

FUW CENTRE FOR RESEARCH JOURNAL OF MANAGEMENT & SOCIAL SCIENCES (FUWCRJMSS)



Corruption in Nigeria: A Conceptual and Theoretical Overview of the Independent Corrupt Practices and Other Related Offences Commission (ICPC).

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Abstract

This study is an attempt to explore the extent Nigeria's anti-graft agency, the Independent Corrupt Practices and other Related Offences Commission (ICPC) has fulfilled its mandate towards ensuring financial accountability and transparency in Nigeria within selected periods and cases. Employing a desk research approach and relying on secondary documents, this paper aims to comprehend the challenges associated with combating corruption, particularly in the public sector, spanning political, legal, institutional, and socio-cultural dimensions. The study highlighted the systemic failures as evidenced in poor outcomes in arrests, prosecutions and convictions. These deficiencies are primed and contrasted to the global scale, of anti-corruption management with its antithesis. The study contends that the endeavours of Nigeria's anticorruption agencies, encompassing management strategies, collaborative initiatives, and anti-corruption deliverables, have prompted numerous concerns, given its failure to prosecute both state and non-state actors who have misappropriated public funds and abused public office in Nigeria, underscoring a lack of institutional autonomy with capacity to be stronger than individuals and groups opposed to accountability. Considering these findings, the paper recommends deliberate initiatives towards unifying Nigeria's two anti-corruption agencies, namely the ICPC and EFCC. Furthermore, it advocates for the equitable remuneration of civil and public service staff across ministries, departments, and agencies (MDAs) on the same pedestal in Nigeria.

Keywords: Accountability, Corruption, Corruption reporting and Public Service

Introduction

The mix of accountability and transparency presents significant challenges that persistently confront Nigeria's leadership and followership. Specifically, corruption and infectious manifestations, encompassing bribery, graft, fraud, manipulations, and the misuse of public office, alongside indiscipline and nepotism, have posed formidable obstacles to developmental This endeavours. entrenched phenomenon, with its intricate dynamics, has thwarted progress across various sectors, emerging

predominant catalyst for Nigeria's socioeconomic stagnation. A notable aspect warranting scrutiny within the Nigerian context is the apparent heightened tolerance demonstrated by leadership figures and the general populace towards actions commonly objectionable. deemed This phenomenon may be ascribed to the distortion of values, a pervasive conspiracy of silence, or overt collusion with individuals engaged in corrupt practices. The history of corruption can be traced back to the 1960s and preindependence era, and like a mustard seed, has grown into a big tree today (Hassan, 2021; Odo, 2015).

From a global lens, corruption varies in intensity, sophistication, and form from country to country. It is the greatest enemy of any country. It constitutes threats to good governance, security of lives and properties and the socio-economic life of any society. As a global issue, corruption has attracted the attention of various international organisations and world bodies such as the United Nations (UN), Transparency International (TI),Business International (BI), and the Bribe Takers Index (BTI) concerned themselves with the problem of corruption in the world. These organisations have, at various times, measured the level of corruption not only in one country but on a global scale. Olufemi (2001) corroborates that "an average of 5% of the world public budgets goes unaccounted for with an estimated loss of over eight trillion dollars annually by officials of different states."

Nigeria is the largest country in the world, with about two hundred million people (NBS, 2021). Endowed with a vast expanse of arable land; forest resources such as timber, palm oil and kernel, cocoa, rubber, kola nuts, yams, rice, fruits and vegetables, carrots, onions, groundnuts, cotton, millet, wheat; semi-temperate climate suitable for the production of tea, coffee, as well as the breeding of cattle, sheep, goats and other livestock; mineral resources such as petroleum, coal, asbestos, clay, iron, marble, limestone, salt, tin, tantalite, uranium, gold and other precious metals (Ekpo et al., 2016, Okanya & Nwakoby, 2019). Nigeria should be a haven for its citizens and investors and logically, the standard of living of its average citizens should be among the highest in the world. Poverty and illiteracy should be at its minimum. Contrastingly, the reverse has been the case. Corruption and its various offshoots frequently mar the significant strides taken to improve the lives of Nigerians.

The manifold manifestations and pervasive influence of corruption have perennially served as the wellspring of prodigality and disorder in Nigeria. This phenomenon has burdened the nation with trillions of debts in both local and foreign currencies, eroding rigour from institutions, wisdom from its decision-making bodies, and diminishing authority and credibility from the most vulnerable aspects of its constitutional framework. However, it is undeniable that corruption undermines effective governance, distorts the core public policy, leads of misallocation of public resources, adversely affects the private sector, and disproportionately harms impoverished (Nwaobi, 2004). As observed by Ekpo et al., (2016), the problem of corruption has proven resistant to all attempted solutions, and various administrations may contributed to this situation through misguided strategies and approaches employed in tackling this menace.

In response to the deleterious effects of corruption in Nigeria, the Independent Corrupt Practices and Other Related Offences Commission (ICPC) was established in June 2000 with the enactment of the Corrupt Practices and Other Related Offences Act, 2000. Former President Olusegun Obasanjo signed the Act into law on 13 2000, and the **ICPC** June was subsequently inaugurated 29

September 2000. The mission of the ICPC is to "rid Nigeria of corruption through lawful enforcement and preventive measures."

This study attempts to explore the extent to which Nigeria's anti-graft agency, the Independent Corrupt Practices, and other Related Offences Commission (ICPC), has fulfilled its mandate towards ensuring financial accountability and transparency in Nigeria within the periods of 2018-2023 within the lens of selected cases of corruption.

