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The mediating role of ethical work climate in the relationship between oversight mechanism and public accountability

Christopher Neil Makanga
Department of Forensic Investigations and IT Audits, Office of the Auditor General Uganda, Kampala, Uganda and School of Postgraduate Studies and Research, St. Lawrence University, Kampala, Uganda

Abstract

Purpose – This paper aims to examine the mediating role of ethical work climate in the relationship between oversight mechanism and accountability of public institutions.

Design/methodology/approach – A cross-sectional research design together with a quantitative methodology was applied in the study. A structured questionnaire was used to collect data based on a sample of 92 municipal local governments. Data were analyzed using both the Statistical Package for Social Scientists and partial least squares structural equation modeling.

Findings – The findings revealed a positive and significant relationship between oversight mechanism and public accountability. The results further revealed that the ethical work climate partially mediates the relationship between the oversight mechanism and public accountability.

Research limitations/implications – In regard to limitations of the study and areas for further research, the study was undertaken in municipal local governments in Uganda. There may be a need to undertake a related study in municipal local governments in other countries or other categories of public organizations. The study applied a quantitative research approach to examine the mediating role of the ethical work climate in the relationship between the oversight mechanism and public accountability. Although this approach was found to be more appropriate by the researchers, it may also be possible to undertake studies that use a mixed research approach.

Practical implications – From a practical perspective, the study shows that the ethical work climate in public organizations shapes the staff's conduct and the care they take to align with the requirements of the oversight mechanism to ensure that they are viewed as accountable for their roles and responsibilities as individuals and as members of the collective.

Social implications – The functions of the oversight mechanism contribute to the work ethics of a public institution, but the ethical work climate also shapes the responses of staff to the requirements of the oversight mechanism and thus provides a framework through which the oversight mechanism passes to enhance the governance and accountability of a public institution. Public managers therefore need to put emphasis on the ethical characteristics of the organizations they lead and the factors that influence those characteristics in order to enhance the governance and accountability of their institutions.

Originality/value – The study is novel in its use of ethical work climate to mediate the relationship between oversight mechanism and accountability of public institutions with specific reference to municipal local governments in Uganda. There are no prior studies that have been observed to study this mediating role in relation to oversight mechanism and public accountability in the current context. However, it is noteworthy that the ethical work climate is an essential channel for the oversight mechanism functions to relate with

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organizational managers and staff to communicate and monitor accountability requirements. By doing so, the study adds to the growing literature on the foregoing associations.

Keywords Oversight mechanism, Ethical work climate, Accountability, Municipal local governments
Paper type Research article

1. Introduction

Accountability to the public is a key element of governance in public sector institutions, without which limitations can arise in holding public managers answerable (Kwarteng *et al.*, 2023). Public accountability is the responsibility to provide an explanation to the public for the discharge of a duty assigned (Bovens and Wille, 2021; Seda and Tilt, 2023). It covers a varied array of approaches to ensure that individuals and organizations account for their actions and take responsibility for any misconduct or shortfalls in performance (Mahuwi and Israel, 2023). It is expected that public accountability can guarantee proper utilization of public resources and ensure proper governance of public institutions for national economic development (Tasan-Kok *et al.*, 2019; Makanga *et al.*, 2024).

On the contrary, there have been instances where this expectation has not been met. The globe has observed various unfortunate institutional governance failures such as the WorldCom and Enron scandals that have been a result of unethical behaviors by those entrusted with responsibilities of financial resource management, governance and accountability of the institutions (Ebaid, 2023). According to Kontogeorga and Papapanagiotu (2023), unethical behaviors and corruption are worldwide problems that have been noted by the United Nations and the World Bank and calls have been made to institute efforts to address such ethical gaps in the governance and accountability of public institutions. Ajide and Olayiwola (2021) raise concerns about corruption in the governance of public institutions in Nigeria that negatively affects the economic growth and development of the country. In Tanzania, Mahuwi and Israel (2023) report incidences of unethical practices that hinder proper governance, transparency and accountability in public institutions such as embezzlement and bribery. Uganda is no exception to these challenges. According to Makanga *et al.* (2024), poor accountability continues to be a hindrance in the good governance of Uganda's local governments. The challenges point to shortfalls in the ethical conduct of those entrusted with the governance of public institutions, negatively affecting transparency and accountability in the management of public resources. This underscores the need for measures to close such management gaps if there is to be steady growth and development in the economies of affected countries.

