survey research methods. Their findings

revealed a strong positive correlation, recommending that Nigerian public institutions should fully leverage on e-governance to improve service quality. In Kenya, Riany, Were, and Kihara (2018) evaluated the impact of e-governance on public service delivery, showing that the implementation of e-government policies significantly improved public sector performance. Amuche (2019) investigated how e-governance improved service delivery in Ebonyi State. The study highlighted several benefits, including increased transparency, reduced corruption, and enhanced project implementation through digital government strategies. Similarly, Muridzi (2019) used the Technology Acceptance Model and other frameworks to examine e-governance in South African municipalities. The study concluded that e-governance improved citizen engagement and created an ecosystem that enhanced interactions between government entities and the public.

Further research by Alahakoon and Jehan (2020) in Sri Lanka used data envelopment analysis to assess public service efficiency. Their findings revealed that while e-governance holds great potentials, public services in Sri Lanka were yet to achieve optimal efficiency. Another study by Pabatang-Hussien (2023) examined the role of e-governance in promoting good governance in the Philippines, highlighting improvements in service delivery through various e-governance models. In Nigeria, Chiamaka et al. (2021) studied the impact of electronic tax systems on internally generated revenue in Ebonyi State. Their research showed that while electronic tax registration and filing positively affected revenue generation, electronic tax payments did not show a statistically significant impact. Julius, Simotwo, and Alexis (2023) examined e-procurement strategies in Trans-Nzoia County, Kenya, and found that these strategies significantly enhanced service delivery.

Xu and Tang (2020) explored the role of 311 systems in promoting distributional equity in the United States. Their study found that minority communities were more likely to use these platforms, which helped bridge the gap in service delivery equity. In Bangladesh, Hoque (2020) and Zafarullah and Ferdous (2021) assessed e-governance initiatives in rural areas, finding that these efforts improved service delivery and citizen satisfaction but highlighted challenges such as the digital divide. In similar vein, Kompella (2020) examined the development and deployment of e-governance systems, emphasizing the importance of stable designs and inter-organizational cooperation. His research underscored that while technology can enhance service delivery, successful implementation depends, to a large extent on aligning organizational relationships and fostering co-evolution with societal needs. Collectively, these studies demonstrate that e-governance significantly enhances service delivery across various contexts, but the existence of challenges such as infrastructure, digital divides, and system stability should, as of necessity be addressed for optimal outcomes.

Theoretical Framework

To ground the research in a solid theoretical foundation, the researchers have chosen to use Public Value Theory, as developed by Moore in 1995, alongside Salman's model from 2013. Public Value Theory is based on the idea that, like any organization, public institutions need to continually reorganize and adopt strategic measures to create value for the public. For public value to be effectively delivered, organizations or bureaucracies must focus on the outcomes of their strategies aimed at improving service delivery. This means there must be a level of trust between the public and the institutions providing these services. The services should be tailored

to meet the needs of the people, ensuring that resources are used efficiently to achieve the greatest satisfaction and results, with all stakeholders involved in the process.

In applying this theory to e-governance and service delivery in Akwa Ibom, the move towards e-governance was driven by the need to keep pace with modern advancements. Traditional methods of delivering public services, which are manual, slow, and inefficient, had failed over the years to provide adequate value for money. E-governance was introduced to create a more inclusive, transparent, effective and robust governance model. It aims to enhance the quality of services across various sectors such as Education, Tax collection, Agriculture and health-by reducing mortality rates, combating corruption, and fostering overall development with minimal resources for maximum impact.

Public Value Theory, as proposed by Moore, stresses the importance of generating value for citizens through government actions and services. Additionally, Public Value Theory advocates for focusing on societal benefits rather than just bureaucratic procedures. This would ultimately lead to more effective and efficient service delivery, as resources that would be eventually allocated would be on the bases of public needs and priorities. Overall, Public Value Theory offers a framework for reorienting service delivery efforts in Akwa Ibom State and across Nigeria. Embracing this approach, particularly through e-governance, can significantly enhance service delivery by fostering citizen-centered governance, improving accountability, and increasing the effectiveness of public policies and programmes in enhancing the quality of life for Nigerians.