Statement of the Problem

The architecture of corruption and its far-reaching ramifications makes it a global concern. Nigeria, since independence in 1960, has witnessed one form of corruption to another, especially financial misconduct at local, state, and federal government levels, taken which have institutional dimensions. The paradox comes as successive governments have made policy and pragmatic attempts to fight corruption. However, each has always come out worse than the previous in the global corruption index rating. In 2020, Nigeria was the 149 least corrupt nation out of 180 countries, according to the 2020 corruption index reported by Transparency International (Transparency International, 2020).

Throughout history, numerous regime changes in Nigeria, particularly those instigated by the military, have aimed to address corruption within the Federation and its affiliated entities. However, despite these interventions, considerable success in the nation's endeavours to combat corruption remains elusive (Otusanya, 2012). The establishment of democratic governance

in Nigeria in 1999 sparked an increased determination among citizens to address corruption and instil principles of accountability and transparency in governance, more so than ever before.

Under this government, the ICPC and the Economic and Financial Crimes Commission, among other corruption institutions, were established through enabling laws, such as the Code of Conduct Bureau (CCB) and its Tribunal. Despite all these, Political interferences and inadequate autonomy plague the anti-corruption institutions that have been established. Institutional weaknesses prevent the upholding of establishing anti-corruption institutions (Aduda, 2007; Hassan, 2021). Corrupt public officials are immune from the activities of the anticorruption institutions if state actors and their minions wish. While their perceived non-loyalists are hunted, as seen in the corruption case of the former Delta State Governor, James Ibori (Ribadu, 2006). Limited knowledge exists concerning public and the intricacies governance. Asymmetrical information and a dearth of transparency are suboptimal prevalent, resulting in performance by anti-corruption institutions attributable to ineffective corruption reporting systems. (Aduda, Most public servants unwilling to declare their assets and prefer to run public affairs in secrecy.

Additionally, the effectiveness of institutional mechanisms comes into question when authorities cannot enforce the provisions of the laws that establish them. For instance, the former EFCC chief Nuhu Ribadu as enunciated by Buhari in Zero Tolerance for Corruption (2007), thirty-one out of the

thirty-six former state chief executives between 1999 and 2007 were alleged to be corrupt. However, only the former Bayelsa State Governor (DSP Alamieyeseigha) was convicted on 26 July 2006 but freed in 2008. This resonates arguments that corruption charges against high-profile persons drag on for years with expectations for accountability, transparency punishment for corrupt practices remaining in the rhetoric realm.

Research Questions

Given the stated problems, this paper puts forward the following research questions to guide the study:

- How effectively has the ICPC mitigated corruption in Nigeria's public service?
- 2. To what extent has the global corruption reporting system improved the performance of ICPC in enhancing accountability and transparency?
- 3. How autonomous is the ICPC in discharging its objectives/responsibilities towards higher levels of prosecution and convictions?

Conceptualization and Literature Review Corruption

Corruption, defined Transparency International (TI) 2011, is the misuse of entrusted privileges for personal gains, encompassing both public and private sectors. This definition aligns with that of the International Monetary Fund (IMF), which characterises corruption as the 'misuse or abuse of public office for private gain' (World Bank, 1997, Ikonjo-Iweala,2018 cited in UNDOC, 2020). The manifestations of corruption are diverse, spanning a spectrum of illicit behaviours, including bribery, extortion, fraud, nepotism, theft, embezzlement, falsification of records, influence peddling, and campaign contributions. While commonly associated with the public sector, corruption also permeates other facets of governance, such as political parties, the private business and non-governmental sector, organisations.

Morris (2011, p.10) classifies corruption into two broad categories: "upper-level" corruption and "lowerlevel" corruption. The upper level involves high ranking officials such as president, governors, ministers. While the lower level involves civil servants. Ocheje (2001, p.179) argue that it is better to identify what corruption is not as opposed to what it is because of the vast array of forms and colours in which corruption manifests itself. He opines that corruption represents a "deviation from the normal, and with regards to official corruption, the concept refers to the deviation from the duties or rules of the public service." This definition acknowledges that corruption takes place in both public and private sectors. However, the assertion that corruption is a deviation from the duties or rules of the public service makes it too general.

Brownsberger (1983) concurs that fundamentally corruption involves misappropriating public resources for personal gain. However, he contends that the concept of what constitutes the public domain, held in trust for the people, varies across cultures, rendering corruption relative a notion. Brownsberger specifically focuses on corruption manifested through bribery, nepotism, political favouritism, and the

contravention of Western legal and regulatory norms, which bequeathed to developing countries and Western state structures during colonial rule. Notably, this definition exclusively addresses corruption within the public overlooking sector, instances corruption within the private sector. It imperative to note that Brownsberger's assertion regarding corruption violating Western legal and regulatory codes inherited through colonialism has become untenable. gaining independence from Western countries, many of these inherited Western codes have undergone substantial reforms.

Adagba (2007) elaborates on the perspectives articulated by Khan (1996) in characterising corruption as an act deviating from the established rules of conduct governing the actions of individuals in positions of public authority, driven by private motives such as the pursuit of wealth and power. Further contributing to the definitional discourse, the African Development Bank (ADB) (2006) defines corruption as the misappropriation of public assets or public office/trust for private gain. Corruption encompasses a range of illegal activities. The ADB distinguishes between two primary forms corruption: grand and bureaucratic. Grand corruption, involving substantial businesses and high-ranking officials, leads to a phenomenon known as state capture, exemplified by cases such as Siemens and Wilbros International. On the other hand, bureaucratic corruption entails citizens providing incentives in exchange for favours from public servants in the context of service provision.