To address these challenges, Manaf *et al.* (2023) emphasize the need for oversight mechanisms to achieve better governance and accountability in local governments. Oversight mechanisms are structures put in place by governments to ensure that implementers of public programs are monitored to enhance governance for the effective and efficient delivery and accountability of public services (Bovens and Wille, 2021; Azizkhani *et al.*, 2023). Hout *et al.* (2022) assert that local governments face accountability challenges in Uganda. Relatedly, Makanga *et al.* (2024) called for studies to examine the relationship between the oversight mechanism and public accountability, including the mediation role of ethical work climate in the preceding association, from the context of public institutions. Ethics is a major moral structure of accountable societies and professions and the foundation for sustainable societal development (Oboh *et al.*, 2020). Work climates represent perspectives that are psychologically important justifications that individuals agree to define an organizational system's procedures and practices (Victor and Cullen, 1987, 1998; Essien and Anyadighibe, 2022). The principal perspectives of typical entity processes and actions that have ethical elements encompass the ethical work climate (Victor and Cullen, 1987, 1988). It is envisaged that the ethical work climate can play a role in determining the degree of interaction between the oversight mechanism and institutional governance and the resultant enhancements to public accountability.

The purpose of the study then was to empirically examine the mediating role of ethical work climate in the relationship between oversight mechanism and accountability of public institutions, with a focus on municipal local governments. The research sought to answer two key questions: (1) "Is there a relationship between the oversight mechanism and public accountability in municipal local governments?" (2) "In case it exists, does ethical work climate mediate this relationship?" The rest of the paper is structured as follows. The second section covers theoretical and literature reviews. The next section demonstrates the methodology, followed by the findings, discussion and conclusions.

2. Theoretical and literature review

2.1 Theoretical lens

According to Bovens and Wille (2021), accountability to the public has been known to play various significant roles in the proper governance of public institutions, including encouraging consultative planning and budgeting, controlling resource utilization and effective activity implementation. According to Nakanishi (2023), public accountability ensures that public sector institutions adhere to rules and processes to check misuse of power and corruption, avails the public opportunities to participate in the governance of public entities and contributes to the enhancement of public entity performance. In this study, I focus on two theories in the construction of integrated notions that are perceived to provide a more affluent explanation for accountability of public institutions: the Agency Theory (Jensen and Meckling, 1976) and the ethical work climate theory (Victor and Cullen, 1987). It has been argued by scholars such as Nalweyiso *et al.* (2022) that the use of more than one theory offers a more detailed examination of the phenomena under investigation.

According to the agency theory (Jensen and Meckling, 1976), principals own resources that are availed to agents to utilize in the furtherance of the principals' objectives. However, without appropriate monitoring, the agents may undertake objectives that are aligned to their own interests, ignoring the interests of their principals (Jensen and Meckling, 1976; Eisenhardt, 1989). The principals are aware of this possibility and, as a result, avert this risk by providing incentives for the agents and paying for the costs of monitoring to autonomous third parties to conduct monitoring on their behalf (Jensen and Meckling, 1976; Anin *et al.*, 2024). The independent parties undertake monitoring of the contentment of the principals as well as the agents and give objective assurance on the agents' performance (Elmashtaway *et al.*, 2023; Anin *et al.*, 2024). With regular monitoring, the managers (agents) tend to take more precautions and give focused attention to the furtherance of the principals' objectives, thus enhancing accountability. In this study, the representation of the independent party is the oversight mechanism (Zakaria *et al.*, 2023). However, this theory puts less emphasis on the role of the ethical work climate in promoting public accountability. This is addressed by the ethical work climate theory (Victor and Cullen, 1987).

The ethical work climate theory stipulates that ethical climates in organizations come about because of their members' amalgamated perception of the norms of ethics within the organizations. A work climate denotes a general perception that is agreed upon by members as a meaningful explanation for standard practices and processes within an organization (Victor and Cullen, 1987, 1998). The major opinions of distinct entity practices and processes with ethical content in them form the ethical work climate (Victor and Cullen, 1987, 1988). The ethical work climate is therefore the collective agreement on values and behaviors to which staff are expected to adhere and to be viewed as cooperative members within the organization (Stamenkovic *et al.*, 2018; Loke *et al.*, 2022). The ethical work climate plays a role in nurturing the behavior of employees within an organization. Victor and Cullen (1988) and AL-Shboul (2024) have asserted that ethical work climates influence the behaviors of organizational members.

2.2 Literature review and hypotheses development

2.2.1 Ethical work climate as a suitable mediator between oversight mechanism and public accountability. Previous studies have investigated the mediation function of various factors such as the existence of boards of directors and organizational commitment to examine how these factors play a role in the relationship of predictor and criterion variables. Aktar and

Pangil (2018) investigated the mediation role of organizational commitment in the relationship between human resource management and employee engagement. Jehanzeb and Mohanty (2020) also investigated the mediating role of organizational commitment between organizational justice and organizational citizenship behavior, with power distance as a moderator. While in the studies of Aktar and Pangil (2018) and Jehanzeb and Mohanty (2020), the mediating role of organizational commitment was suited to the predictor variables and the criterion variables, in the current study, ethical work climate is viewed as a more suitable mediator with regard to its inclusion of the perspectives of more factors that relate to the organization than only the commitment of employees. Barroso-Castro *et al.* (2017) investigated the relationship between board members' contribution and organizational strategy with the role of board internal processes as a mediator. Furthermore, Yanbin (2025) investigated the relationship between female executives and brand competitiveness using corporate social responsibility as the mediator. While the mediator of internal processes in the Barroso-Castro *et al.*'s (2017) study on board members' contribution and strategy and the mediator of corporate social responsibility in the study by Yanbin (2025) on female executives and brand competitiveness were suitable in the circumstances, in the current study, the mediating role of ethical work climate is found to be more appropriate due to its consideration of multiple factors at play in the organization's work environment. The application of the ethical work climate mediator in the relationship between the oversight mechanism and the ethical work climate in municipal local governments is also unique in that no previous studies have been observed to investigate this relationship in the current study context.