E-governance and Service delivery in Akwa Ibom State Civil Service

E-governance and service delivery are closely connected, with e-governance playing a key role in enhancing service delivery. By using digital tools and data-driven strategies, governments can improve the efficiency, transparency, and citizen-centeredness of their services, leading to better governance and outcomes for people (Portion, Nwosu & Nwokike, 2023; Sakolkar, 2023). This digital shift fosters accountability and responsiveness on the part of governments in governance, while giving the governed the needed confidence to fully participate. Technology helps optimize resources and streamline administration, cutting down on red tape (Bof & Previtali, 2007; Sahur & Amiruddin, 2023; Sirait, Salsabila, Dompak & Lodan, 2023). As a result, citizens benefit from better services and are more satisfied with government operations.

Ojo (2014) explained that e-governance promotes transparency by making government processes and information easily accessible to the public. When citizens can view government data, budgets, and performance reports online, it encourages accountability (Maione, Sorrentino & Kruja, 2022; Lindquist, 2022). This access leads to improved service quality as officials are held to higher standards by an informed public. The increased transparency motivates government officials to act responsibly, knowing their actions are open to public scrutiny. Consequently, public services improve as officials aim to meet these higher expectations (He & Ma, 2021; Yeboah-Assiamah, Damoah & Bawole, 2021; Mislawaty, Harahap & Anisyah, 2022). This open access to information strengthens the relationship between government and citizens, benefiting society overall.

The use of technology in government allows for better resource management, cutting costs associated with traditional paperwork and manual processes (Johnson et al., 2022). Digital

processes and automation speed up service delivery, making it easier to respond to urgent issues (Kassen, 2022). This faster service benefits citizens and enables quick crisis responses.

E-governance plays a crucial role in making government services more accessible and building public trust (Bhuvana & Vasantha, 2020). According to Filgueiras et al. (2019), the digital transformation in government goes beyond technology, marking significant changes in how public institutions operate and how key actors make decisions about digitizing services. As noted by Seo and Myeong (2021), the adoption of digital tools represents more than just technological upgrades; it signifies a fundamental shift in public administration. This change includes reworking administrative processes and transforming how stakeholders interact in a digital environment. The move towards digital governance involves the collaboration of government agencies, citizens, and private entities, all of whom shape its direction. Factors such as technology readiness, infrastructure, political commitment, financial resources, and societal expectations play vital roles in the success of e-governance (Chen et al., 2021).

In Makassar City, the implementation of e-governance has greatly improved the efficiency of public service delivery (Mustafa et al., 2020), largely due to strong political backing, particularly from the mayor (Tadda et al., 2023). Despite occasional challenges, such as miscommunication and low digital literacy among residents, the local government has actively worked to address these issues (Alahendra et al., 2021). In rural areas, ICT and digital tools have significantly improved interactions with government by making services more transparent and accessible (Gómez-Carmona et al., 2023). These advancements not only reduce bureaucratic hurdles but also foster trust in government services (Newman et al., 2022). However, while e-governance holds great potential, it also poses challenges, such as the digital divide, which can leave marginalized communities at a disadvantage (Sadik-Zada et al., 2022). Rural areas with inadequate infrastructure and internet connectivity are particularly affected, limiting their access to digital services (Abah & Nwokwu, 2019). Investing in technology infrastructure is essential for bridging this gap and ensuring that all citizens can benefit from e-governance.