 T_{he} predominant form of corruption is bribery, characterised by the offering or accepting of money or favours in exchange for unwarranted advantages over others. Other manifestations encompass extortion, embezzlement, graft, kickbacks, fraud, nepotism, perversion justice, of favouritism. electoral malpractice, examination malpractice, drug trafficking, money laundering, abuse of selection processes, nepotism. Notably, this list is incomplete, as numerous other forms are contingent upon the specificities of organisations circumstances. Some comprehensive studies adopt a holistic approach to address corruption, delving into various forms and sub-divisions.

Frederickson (2000)defines corruption as the deviation from setting, culture and standard of behaviour. He went further to stress that the attitude toward corruption and ethical conduct appears to be determined by situation, i.e. the definition and what constitutes corruption and ethical behaviour varies. For example, in:

- (a) **Business**: It is based on acquisition of interest
- (b) **Administration**: It focused on interest of power and influences
- (c) **Religion**: Deviation from prescribed standard
- (d) **Society**: Illegitimate actions
- (e) **Profession**: Any misconduct

Cinjel(2022) see corruption as:

- (a) Any act that is done deliberate or intentional and it involves the exploitation of one's positions, status or resources.
- (b) Something that can be done directly or indirectly, implicit or explicit

- (c) Focused on personal aggrandizement
- (d) A display done to violate legitimate behaviour
- (e) It is an act that is not normal or against the interest of the community or other persons

Universality and Pervasiveness of Corruption

Corruption universal phenomenon and there is no society that is free from it. Corruption is something that is ubiquitous despite several efforts to regulate it; it is increasing on daily basis (Nye, 2000). It is due to it commonness that it is defines by different adages. Notable among the adages are: "Every dog eats shit; every garden egg is red unless it has not been exposed under the sun"; "In Rome do as the Romans do". In the bible, the inevitability of corruption is demonstrated in the scene where Jesus Christ told the Jews: "who is sinless should first throw stone on the adulterous woman". This and many other scenes were used to describe the corrupt nature of man (Cinjel, Kachi & Lumi, 2018).

There is no society or profession that is immune from the menace. There are several instances that parliamentarian or congressman in developed societies were seen receiving money in order to support or put forward a bill before the parliament or congress. There are several instances that prime ministers and presidents in many nations - Japan, China, South Korea, South Africa, Pakistan, USA, UK and many others were caught in the act (Nye, 2000)

In sporting activities, it manifested in form of age falsification, dubbing (taken of hard substance in order to win a race), diving, match fixing, unnecessary delay in order to waste time, bribing of officiating officials, bribing of coach, racial statement, wrong tackling and many others. This justified why it has a lot of laws to regulate its occurrence (Cinjel, 2022).

The act is also common at home or in the family; there are several instances that parents were and funding supporting exam malpractice, supporting abortion and parents indulging in flirtation and divorce. There are a lot of cases of child labour, rape, child trafficking, and drunkenness among many others at our homes. The home is one of the strongest pillars of the society and if it has got rotten, it is easily seen in the society. Everyone has a home or a family and any action whether good or bad that is done by an individual has a link to his her parental orupbringing(Cinjel, 2022).

It is also common among our political parties. A lot of political parties indulge in a lot of unethical activities in order to win and control power. This can be seen in act such as filling of false income tax, wrong declaration of asset, spending much more than it is permitted by the law, mobilizing party funds without account, use of black money for political mobilization, rigging and many others(Cinjel, 2022).

Religious groups and institutions are not devoid of the menace. A lot of religious leaders were found guilty and it

is as a result of it that adage like "do what I said and not what I do" became a popular proclamation. A lot of religious leaders uses psychology (mind game) and operates like business establishment. Some religious leaders participated in act like divorce, adultery and many others that the holy books frowned at them. When members presented their problem before the clerics, they would be asked to pray to God and when the clerics have problem most especially monetary problem; members would be asked to give generously in order to be blessed or for them to obtain favour from God. There were several instances that raised funds were not being accounted and some were being diverted; and any attempt to challenge such atrocities is seen as act of rebellion (Dobel, 1996).

In the office, corrupt practices are also prevalence. There are a lot of corrupt acts such as contract inflation, diversion, embezzlement, palm greasing, truancy, absenteeism, age falsification, hiding of files, gossip, rumour, sexual abuse, siphoning of office properties and many others. There is no profession and activity that is immune from the menace (Puda, 2006).

Who is free from it is a question that a lot of persons cannot answer. There were several laws conventions that were clearly designed to checkmate this menace in both the ancient and the contemporary time but all to the contrary. The Babylonian law and the law of Hammurabi detest it. The Mosaic (Ten Commandments), the Old Testament and the New Testament deprecate it. The Roman Civil Law, the English common and the Justinian law make it punitive. The Koran makes it death by stoning. The Chanakya's Arthshastra has given it 3 chapters to it and has made it punishable with fine, imprisonment and banishment (Cinjel, Kachi & Lumi, 2018).

The same is with the Manusmriti, the Brahmins, the Torah, and the Tripitaka among many others. Despite all this, the act has not stopped. It is still widespread. Corruption in the state, whether political, social, religious, and administrative cultural whatsoever is a dangerous act that can put a state down (Fredrickson, 2000). It is against this backdrop that Cicero pointed out, "it is so great an evil that a prince should go astray, though that is indeed a big evil in itself as that he corrupts others and brings it about that as his own life is changed so are the morals of his people".