2.2.2 Oversight mechanism and public accountability. The oversight mechanism has been argued to play a fundamental role in enhancing the governance and accountability of public sector institutions. According to Tasan-Kok *et al.* (2019) and Bovens and Willie (2021), professional public service is protected by quite a number of oversight mechanism functions that are meant to work in the interest of citizens. In the public sector sphere, the oversight mechanism functions often include internal audit and audit committees as internal functions of the oversight mechanism as well as external audit and public accounts committees as external functions of the oversight mechanism (Bovens and Wille, 2021; Bradley *et al.*, 2023). Azizkhani *et al.* (2023) assert that audit committees have the responsibility of coordinating and reviewing the work of other functions of the oversight mechanism such as internal and external audits. This shows the interlinkage of the functions of the oversight mechanism in ensuring accountability. Bradley *et al.* (2023) state that audits provide assurance that public institutions are spending public funds in an efficient and effective manner and that the spending managers are accountable for utilization of the funds. Komal *et al.* (2023) and Azizkhani *et al.* (2023) contend that independent audit committees are important for transparency and improvement of the entity's financial reporting quality, without which its performance can be undermined. Furthermore, Nalukenge *et al.* (2021) and Grossi *et al.* (2023) assert that external audit, a function mainly undertaken by auditors general in the public sphere, enhances governance and accountability by providing reports to public accounts committees of parliament for discussion and examination of witnesses. These functions result in value-adding recommendations for system improvement. Bradley *et al.* (2023) contend that the value of the accountability oversight mechanism is not readily substitutable. From the foregoing, I state the first hypothesis as follows:

H1. There is a positive relationship between the oversight mechanism and public accountability.

2.2.3 Oversight mechanism and ethical work climate. The oversight mechanism has been argued to constitute a fundamental function in influencing the moral conduct of staff at the individual and institutional levels, consequently making staff and their organizations more accountable. According to Zakaria *et al.* (2023), functions of the oversight mechanism such as audits have an influence on employee ethical behavior. The oversight mechanism works as a watchdog, putting managers on alert regarding the use of public resources and providing recommendations for improvement where weaknesses have been observed in institutional governance and accountability. Grossi *et al.* (2023) assert that supreme audit institutions, a feature of the oversight mechanism, perform a key function in maintaining ethical values and integrity within public sector institutions. Furthermore, in the discussion of reports submitted by auditors and examination of witnesses, accountability committees at the public entity level or at the parliamentary level can identify areas of weakness within the organization's work environment and make recommendations for improvement (Azizkhani *et al.*, 2023). The recommendations made by the accountability committees have the potential to improve the ethical work climate and enhance employee behavior. Gok *et al.* (2023) stated that the employees' perception of the requirements regarding accountable behavior will shape their conduct in the organization's work environment. Österberg and Licht (2023) assert that systems of auditing and scrutiny have developed into a crucial instrument by which the work environment of public service organizations can be made more transparent and accountable. The oversight mechanism is significant in providing heightened morality in public employee behavior and safeguarding a government institution's ethical work climate (Zakaria *et al.*, 2023). Based on the preceding literature review, I state the second hypothesis as follows:

H2. There is a positive relationship between the oversight mechanism and the ethical work climate.

2.2.4 Ethical work climate and public accountability. An ethical work climate arises as a result of the influence of various factors, which include elements such as laws, organizational policies, staff personal values, external stakeholders and the oversight mechanism (Victor and Cullen, 1987, 1988; Gok *et al.*, 2023). An ethical work climate influences staff behavior. It has been argued that organizations are social actors that impact the behavior of their staff (Victor and Cullen, 1988; Essien and Anyadighibe, 2022). While an ethical work climate results from the interaction of a combination of various elements that relate to the organization, it is also in turn a determinant of how employees respond to the requirements of an individual factor on what constitutes acceptable standards of behavior and performance (Oboh *et al.*, 2020; AL-Shboul, 2024). The ethical work climate embeds aspects such as a caring attitude of individuals towards their colleagues (Sembiring *et al.*, 2020; Ajide and Olayiwola, 2021), requirements of laws, regulations and codes of professional bodies to which staff subscribe (Stamenkovic *et al.*, 2018; AL-Shboul, 2024) and organizational internal policies (Dutta and Mishra, 2023). These combine to form an organization's ethical work climate to which staff conform to be viewed as compliant with the institution's ethics. Ethical work climates have a significant effect on staff behavior, dedication and accountability (Stamenkovic *et al.*, 2018; AL-Shboul, 2024). In public institutions, behavioral standards are often defined by the laws, codes, policies and guidelines. Staff with a caring attitude that have perfected the behavior of compliance required by the laws, policies and guidelines have a tendency to support their new work colleagues or even older ones who may have challenges in meeting the requirements (Sembiring *et al.*, 2020; AL-Shboul, 2024). The ethical work climate of an organization is vital in nurturing staff behavior and ensuring that employees are accountable (Caniago *et al.*, 2023). I therefore state the third hypothesis as follows:

H3. There is a positive relationship between ethical work climate and public accountability

2.2.5 Ethical work climate mediates the relationship between oversight mechanism and public accountability. The oversight mechanism is positively associated with the ethical work climate (Gok *et al.*, 2023; Zakaria *et al.*, 2023). Ethical work climate subsequently positively associates with public accountability (Stamenkovic *et al.*, 2018; AL-Shboul, 2024). In accordance with Arnaud and Schminke (2012), Sembiring *et al.* (2020) and Loke *et al.* (2022), ethical work climate impacts on the behavior of employees through its influence on moral decision-making and subsequent performance of accountable actions. Thus, the ethical work climate plays a mediating role between the oversight mechanism and public accountability. In their study on ethical decision-making in commercial organizations in Australia, Lim *et al.* (2023) found that the requirements engrained in the ethical work climate mediated the association between decision-making by marketing professionals based on personal identification with the decision and the possible effects of the decision from the view of the interests of the organization as a whole.

On the other hand, it has also been argued that the ethical work climate may fail to mediate the relationship between the oversight mechanism and public accountability. Ferry *et al.* (2023) argue that the role of audits in public sector organizations has been criticized over audit results that are unsatisfactory to their stakeholders. Ferry *et al.*'s (2023) argument points to the likelihood of ineffective audit outputs in certain circumstances, which waters down the importance of this key oversight mechanism function in shaping the ethics of the work environment of public entities and subsequent accountable behavior of employees. Further, it is contended that where there is accountability pressure and the need to follow an agreed accountability norm, individuals may opt to act in the contrary. Accountability pressure can arise from multiple disassociated accountability demands. Maine *et al.* (2023) assert that given the variety of sources of accountability requirements, managers will see themselves confronted with multiple demands for accountable behavior. This has the potential to elicit negative responses to the accountability demands. Nakanishi (2023) adds that extreme accountability pressure lowers the efficiency and effectiveness of public sector managers. In their study of performance auditing in Indonesia, Sumiyana *et al.* (2023) found that the effect of the political structure on the ethical work environment in local governments negatively affected the role of the oversight mechanism, especially in public sector audits, consequently undermining institutional governance and accountability standards.

In the Ugandan context, however, whereas the linkage of the requirements of the various accountability oversight functions such as internal audit, audit committees, external audit and parliamentary accountability committees as well as other stakeholders is not fully aligned, there is a substantial degree of coordination provided within the financial management and accountability laws, supported by administrative arrangements within the oversight functions aimed at coordination of the performance of their mandates. In Uganda, the oversight mechanism is defined by laws and regulations including the constitution, which establishes the position of the auditor general; the National Audit Act Cap. 170, which lays out the roles of the auditor general as the external auditor of public institutions; the Public Finance Management Act Cap 171, which establishes internal audit functions and defines the roles of the audit committee; the Local Governments' Act Cap 138, which amplifies the roles of internal audit and the audit committees in the local governments and the parliamentary rules of procedure that define the operations of the parliamentary PAC. These laws and regulations define the mandates of each of the oversight functions and how they are required to report. The oversight organs also strive to relate with each other through the establishment of formal arrangements for coordination such as signing memoranda of understanding. These are meant to improve liaison in the performance of agreed-upon related oversight activities and how the organs report on the performance of the public managers who have been entrusted with the use of public resources as agents of the citizenry. The guidance from the accountability laws and the administrative arrangements of the oversight organs enhance the coordination of the roles of these functions in nurturing a more comprehensive ethical work climate that focuses on the accountable behavior of individual staff and the accountability of a municipal local government as a whole.

While there are arguments to the contrary, this study is inclined to the proposition that an ethical work climate contributes positively to the proper governance and accountability of public institutions and mediates the relationship between the oversight mechanism and accountability of the institutions. Österberg and Licht (2023) argue that whereas multiple demands for good governance accountability in public institutions can be seen as pressuring, it avails commendable opportunities for improvement in public administration. The ethical work climate, a composition of a tapestry of various factors (Stamenkovic *et al.*, 2018; AL-Shboul, 2024), influences the oversight mechanism and how it subsequently relates to the governance and accountability of public institutions. Gok *et al.* (2023) stipulate that employees' understanding of the organization-wide ethical values provides them guidance on how to go about their assigned functions by strengthening the acceptable norms that determine their conduct. This makes them more responsible and accountable. Therefore, the literature suggests that an ethical work climate mediates the relationship between the oversight mechanism and public accountability. Hence, I state the fourth hypothesis as follows:

H4. Ethical work climate mediates the relationship between the oversight mechanism and public accountability.