Moreover, the rise of Artificial Intelligent (AI) in public services has sparked concerns about regulation and the risk of biases in decision-making processes (Kuziemski & Misuraca, 2020). As governments adopt AI-driven systems, they face challenges related to data security, ethics, and maintaining public trust (Felzmann et al., 2020). Ensuring transparency and accountability in these systems is crucial to prevent the exclusion of those without access to digital resources (Herale, 2023). To fully realize the benefits of e-governance, governments must invest in both technology and workforce development, equipping public servants with the necessary skills to manage these changes effectively (Thite, 2022). This transition requires addressing issues like digital exclusion, safeguarding data privacy, and maintaining fairness in AI-driven governance (Nasir et al., 2023). Operational efficiency and information quality are critical for ensuring that e-governance enhances service delivery and citizen engagement (Santa et al., 2019). However, challenges like the lack of formal identification in developing countries remain significant barriers to realizing the full potential of e-governance (Addo & Senyo, 2021).

The Digitization and Ghost Worker's Reduction in Akwa Ibom State Civil Service

Fortunately, moving to digital payroll systems offers a better option and become a game-changer. Digital technology offers several benefits, including greater transparency. With digital systems, every payroll transaction is recorded, and features like biometric authentication and

digital signatures help verify employee identities and detect discrepancies (Adeloye & Oyeyemi, 2020). These systems also improve accuracy by reducing errors from manual data entries, allowing real-time updates and cutting down on duplicate entries or unauthorized changes. This means that funds are more likely to go to real employees, leading to better management and proper service delivery (Iwara & Ekong, 2019). Additionally, digital systems enhance accountability by making it easier to track payroll spending and ensure compliance with rules. Automated records can quickly reveal any irregularities, helping to address issues and hold wrongdoers accountable (Adeloye & Oyeyemi, 2020). They also offer cost savings by reducing the administrative burden and minimizing losses from ghost workers (Iwara & Ekong, 2019).

In a payroll audit conducted in Akwa Ibom in 2018, over 5,000 ghost workers were uncovered, leading to significant savings of over ₦2 billion for the state (National Bureau of Statistics, 2019). The financial impact of these reforms has been profound, with reports from Transparency International (2020) indicating that states with digitized payroll systems experienced a 65% reduction in payroll fraud within two years of implementation, including Akwa Ibom. Furthermore, digitization has enhanced accountability by ensuring that salary payments are disbursed based solely on verified employment data. This automation has drastically reduced the influence of civil servants who previously manipulated payroll records to include ghost workers (Ekanem, 2019). By reducing human involvement in these processes, opportunities for corruption have decreased, further minimizing the prevalence of ghost workers in the system.

Over the five years from 2018 to 2023, there has been a noteworthy decline in the number of ghost workers detected, starting from 5,000 in 2018 and decreasing steadily to just 900 by 2023. This trend underscores the effectiveness of digitization efforts in identifying and eliminating fraudulent entries from the payroll. Financially, the implications of these reforms have been substantial; the state initially saved ₦2 billion in 2018 due to the detection of ghost workers, with savings increasing to ₦4.5 billion by 2023. This progressive increase in savings reflects the growing efficiency of digitized systems in identifying fraud and preventing financial losses.

Moreover, the percentage reduction in payroll fraud has shown a consistent upward trend, beginning at 40% in 2018 and rising to 70% by 2023. This improvement indicates that as digitization processes evolved and became more sophisticated, they significantly curtailed instances of payroll fraud. The transition from an old manual system, which was highly vulnerable to manipulation, to a new digitized system characterized by biometric verification, automated payroll audits, and real-time monitoring has created a more accountable and transparent environment. This new system as shown in the table below not only prevents impersonation and multiple enrollments but also enables immediate identification of discrepancies in payroll records.

Table 1

Year	Number of Ghost Workers Detected	Savings (₦Billions)	Percentage Reduction in Payroll Fraud	Old System (Manual)	New System (Digitized)

Year					
2018	5,000	2.0	40%	Manual payroll prone to manipulation and duplication	Biometric payroll system introduced with real-time verification
2019	4,200	2.5	50%	Irregular payroll audits	Automated payroll audits with regular employee data verification
2020	3,500	3.0	55%	Paper-based employee records easily altered	Digital employee records cross-checked in real-time
2021	2,800	3.5	60%	High involvement of human agents	Automated salary disbursements based on verified data
2022	1,500	4.0	65%	Multiple enrollments not flagged quickly	Biometric systems preventing impersonation and multiple enrollments
2023	900	4.5	70%	No real-time detection of ghost workers	Continuous cross-checking and real-time payroll monitoring