Level of Corruption in Public Services

Levels of corruption are into two in the public services and these are:

At the higher level: This is the (a) form of corruption that is perpetrated by people at the higher level. The superordinate officers and other highranking officers such as the legislature, the ministers, permanent secretaries, head of government units - agencies, commission, department and other establishment. At this level, the act comes during the initiation of a policy and do reflect in the form of inflating budget and personalizing or selfawarding of contract. It is hardly noticed and if it is noticed, it is mostly treated with impunity. A typical example is NDDC and its corrupt scandal, the various corruption cases raised on Governors and legislatures in Nigeria.

(b) At the lower level: This is a form of corruption that occurs at the bottom level or the ground level. It is a kind of corruption that is common with the lower ranking officers officers or employees that are not occupying managerial position in an organization. It normally happens during execution. It is common among the lower level officers because they are the officers that execute government policies and programmes. Common examples of these forms of corruption are: diversion, abuse, misappropriation, embezzlement, etc.

Forms of Corruption

Cinjel 2022 identifies the following forms of corruption:

- (a) Political corruption: This is the type of corruption that is concerned with government or it is related to civil administration of government. It is mostly perpetuated by political actors. Common examples are: nepotism, favoritism, embezzlement, misappropriation, rigging, etc.
- (b) Economic Corruption: This is a type of corruption that centres on business activities. It affects material goods and financial resources. It is also known as financial corruption. Common examples are fraud, money laundering, racket, counterfeit, piracy, scam, swindling, deceit, etc.
- (c)Convictional or defied corruption:

 This is a type of corruption that is concerned with things that are religious or acts that are forbidden by religious groups. They are things that are not seen as holy, sanctified, blessed, etc. They are labeled as profane and sacrilegious.
- **(d) Administrative corruption:** This is the type of corruption that is

- concerned with the management of the affairs of the state. It is carried out by public servants or through action of public bureaucracy. The difference between administrative corruption and political corruption is that the former is carried by public servant while the latter is done by political actors.
- (e)Technological Corruption: This is a type of corruption that is carried out through the application of scientific tools, machines and equipment. The perpetrators use things like computers, cellphones and many others to wreaked havoc.
- (f) Cultural Corruption: This is a type of corruption that affects the belief system, custom and tradition of a place. They are behaviours that go contrary against the shared beliefs and value of a group. They are things that go against the shared beliefs and value of a group. They are things that go contrary against the morals, value, beliefs, convention, etc. of a place.
- **Social Corruption:** This is a type (g) of corruption that is prevalence in a society and affects interaction among people. It affects human welfare and existence. Common examples are: prostitution, child labour, human trafficking, crime, overcrowding, racism, tribalism, nepotism, sentiments, typecast, stereotype, prejudice, lies, gossip, etc.
- (h) Deliberate and unintentional corruption: Deliberate is a type of corruption that is done intentionally. It is premeditated, planned and designed. Unintentional is a type that the victim is either pushed to the wall or is necessitated by situation or circumstance. They are all punishable by law. This is because the law does not take excuses and ignorance as justification for an action.

(i) Self-abused corruption: This is type of corruption that is detrimental to one's body and character. Example is when one misuse is talent and abilities, excessive drunkenness, smoking, drug abuse, etc.

Public Sector Accountability

Public sector accountability implies that an official or individual entrusted with responsibilities should be accountable for their actions and the ensuing consequences. Ibietan (2013) asserts that, in a general sense, accountability implies that an official or an individual entrusted with a public mandate should be held responsible for their actions and the ensuing consequences. This definition suggests that public officials are obligated to be accountable for their conduct, given that their positions are held in trust for the public. Similarly, Adejuwon (2014) contends that public accountability signifies that the government and its officials are answerable, with their activities open to the public. Implicit in this definition is the interconnectedness of transparency and accountability. An accountable official is transparent, ensuring that public funds are utilised for the benefit of the public rather than diverted for private use. Ibietan (2013) further buttress this point by saying that transparency is very cardinal accountability because secrecy shady dealings hinders accountability. According to Ejere (2013), the most significant threat public to accountability in Nigeria is fraudulent elections, as they often subvert the electorate's will. He further asserts that accountability and good governance are unattainable from those who have yet to earn the mandate of the populace.

After sixty-three years of independence, the Nigerian public service remains in a circle of reforms and less accountability, held down by the politics institutionalised in the polity. Put aptly, accountability in the public service is still a mirage. Despite the bleak outlook, a glimmer of hope remains if the citizenry exhibits the moral fortitude to confront pervasive issue that has gripped Nigerians for more than six decades. Okekeocha (2013) corroborates this assertion; thus, "Nigeria has large natural resources but lacks proper accountability measures". Outside crude oil, other natural resources seem outside the high-end utilisation and accountability radar of the Federal and sub-national governments.

In specific terms, the Nigerian government have attempted to improve the performance of its public service through reforms. The logic connection here stems from the machinery of policy implementation: the public service made of ministries, departments, and agencies (MDAs) and the higher components of the public service, which are political but for the same purpose. Thus, reforms failed to meet the desired results due to a lack of effective accountability to curtail the excesses of public officeholders.