2.2.6 Literature review conclusion and research gaps. From a theoretical literature review, several previous studies have applied the principal agency theory and some studies have applied the ethical work climate theory in the endeavor to explain public accountability. However, no single study has been observed to apply a combination of the principal agency theory and ethical work climate theory in explaining public accountability in the context of municipal local governments. The current study makes a distinct contribution to the application of the two theories in a single study to explain the role of the oversight mechanism and the mediating role of the ethical work climate in explaining public accountability. It is envisaged that the application of a combination of the two theories can provide a more enhanced explanation for public accountability. From an empirical literature review, it is observed that whereas public accountability appears to have been studied by various scholars, there is still a dearth of literature on public accountability in the context of municipal local governments in emerging economies such as Uganda, yet the entities are central to public service delivery and still grapple with various accountability issues. In the context of municipal local governments in Uganda, issues of lack of accountability, such as the diversion of funds and failure to implement planned projects, have been observed. This provided a further need for research to study how these practical challenges can be remedied. In addition, there is still limited empirical literature on the role that the organization's ethical work climate plays in the interface between the oversight mechanism and public accountability, and yet the ethical work climate is observed to play a role in the guidance of staff behavior. The study therefore contributes to closing these gaps in the literature on public accountability. The study deviates from earlier studies and makes a distinct contribution by establishing the mediating role of ethical work climate in the relationship between the oversight mechanism and public accountability in municipal local governments, which are some of the key public service delivery entities in developing economies. The conceptual framework can be seen in Figure 1.

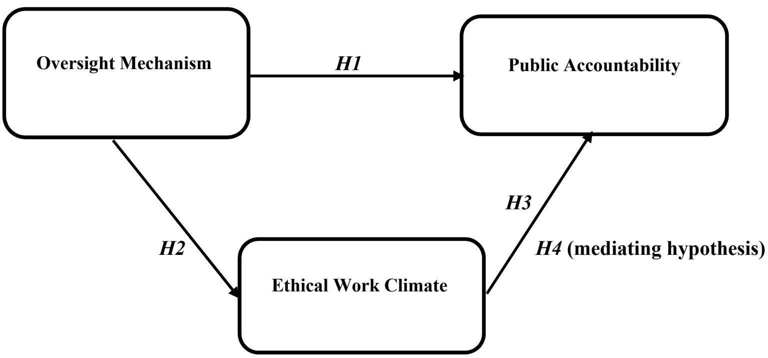


Figure 1. Conceptual framework showing the hypothesized relationships between oversight mechanism, ethical work climate and public accountability Source: Created by author

3. Methodology

3.1 Research design

A quantitative research approach was used in the study (Nalukenge *et al.*, 2021; Essien and Anyadighibe, 2022). A survey was conducted among employees and councilors of municipal local governments in Uganda, using a structured questionnaire. Data collection was undertaken using a structured questionnaire (Bonsu *et al.*, 2023). Data were collected over a period of three months. The researchers' data collection efforts aimed to enable the investigation of hypothesized relationships (Changalima *et al.*, 2023) between the oversight mechanism, ethical work climate and public accountability. A cross-sectional survey design was found advantageous as it permits the collection of large volumes of data over a short period of time and has been applied by various scholars in the past, such as Stamenkovic *et al.* (2018), Nalukenge *et al.* (2021) and Gok *et al.* (2023).

3.2 Research population and sample size

The study population consisted of 31 municipal councils and 89 municipal divisions, making a total of 120 municipal local governments spread across the country. A sample of 92 municipal local governments was selected based on both the Krejcie and Morgan table and the Yamane formula (Yamane, 1967; Krejcie and Morgan, 1970). The sample comprised 24 municipal councils and 68 municipal divisions based on the proportionate stratified sampling technique. Questionnaires were distributed to a total of 580 respondents in the selected municipal local governments. At the municipal council, 10 respondents were selected including the town clerk, principal treasurer, senior internal auditor, principal engineer, principal education officer, principal community development officer, principal commercial officer, principal medical officer (medical officer of health), municipal mayor and municipal secretary for finance. At the municipal division, five respondents were selected: the senior assistant town clerk, the division treasurer, the division community development officer, the division mayor and the division secretary for finance. These individuals are key players in the delivery of public services and accountability in the municipal local governments.