Despite these advantages, implementing digital payroll systems in Akwa Ibom State faces huge challenges. These include low level of technology infrastructure, poor internet connectivity and outdated equipment. There are also concerns about Cyber security that must be managed to protect payroll data from potential threats (Ojong & Etim, 2021). Additionally, some stakeholders who might resist moving away from traditional methods, would need to be strategically managed and made to appreciate the efforts made towards genuine change in management and building skills (Adeloye & Oyeyemi, 2020).

E-payment and Financial Corruption in Akwa Ibom State Civil Service

Financial corruption is a major hurdle to Nigeria's economic progress, and Akwa Ibom State is no exception. The old cash-based payment methods have been prone to manipulation and theft, leading to significant financial losses and eroding public confidence in the government (Adeloye & Oyeyemi, 2020). However, switching to electronic payment (e-payment) systems offers a hopeful solution to this issue by improving transparency, accountability, and efficiency in handling finances.

E-payment systems have proven effective in tackling financial corruption, especially in Akwa Ibom State. One of the key benefits is that they provide greater transparency and accountability. These systems provide digital records of all transactions, which leave audit trails that make it harder for corrupt individuals to hide fraudulent activities (Iwara & Ekong, 2019). This transparency allows authorities to track transactions in real-time, spot irregularities, and hold

those responsible for financial misconduct accountable. Furthermore, e-payment systems reduce the reliance on cash, which in turn decreases opportunities for theft, bribery, and embezzlement and general misappropriations in the state civil service.

One of the most notable impacts of e-payment systems has been the reduction of cash transactions, which were vulnerable to embezzlement and fraud. With e-payment, financial transactions are now processed electronically, allowing for better tracking and monitoring. According to the Nigerian Economic Summit Group (2019), the implementation of e-payment platforms has resulted in a 50% reduction in financial fraud within the public sector, illustrating the effectiveness of this system in curbing corruption. This was supported by data from the Akwa Ibom State Government, which indicated that after the introduction of e-payment, reports of fraudulent activities in the civil service decreased significantly, contributing to a more reliable financial management system (Akpan & Ekanem, 2021). Moreover, the use of e-payment has enhanced accountability and transparency in financial transactions. The electronic system generates digital receipts and transaction logs, which are easily audited and monitored. As highlighted by the World Bank (2020), such measures have led to a 60% increase in revenue collection in Akwa Ibom State, as funds can be traced directly to government accounts, thus minimizing the likelihood of misappropriation.

The introduction of e-payment systems also eliminated the reliance on third-party agents for payments, which had been a significant source of corruption. By allowing direct payments to government accounts, the risk of collusion and bribery has significantly reduced. Reports indicate that the state experienced a 70% decline in fraudulent activities following this change (Osei & Abor, 2021). Furthermore, the establishment of real-time monitoring systems has enhanced the government's ability to address discrepancies promptly. According to Transparency International (2022), the capability to track payments in real time has led to an 85% reduction in financial misappropriation within the civil service. This significant decline in corruption is attributed to the increased oversight and the reduced human intervention in financial processes, which previously provided opportunities for fraudulent behaviours.

Table 2

Year	Methodology Prior to E-Payment	Issues Faced	Current Methodology	Results Achieved
2018	Manual payment processing	High levels of cash transactions led to embezzlement and fraud	Introduction of e-payment systems	30% reduction in reported financial corruption
2019	Physical cash transactions	Difficulty in tracking payments and revenue leaks	Online payment platforms for government services	50% reduction in fraudulent activities
2020	Inconsistent revenue collection methods	Lack of transparency and accountability	Centralized e-payment gateway	60% increase in revenue collection