Numerous studies continue to investigate efforts to reform the public service and transition it into performance-oriented entity in Nigeria (Banjo, 2017; Lamidi et al., 2016). For instance, National the Economic Empowerment and Development Strategy aimed at the Udoji Review Commission report (1972) suggested various including reforms, implementation of a "unified" grading

and salary system, the elimination of Permanent Secretaries to be replaced by Directors-General / General Managers, the adoption of program performance budgeting, the incorporation of management by objectives, organisation development, planned and preventive management, and other pertinent measures (Ukwandu & Ijere, 2021). However, nothing significant was practically done to the implement commission's recommendations. If this strategy had been implemented, the deep chasm of disparities seen in the remunerations and operations of MDAs would have been resolved. For instance, remuneration of teachers in the public service and the Central Bank or the Nigeria National Petroleum Commission (NNPC) employees ought to be the same, this would have mitigated the extent of corruption a long ago.

Corruption Reporting System

The willingness of people to report corruption is extremely critical any successful fight against corruption. The lack of an effective corruption-reporting system encourages those engaged in corruption to continue with the vice while deterring people from seeking redress (FRN, 2003). One of the major weaknesses identified in the Federal Government's governance and corruption study is the inadequate corruption-reporting mechanisms in public institutions. This paper asserts that households do not know the process to follow in reporting an act of corruption by a public officer even observed they corruption. This has necessitated the Federal Government Nigeria of

'whistle-lower' anti-corruption policy (Makinde, 2018).

 T_{he} respondents completely disagreed that the corruption reporting was effective and simple in the public service. Most respondents also opined that they do not report corruption mainly because they expect the case will not be investigated or enforced. They fear potential harassment and reprisal (FRN, 2003; Makinde, 2018). For the corruption reporting system to be effective, the public servants must be oriented on the activities of the anticorruption institutions and the reporting simplified. Reported should be promptly investigated and punishment enforced. The identity of those who report alleged acts corruption should be held confidence. This has been followed up with an anti-corruption whistle-blowing policy as practised in the Buhari government (2015-2023). However, external corruption reports on Nigerian state actors are yet to be embraced. This is for another further and future research dimension.

Institutional Autonomy

Institutional autonomy is the ability of the ICPC to govern itself and exercise control over its staff, finances, and other resources with minimal interference in its operations. Independence primarily means the anticorruption body should be shielded from undue political and government interference. Thus, genuine political will to fight corruption emerges.

As Mikail et al. (2017) rightly stated, the challenges confronting anti-corruption agencies in Nigeria include, among others, the absence of a robust institutional framework and the lack of

autonomy to prosecute offenders under established rules and regulations. The ICPC is particularly susceptible to the influence of the presidency, as presiding officers lack security of tenure and can be dismissed by the President at their discretion, without requisite consultation or approval from National Assembly. This is in addition to the contentions surrounding the perceived duplication of anti-graft functions with its counterpart, the Economic and Financial Crime Commission (EFCC), as highlighted by Hassan (2021).

In August 2015, the Buhari administration created the Presidential Advisory Committee Against Corruption (PACAC), the first committee set up after Buhari was sworn into office. PACAC's mandate includes the promotion of a reform agenda for the government's corruption effort, advising prosecutions against corruption and reforms implementing required criminal Nigeria's justice Subsequently, the Buhari administration established a Presidential Advisory Committee on Asset Recovery (PCAR), an interagency committee headed by former Vice President, Yemi Osinbajo. The objective of PCAR was to bring together all law enforcement agencies involved in the recovery of assets and achieve coordination and transparency in the management of recovered funds through the designation of a dedicated Central Bank Account. **PCAR** coordinates the collation and categorisation of recovered verifying records and the status of physical assets such buildings as recovered under previous administrations. PCAR has also created a framework for managing recovered

stolen assets to avoid re-looting and mismanagement of assets.

However, Hassan (2021) further observed that in 2016, the Federal Government announced it would start to take over high-profile corruption cases from all the anti-corruption agencies (ACAs). To this end, Attorney General of the Federation (AGF) Abubakar Malami announced that the EFCC, ICPC, the police, the Federal Inland Revenue Service (FIRS) and the DSS should compile and transfer all high-profile cases to the newly established National Prosecution Coordination Committee (NPCC). The NPCC was set up to ensure effective investigation and prosecution of highprofile criminal cases in the country and to ensure that duplication of effort was avoided in favour of collaboration between agencies.

The truth remains that the AGF had once again initiated and established this structure to have a hold on the ACAs and oversight of their activities despite a public declaration of non-interference. Lack of autonomy remains a drawback and weakening of the much-expected politics required to pursue the comprehensive anti-corruption strategy needed by the two anti-graft agencies – EFCC and ICPC to combat corruption to a standstill in Nigeria.

Constitutional Immunity Clause

The constitutional immunity granted to the President, Vice President, Governors, and Deputy Governors poses a significant impediment to the investigative efforts of the Independent Corrupt Practices and Other Related Offences Commission (ICPC) in Nigeria. Section 309 of the 1999 Nigerian Constitution contains an

immunity clause shielding these highranking officials from arrest or prosecution for any offences committed during their tenure. However, this provision presents a challenge, as many crimes committed by government officials often occur while in office.

Practically, this means that these officials cannot be prosecuted until after the expiration of their term, which typically spans eight years. Unfortunately, in many instances, such prosecutions do not materialise, and allegations of wrongdoing are often overlooked or dismissed. This delay in accountability allows for a window of time during which crucial evidence may be lost, and the public's trust in the justice system may erode.

Moreover, despite the existence of Section 52 in the Corrupt Practices and Other Related Offences Act (CPRO Act), which establishes the provision for an independent counsel to conduct investigations into corruption allegations involving public officials, this mechanism has remained dormant since the establishment of the ICPC in 2000 (Hassan, 2021). The underutilisation of this investigative tool further compounds the challenges faced by anti-corruption agencies in Nigeria, contributing to a perceived lack of effectiveness and accountability within governance system. constitutional immunity granted to highranking officials and the underutilisation of available investigative mechanisms present complex a obstacle corruption addressing in Nigeria. Reforms and a re-evaluation of legal provisions may be necessary to enhance the efficacy of anti-corruption efforts and ensure greater accountability among public officials.