3.3 Operationalization and measurement of variables

Identification and translation of variables into indicators that are measurable in the questionnaire was based on detailed theoretical and literature reviews and instruments earlier used by previous scholars and adapted to suit the current study (Knight and Cross, 2012; Anin *et al.*, 2024). Accountability was operationalized based on four dimensions: conformance to rules, financial propriety, achievement of plans and outputs and public reporting (Bovens, 2005; Seda and Tilt, 2023). The oversight mechanism was operationalized based on four dimensions: internal audit reviews, audit committee inquiries, external audit examination and PAC hearings (Nalukenge *et al.*, 2021; Anin *et al.*, 2024). Finally, ethical work climate was operationalized using three dimensions, which included caring, law and code and internal policies (Victor and Cullen, 1987, 1988; AL-Shboul, 2024). The questionnaire instrument was designed with statements on the identified variables and indicators anchored on a six-point scale. Risks of multicollinearity and common methods bias were tested using variance inflationary factors using partial least squares structural equation modeling (PLS-SEM) in accordance with the recommendations of Kock (2015) (see Table IV in supplementary file).

3.4 Data collection and analysis

The questionnaire was distributed with a cover letter explaining the purpose of the research (Saunders *et al.*, 2019). Before the commencement of field activities, the research was approved by a nationally recognized ethics committee. Permission was also obtained from the participating institutions to collect data. Participants were assured of the anonymity of their responses and willingly participated in the study. Data were collected over a four-month period. Out of the 580 questionnaires distributed to the 92 municipal local governments, 521 (89.8%) usable questionnaires were received from 88 (95.7%) municipal local governments. The first stage of data analysis and relationship testing was undertaken using the Statistical Package for Social Scientists (SPSS). The second stage of data analysis including structural equation modeling (SEM) to determine the mediation relationship was undertaken using PLS-SEM. PLS-SEM is effective in examining relationships and constructs from multiple theories, testing all variables simultaneously, does not necessitate constricting data normality assumptions and can normalize data from small samples for detailed analytical processes (Ong and Puteh, 2017; Hair *et al*., 2021).

3.5 Respondent characteristics

A total of 334 (64.1%) respondents were male, while 187 (35.9%) were female. Regarding education, 88 (16.9%) had certificates and diplomas, while 433 (83.1%) had at least a bachelor’s degree. In terms of tenure with the municipal local governments, 182 (34.9%) stayed for between 0 and 5 years, while 339 (65.1%) stayed for more than 5 years. Regarding the population served by the municipal local governments, 36 (40.9%) served less than 25,000 people, while 52 (59.1%) served over 25,000 people. In line with the recommendations of Mingxiang (2021) and Mändli and Rönkkö (2025), particular statistical analysis was not made for differences in respondent characteristics as control variables, given that the majority of respondents were observed to be falling into one single band of a characteristic; for example, in terms of education, 83.1% of respondents were degree holders.

3.6 Data reliability and validity

Data instruments were checked for reliability using Cronbach’s alpha and composite reliability coefficients, returning results of 0.7 and above (Hair *et al.*, 2021). The questionnaire was reviewed by ten experts in public accountability to assess the content validity of the items (Mahuwi and Israel, 2023), returning an overall average content validity index of 0.83. Construct validity was tested on two fronts: convergent validity and discriminant validity. Convergent validity was tested using exploratory and confirmatory factor analyses. Communalities were applied to exploratory factor analysis. Items with loadings of 0.5 or more were taken for exploratory factor analysis. Convergent validity was tested through principal component analysis with varimax rotation and Kaiser normalization. Factors with eigen values greater than 1 were extracted.

Confirmatory factor analysis was also undertaken to examine the quality of the measurement scales of the study variables. This was done using PLS-SEM in SmartPLS. Items with loadings greater than 0.5 were considered at the confirmatory factor analysis level. Two models were run, a model without the mediator and a mediated model. In accordance with Hair *et al.* (2021) and Dirsehan and Henseler (2023), the PLS-SEM model fit is based on a standardized root mean square residual less than 0.1, an unweighted least squares discrepancy greater than 1, a normed fit index with a range of 0–1, a Dillon Goldstein Geodesic Discrepancy greater than 0.7, a coefficient of determination (R^2), a Cronbach’s alpha (α) greater than 0.7, a composite reliability greater than 0.7, a heterotrait-monotrait (HTMT) ratio less than 1 and an avariance explained greater than 0.5.

Both models were suitable, but the mediated measurement model was found to be more suitable due to its higher predictive power. The constructs had Cronbach’s alpha coefficients greater than 0.7 and composite reliability greater than 0.7. In testing for discriminant validity, the HTMT evaluation returned values that were below 0.85, indicating that the independent variable factors were distinct from each other. The summary results on the suitability of the two competing models (the mediated and unmediated) are shown in Table 1.