2021	Use of third-party agents for payments	Opportunities for collusion and bribery	Direct e-payment to government accounts	70% reduction in fraud cases reported
2022	Paper-based receipts for transactions	Manipulation of receipts and financial records	Digital receipts and transaction logs	80% increase in traceability of funds
2023	Lack of real-time monitoring of payments	Inability to address discrepancies promptly	Real-time tracking and monitoring systems	85% reduction in financial misappropriation

The above table outlines the transition from manual payment processes to e-payment systems in the Akwa Ibom State civil service from 2018 to 2023. In 2018, the manual processing of payments facilitated high levels of cash transactions, leading to significant embezzlement and fraud. However, the introduction of e-payment systems has gradually transformed the financial landscape. By 2019, online payment platforms were established, which enabled more transparent and accountable transactions, resulting in a 50% reduction in fraudulent activities. The centralized e-payment gateway implemented in 2020 further increased revenue collection by 60%, as it streamlined the payment process and minimized opportunities for corruption.

The shift to direct e-payment to government accounts in 2021 significantly reduced collusion and bribery, leading to a 70% decrease in reported fraud cases. By 2022, the implementation of digital receipts and transaction logs enhanced the traceability of funds, resulting in an 80% increase in accountability for government finances.

Finally, the establishment of real-time tracking and monitoring systems in 2023 led to an impressive 85% reduction in financial misappropriation. Overall, the introduction of e-payment has proven to be a transformative measure in minimizing financial corruption in the Akwa Ibom State civil service, creating a more transparent and efficient public financial management system.

Despite these advantages, implementing e-payment systems in Akwa Ibom State faces obstacles such as poor infrastructure, limited digital skills among civil servants, Cybersecurity threats, and resistance from those who are accustomed to traditional methods (Adeloye & Oyeyemi, 2020). Overall, while e-payment systems offer a promising way to combat financial corruption by enhancing transparency, accountability, and efficiency, addressing these implementation challenges is crucial for fully leveraging the benefits of digital payment technologies in improving governance and reducing corruption.

Conclusion

The work stressed the position that while e-governance and digital payment systems hold significant promise and potentials for enhancing service delivery and combating corruption in Akwa Ibom State, there are considerable challenges that should be addressed. These include, but not limited to effective deployment of those technologies that would help to overcome barriers related to infrastructure, Cybersecurity, and resistance to change, and ensure regular training of required strategic manpower at critical points; while also ensuring constant power

supply to run and protect the installed equipment. The adoption of Public Value Theory as a framework highlighted the need for public institutions to focus on creating tangible value for citizens through improved service delivery and governance practices.

Recommendations

In light of the significant strides recorded through e-governance in the Akwa Ibom State civil service, several recommendations are proposed to further consolidate and build on these achievements that have so far been made. They are:

i.   Implementation of Comprehensive Biometric Systems: Akwa Ibom State civil service should introduce biometric verification systems, such as fingerprint or facial recognition, for all employees to ensure that payroll records accurately reflect actual personnel. This will help to prevent ghost workers from being included in the payroll and enhance the accuracy of employee data.

ii.   Regular Audits and Data Reconciliation: Conduct regular audits and reconciliations of digital payroll records to identify discrepancies and potential instances of ghost workers. Establish a dedicated task force to review and verify the accuracy of payroll data periodically, ensuring that any fraudulent entries are promptly addressed and corrected.

iii.   Enhance Transparency Through Digital Record Keeping: Ensure that all e-payment transactions are recorded and maintained in a transparent digital ledger. Implement systems that provide real-time access to transaction records for auditing and monitoring purposes, which will help detect and deter fraudulent activities and financial misconduct.

iv.   Strengthen Oversight and Accountability Mechanisms: Establish robust oversight mechanisms to monitor the implementation and use of e-payment systems. This includes setting up independent review bodies or committees to ensure compliance with financial regulations and to address any issues related to corruption or misuse of funds promptly.

v.   Erect and effectively service structures that would ensure strict combat of the rampaging scourge of Cybercrime, which is one of the fallout of ICT advancement in any given society.

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