Selective investigations and prosecutions

Selective justice represents particularly insidious form of corruption that manifests itself in the partial and biased application of legal measures. The anti-corruption efforts, aimed at upholding justice, often exhibit a marked focus on individuals perceived as adversaries to the ruling party, raising concerns about the fairness impartiality of the entire anti-corruption apparatus. The most worrisome part is the inability of the anti-corruption agencies to indict any former president. Aliyu (2022) astutely observes that the framework institutional of agencies is ill-equipped to handle highprofile criminal cases, excelling primarily addressing more commonplace instances of corruption. The deficiencies the Independent within Corrupt Practices and Other Related Offences Commission (ICPC) can be traced back to its institutional autonomy, which hampers its ability to confront cases involving prominent figures effectively.

Illustratively, the handling of corruption cases involving politicians opposed those who government policies or the aborted third term bid by President Olusegun Obasanjo in 2006 exemplifies the agency's limitations. The roster of individuals implicated in these cases includes prominent figures such as Tafa Balogun (former Inspector General of Police), Fabian Osuji, Alamieyeseigha, Joshua Dariye, Bola Tinubu, Orji Uzor Kalu, Mike Adenuga, Bode George, and Abubakar Atiku (Fayose, 2017). As Folarin (2020, p.17) points out, the ICPC's sluggish response and seeming inability to prosecute, coupled with the Effective but non-penalising stance of the Economic and Financial Crimes Commission (EFCC), underscore the systemic challenges.

Notably, while Mr. Ribadu is often acknowledged as an outstanding chairperson, accusations of selective justice have tainted his tenure. This underscores the complex interplay between effectiveness, fairness, and the overarching goal of combating corruption within the Nigerian anti-corruption landscape.

The retrieval of funds from the late President Abacha's assets, officially declared by the presidency, remained concealed until its revelation 2017. Furthermore, misappropriation of the \$12.4 billion Gulf War oil windfall during General Ibrahim Babangida's regime, as well as the more recent and elusive \$25 billion fraud within the Nigerian National Petroleum Corporation (NNPC), remains unaddressed, indicating significant lapse in pursuing embezzlement cases. Notably, neither the Independent Corrupt Practices and Other Related Offences Commission (ICPC) nor any other anti-corruption agency has demonstrated a proactive stance in investigating and prosecuting these matters.

The over-politicisation of the anticorruption campaign has further complicated the landscape, giving rise to perceptions that the pursuit corruption allegations is more of a politically motivated witch-hunt orchestrated by the presidency. This detracts perception from overarching goal of fostering transparency and accountability as the anti-corruption crusade becomes entangled in the complexities of political dynamics.

Addressing these challenges effort concerted requires a depoliticise anti-corruption initiatives and ensure a more comprehensive and impartial approach to combating corruption at all levels of governance, a critical reassessment of institutional a commitment structures and fostering a more transparent and equitable anti-corruption framework.

Global Anti-Corruption Agencies

The global recognition of the imperative to combat corruption is evident among governments, societies, international and organizations. Transparency International's Corruption Index serves as a crucial metric in assessing the levels of corruption in various states. Countries such as Denmark, Finland, New Zealand, Norway, Singapore, Sweden, Switzerland, the Netherlands, and Germany have effectively minimized corruption over the past three decades (Transparency International, 2021; Transparency International, 2022; Transparency International, 2023).

Historically, Singapore faced significant corruption challenges during British colonial rule from 1819 to 1959. The British government responded by enacting the Prevention of Corruption Ordinance (POCO) in December 1937. However, the Anti-Corruption Branch (ACB), responsible for corruption cases within the Singapore Police Force (SPF), proved ineffective due to understaffing, dual functions, and conflicts of interest (Graycar, 2020). In 1952, the British government established the Corrupt Practices Investigation Bureau (CPIB) to replace the ACB, but it faced limitations legal in powers and

personnel. The advent of the People's Democratic Party (PAP) in 1959 led to the introduction of the Prevention of Corruption Act (POCA), empowering the CPIB to investigate, prosecute, and punish corruption offences.

Several prominent cases have come to light in Singapore, exemplified by individuals such as Peter Lim, the former commissioner of Singapore's Civil Defence Force (SCDF). Lim was found guilty of engaging in illicit activities related to exchanging sexual favours for contractual considerations involving three female executives. leading to a six-month jail sentence (Spykerman, 2014). Additionally, former Transport Minister S. Iswaran faced charges of accepting a bribe amounting to \$384,340.98 from Ong Beng Seng, a notable property tycoon (KOK, 2024). in Singapore's success combating corruption can be attributed to the impartiality of the CPIB, which arrests and punishes offenders regardless of their status (Quah, 2020). Singapore's anti-corruption success attributed to the government's initiative to unify public servants' wages to that of the private sector, citizens could lodge complaints via the e-complaint module on the CPIB website (Najid et al., 2020).

Finland, ranking second in the Transparency International Corruption Index 2023, has no separate anti-corruption agency. Instead, the Finnish legal framework addresses the prevention of crimes in each act, with the Finnish Criminal Code prescribing four-year imprisonment for bribery offences (Holovkin et al., 2022). Despite the absence of specific anti-corruption institutions or legislation, Finland relies on general principles of openness

within its public service (Dei, 2021). The Finnish constitution and the Law on Civil Servants 1994 provide safeguards against the abuse of state power, requiring public servants to declare their participation in commercial activities, personal loans, property, and additional work.