3.7 Testing for relationships

Data analysis for the first stage of the examination of relationships was based on Pearson product moment correlation analysis under SPSS Version 26. The second stage of analysis to

Table 1. Summary results on predictive power of the two models (unmediated and mediated)

No	Measurement model index	Threshold (Hair *et al.*, 2021)	Model 1 (without mediator)	Model 2 (with mediator)	Conclusion on fit index
1	Standardized root mean-square residual (SRMR)	SRMR) (<0.1)	0.064	0.056	Enhanced
2	Normed Fit index (NFI)	(NFI) (Range $0 < x \leq 1$)	0.768	0.775	Enhanced
3	Unweighted least squares discrepancy (dUSL)	(dUSL) (>1.0)	1.784	2.326	Enhanced
4	Dillon Goldstein Geodesic discrepancy (DG)	(DG) pc (>0.7)	0.612	0.817	Enhanced
5	Coefficient of determination (R^2)	R^2	0.525	0.582	Enhanced

Source(s): The author's own

test the study hypothesis was undertaken using PLS-SEM and bootstrap analysis. PLS-SEM was applied for testing the hypotheses given that it has inbuilt mechanisms for controlling for measurement errors and can be applied for direct and indirect relationships concurrently (Hair *et al.*, 2021).

4. Findings

The purpose of the study was to establish the mediating role of ethical work climate in the relationship between oversight mechanism and public accountability. Correlations of the factors can be found in Table II in supplementary file.

From regression analysis, it was observed that oversight mechanism and ethical work climate significantly contribute to public accountability. The unadjusted R was 0.759, the R^2 was 0.577 and the adjusted R^2 was 0.575. The regression model returned a beta value of 0.445 ($t = 11.913$, $p \leq 0.01$) for oversight mechanism and 0.301 ($t = 8.622$, $p \leq 0.01$) for ethical work climate, along with a constant of 1.324 ($t = 9.135$, $p \leq 0.01$). Based on the adjusted R^2, oversight mechanism and ethical work climate together explain variations in public accountability to the tune of 57.7%. The regression model results are shown in Table 3. H1, 2 and 3 are then supported.

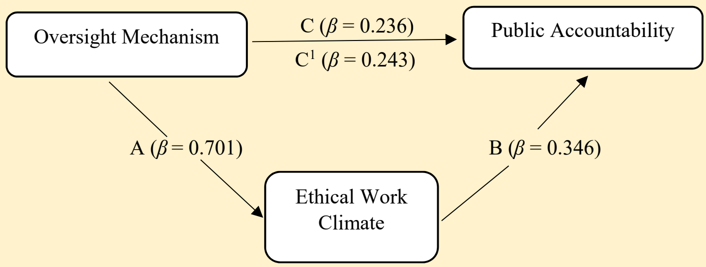
The fourth and major study hypothesis specified that ethical work climate mediates the relationship between the oversight mechanism and public accountability. PLS-SEM was used to investigate the mediating effect of ethical work climate on the relationship between the oversight mechanism and public accountability. The mediation path results are shown in Figure 2.

The indirect effect of the mediating variable was investigated by examining whether there was a difference between the total effect and the direct effect and if this resultant effect was

Table 3. Regression between oversight mechanism, ethical work climate and public accountability

Coefficients	Beta	t-Value	Sig	Conclusion
(Constant)	1.324	9.135	$p \leq 0.01$	Significant
Oversight mechanism	0.445	11.913	$p \leq 0.01$	Significant
Ethical work climate	0.301	8.622	$p \leq 0.01$	Significant
R^2	0.577			
Adjusted R^2	0.575			

Source(s): The author's own



Type of Mediation = Partial Mediation ($\beta = 0.243$, $t = 7.767$, $P = 0.000$); Total Effect ($\beta = 0.479$, $t = 11.617$, $P = 0.000$); Direct Effect ($\beta = 0.236$, $t = 8.017$, $P = 0.000$); Indirect Effect (($\beta = 0.243$, $t = 7.767$, $P = 0.000$). The indirect effect (axb) with mediation is significant and the direct effect (c) also significant. Further, the Total effect with mediation is higher than the direct effect without considering the mediation contribution

Figure 2. Ethical work climate mediates the relationship between oversight mechanism and public accountability - mediation path (partial mediation). Source: Author developed

significantly different from zero. The results in Figure 2 reveal a positive and statistically significant partial mediation relationship ($\beta = 0.243$, $t = 7.67$, $p = 0.000$). Therefore, the study hypothesis was supported. The results revealed that an ethical work climate is a channel through which oversight mechanism associates with public accountability. This implies that though the oversight mechanism is directly associated with public accountability, there is more impact when it goes through an ethical work climate.

The contribution of the oversight mechanism in shaping the ethical work climate and the perceptions that individuals in each ethical work climate have of the oversight mechanism cause amplification of the eventual association of oversight mechanism with public accountability. The implication is that, with a well ethically formed work climate, individuals will be more willing to comply with the requirements of the oversight mechanism that apply within that work environment and take on suggestions and recommendations from the oversight mechanism that enhance public accountability. Given that the ethical work climate is a result of collectively agreed ethical norms, staff would want to be seen as acting in the interest of the organization and are eager to take on advice from the oversight mechanism that is perceived to be aimed at advancing public accountability at the organizational level.