The United States has been able to maintain a low corruption index rating, due to the absence of immunity for public officials (Topchii et al., 2022). The extensive array of anti-corruption measures and institutions underscores the significance of addressing this pervasive menace. The United Nations Against Convention Corruption (UNCAC), adopted by the United Nations General Assembly in 2003, constitutes a noteworthy and substantial endeavour to establish universally applicable standards for combating corruption across countries worldwide, as Khair (2018) asserts.

Causes of Corruption

Corruption is caused by different factors. Different studies have come out with different causes of the act. The notable causes of corruption include:

(a) Lack of Proper Education and Training: When public servants are not adequately trained and supervised, they tend to compromise methods and procedures. The law does not accept ignorance or excuses for its violation. The Punjab Administrative reforms in India stressed that the act is more committed by person who have deficit knowledge of the law than those who are acquainted with the law.

(b) Social Environment:

Environment is the surrounding or all the external factors that influences the live of the people. Social environment represents an organization of norms which is geared toward an achievement of some goals or activity that people feel Social important. environment develop gradually from the social life of the people. These institutions are characterized by certain activities, roles and functions which have become so standardized and routinised that they have become approved means of accomplishing important goals (Sharma, el al, 2003). Public administration is a sub-system of the political system which itself is a part of the larger whole called the social system. The society and the culture have powerful impact on public administration. It is on this context that it is said that administration is culture bound. The bureaucratic culture is the reflection of the culture of the society. When a society is less corrupt, the public servants would be less corrupt and if the society is too corrupt, the public servants would be too corrupt. Put it differently, administration cannot be plucked out from the tissue of culture in which it is embedded as a member wide societal of the system(Cinjel, Kachi & Lumi, 2018)

(c) Low Salaries of Public Servants:

This is one of the reasons or causes of corruption. When the salaries of a public servant is weak or low and worse is when the payment is characterized by inconsistencies, the worker may be tempted to earn money through illegal means. When income is less and the standard off living is high, economic realities can easily push the worker to succumb to its temptation. Discrepancies in salaries are also a factor. When workers compare their earnings with others and when they are earning low then the potential gain available is to indulge in such act.

Differences in salaries may be too small to alter incentives to be corrupt.

- (d) Administrative Decay: This is another cause of corruption in most societies. The negative attitude of bureaucracy and most especially the redtapism such as long administrative procedures and practices have high corruption. influence on organization that practices are cumbersome and dilatory, files moved endlessly from one desk to the other because no one wants to take decision, delay in administrative action is bound to occur. Projects would rarely be completed on time and this will result in cost overrun. It is an attempt to avoid such delay that dishonest practices (e.g. speedy money) do come. Speedy money is any money that is generated illegally to aid administrative procedure.
- Clumsy Handling of (e) Corruption Cases: This is one of the contributing factors to the growth of corruption in most nations. Most of those in the higher echelon whom are vested with the disciplinary power shirk duty and shows unwillingness to use against these powers corrupt subordinate. This may be to reasons such as trade union pressure, political interference, they are involved in it or part of it either directly or indirectly or simply to avoid unpleasantness in the future. In Nigeria, there are several instances that those who were dismissed due to the act are later reinstated after sometimes; when the heat is off and with no any explanation. This continual reinstatement of dismissed personnel who were found or caught on corrupt practices encourages others also to be compelled or to indulge in the act.

(f)Inefficient Judicial System: This is of the common causes corruption in a society. The World Development Report of 1997 stated that the more predictable is the judiciary, the less the corruption and the less predictable is the judiciary, the higher the level of corruption in a society. In society where the judicial system is inefficient, expensive, and dilatory, corruption is common. In this type of society, it takes years and years for cases to be decided. Just like it is often said, justice delayed is justice denied. The accused can escape punishment of a longtime span and it can equally affect evidence on the case; witnesses may become unavailable and remember may not what happened long time back.

(g)Political Cause: This is also one of the great causes of corruption in most societies. Common examples are: The interference with administration of justice bent of bureaucracy, amoral politics, self-aggrandizement, disregard for the democratic norms in the pursuit of power, political survival at all cost over the rule of the game. The political class often assumes that they are above the law and that is why the act has becomes widespread. It is pronounced in this modern time that it was in the past. The differences between now and then was that, now; it has become a routine thing and no longer confined to limited number of officials. Nigeria, the first generation politicians after independence were honest, men of integrity and vision. Leaders like Nnamdi Azikiwe, Obafemi Awolowo, Tafawa Balewa, Sir Ahmadu Bello, etc. regarded politics as a mission and a responsibility to build the country. They were nationalistic, patriotic and

disciplined unlike the present day's politicians.

(h)Inadequate Laws to Deal with Corruption: The laws that act as the uniform operational guides such as Civil Service Rules and Regulation, Financial Instructions, Gazettes, Notes Guidance, Executive Circulars, treasury Circulars, Schemes of Services, Manual of Procedures, Conditions of Services, etc. hardly take cognizance of the everchanging different functions conditions under which the various units of government operate. The result is crisis of performance, as policies are watered down as they cascade down and through the leviathan maze officialdom. The laws are out modeled and both politicians and bureaucrats find very ingenious ways to escape from its clutches. This is why it takes a lot of years in Nigeria to bring the culprits to book. In Nigeria, the constitution provides for immunity for political office holders and this is a serious setback to the fight against corruption.