5. Discussion

The purpose of the study was to ascertain whether ethical work climate mediates the relationship between the oversight mechanism and public accountability. The study examined the indirect effect of the mediating variable by testing whether there was a difference between the total effect and the direct effect and whether the difference was significant. The results revealed a positive and statistically significant partial mediation relationship.

While it was noted that the direct effect between the oversight mechanism and public accountability was positive and significant, implying that the oversight mechanism has a significant direct relationship with public accountability, the total effect with mediation was observed to be higher. The results therefore revealed that whereas the oversight mechanism is directly associated with public accountability, the association is stronger and more effective when it goes through the municipal local government’s ethical work climate. The implication is that the oversight mechanism plays a significant role in shaping the ethical work climate. The findings are in accord with Grossi *et al.* (2023) who assert that supreme audit institutions, an aspect of the oversight mechanism, accomplish a key role in upholding ethical values within public sector organizations. Thus, the oversight mechanism acts as a watchdog, making public managers more careful in the use of public resources, thus nurturing a public organization's ethical work climate. It appeals to the conscious of public sector staff to behave prudently and avoid circumstances that may be viewed as objectionable and likely to be pointed out by the functions of the oversight mechanism. The findings also agree with Zakaria *et al.* (2023) who stipulate that roles of the oversight mechanism like audits have an effect on employee ethical behavior. The roles of internal audit, audit committees, external audit and the parliamentary public accounts committees converge to form an oversight mechanism that is impactful on employee work ethics. The current study findings are also in accord with Österberg and Licht (2023), who assert that systems of auditing and scrutiny have become a central mechanism by which the work environment of public sector entities can be made more transparent and accountable.

The study findings also implied that the ethical work climate eventually shapes the staff's conduct and the care they take to ensure that they are individually responsible and publicly accountable for duties assigned. In accordance with Victor and Cullen (1987, 1988) and Gok *et al.* (2023), the ethical work climate constitutes the standards of behavior that employees as individuals are expected to adhere to. The current study findings are therefore in accord with Stamenkovic *et al.* (2018) and AL-Shboul (2024), who assert that ethical work climates have a significant effect on staff behavior, dedication and accountability. The current study findings are also in agreement with Lim *et al.* (2023), who, in their study in Australia, established that the standards embedded in the ethical work climate mediated the relationship between decision-making by marketing professionals based on personal identification with the decision and the likely consequences of the decision from the perspective of collective interests.

Notably, different from this study, Sumiyana *et al.* (2023) established that the political structure influenced the ethical work environment in local governments and curtailed the value of the oversight mechanism, particularly in public sector audits. Furthermore, Nakanishi (2023) asserted that extreme accountability pressure lowers the efficiency and effectiveness of public sector managers. However, the study by Sumiyana *et al.* (2023) was undertaken in Indonesia on public sector performance auditing. The study by Nakanishi (2023) undertaken in Japan using secondary data involved only one government ministry as a case. The current study instead is unique in its use of primary quantitative data in the context of municipal local governments in Uganda.

Theoretically, the study findings augment the agency theory (Jensen and Meckling, 1976), which posits that the involvement of independent monitoring agents is likely to deter self-interested motives of agents and lead to proper use of resources. In the Ugandan context, the monitoring agents comprising the oversight mechanism include the internal audits, audit committees, external audits and the parliamentary public accounts. These oversight organs carry out routine reviews of the performance of the municipal local governments and provide reports to the public managers for improvement of operations as well as to other stakeholders for assurance on the performance of the municipal local governments. In the Ugandan context, the ethical work environment of municipal local governments is comprised of an interplay of various factors such as laws and regulations on public accountability, internal policies and guidelines provided by management, the role of oversight mechanisms and the needs of the community that receives the social services. Therefore, the ethical work climate, a nexus of various factors that are at play in the municipal local government work sphere, shapes the staff's behavior and their compliance with the recommendations from the oversight mechanism functions that are geared towards enhancing public accountability.

6. Conclusions, limitations and further research

The study sought to examine the mediating role of the ethical work climate in the relationship between the oversight mechanism and public accountability. The quantitative results revealed a positive and statistically significant relationship. Much as the direct effect between the oversight mechanism and accountability of public institutions provided a significant direct relationship, the total effect with mediation was higher. Hence, whereas the oversight mechanism is directly associated with accountability of public institutions, the association was found to be stronger and more effective when it goes through the ethical work climate.

Regarding limitations of the study and areas for further research, the study was undertaken in municipal local governments in Uganda. There may be a need to undertake a related study in municipal local governments in other countries or other categories of public organizations. The study applied a quantitative research approach to examine the mediating role of the ethical work climate in the relationship between the oversight mechanism and public accountability. Although this approach was found to be more appropriate by the researchers, it may also be possible to undertake studies that use a mixed research approach.

Ethical approval

The research was approved under reference number: UCUREC-2024–797.

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Supplementary material

The supplementary material for this article can be found online.

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Corresponding author
Christopher Neil Makanga can be contacted at: mchrisug@gmail.com