(j)Lack of Willingness to Enforce Laws: This is one of the factors that promote the growth of corruption in Nigeria and a lot of nations. There is general atmosphere of permissiveness. This has justified why laws are broken with impunity. Everyone talks of corruption but those in position to check it give it a low priority or just look the other way. For various reasons, the willingness to tackle corruption is found wanting. Politicians often make it one of their election mandates but after the elections are over, nothing concrete will be done and the act will goes on as before.

(k) Activities of Pressure Group: Pressure group also promotes corrupt practices in most societies. Pressure groups are group of employees who comes together to promote a common cause. There are several pressure groups in Nigeria – the Chamber of Commerce, trade of associations, etc. who helps to breed corruption through their activities of getting favour for their members. These groups often employ different means to influence the political class and bureaucracy. These groups also shield their corrupt members by resorting to protect action when their members are caught in corrupt act and action is taken against them.

Ways to Control Corruption

Corruption cannot be totally wiped but it can be controlled or brought down to a minimum level. Some of the ways in which corruption can be controlled includes:

- (a) Regular posting and Transfer: This is one of the avenues that can be used to checkmate corruption. If transfers are done periodically and based on established rule, corruption will be less. When it is done devoid of political influence, it will help to control corrupt practices. The rule of rational transfer provides that employee should not stay in a place for more than four years. The essence of this is those employees who remain at a certain post for a longer period of time develop vested interest and attachment and this easily aid room for corruption.
- (b) Transparency in carrying out functions: The excessive secrecy in administration is a serious threat to the fight against corruption. The veil of secrecy has covered a lot of corrupt acts. Nigeria and most developing societies need a Freedom of

Information Act that would make it mandatory for government units to give information about their decisions and reasons behind them.

- (c) Declaration of Assets: This is also another avenue that can be used to checkmate corruption in Nigeria. Laws should be passed in parliament that obligatory for make it all government official ministers, legislatures, Governors, etc. to declare the assets owned by them, their spouse and their children every year. It should be printed officially and be made available to anyone who wants to pay for it. Any falsification of these statements should be declared punishable offence.
 - (d) Investigating Agency should have teeth and be autonomous: This is another way in which corruption can be handled in Nigeria. Investigating agencies and commissions such as EFCC, ICPC, public complain, Code of Conduct Bureau and other investigative agencies should be made autonomous. They should be given the full power to operate without any interference. They should have the power to take their decision regarding investigation and prosecution. They should be provided with necessary budget and investigative tools and should also have access to all government records.
 - (e) Accountability: This is also another way to checkmate corruption in a nation. The principle of accountability should be enforced at all levels. The power must be used only in accordance with the law and everyone must be held accountable for wrong doing or misuse of authority. This salutary principle should be taken to its logical conclusion at all level of government.

(f) Overhaul bureaucratic on practice: bureaucracy is one of the reasons for the commonness corruption in most organisations. Administrative procedures should be simplified and delays if possible be eliminated. Office procedures should be simplified and level of hierarchy reduced. single-window-decision Α system should be adopted. This will reduce the system where files are moved from office to the other before a decision is taken and will also save the public from harassment.

- **(g)** Separate courts for corruption: This is also another way to checkmate corruption. An effective and specialized office should be created to exclusively handle corruption cases. This will hasten the process of disposal of cases.
- (h) Decentralization ofadministration: This is another way to control corruption in Nigeria. decentralized administration will help to reduce corruption. This is because it has taken decision making closer to the beneficiaries and also make officials more responsive. There will be greater participation; projects and programmes would improve when the beneficiaries participate in their design implementations.
- (i) A strong civil society: This is also another way in which corruption can be brought down. A civil society is a community of citizens linked by common interest and collective activity. Civil society takes initiative instead of depending helplessly on politicians and officials. A strong civil society is full of groups that come together for common goals. It brings pressure to bear against the corrupt or corrupt practices. A good

legal order in a society emanates from a good moral order amongst the people.

- (j) Electoral Reform: This is also another way to control corruption in Nigeria. This is because political corruption is one of the most potent causes of corruption in the country. It became endemic in 1981 and in 1999. There are several electoral reforms but till date no serious attempt has been made to tackle this problem:
 - o Money politics
 - o Vote buying
 - o Dominance of INEC

Theoretical Framework Institutional Theory

The institutional theory is on the deeper and more resilient aspect of the social structure. The theory "considers process by which structures, including schemas, rules, norms, and routines, become established authoritative guidelines for social behaviour" (Scott, 2005, p.2). Putnam et al., (2013) summarised institutional theory into four interrelated constructs. The functional construct posits that changes in one component necessitate changes in other components, emphasising the integration required for system's survival. The external environment encompasses ideas, beliefs, rules, and messages. The construct, attenuated consciousness, focuses on the awareness of actors and the extent of their consciousness conditions. regarding institutional symbolic life of Finally, the organisations analysis suggests organisations communicate symbolically their environment, obtaining information from it and signalling their conformity to established norms and values.

Institutions establish rules, procedures, policies, and structures for business systems, providing legitimacy and support to organisations (Meyer & Rowan, 1977). North (1994) defines institutions as the 'rules of the game' while organisations are the players.

According to Zucker (1987), institutional theory provides a nuanced perspective on organisations, suggesting that they are influenced by normative pressures from external sources such as states or within the organisation itself. Nigeria's concentration of power at the centre hampers other government institutions and anti-corruption agencies from effectively fulfilling their designated functions.

Di Maggio and Powell (1983) argue that change within organisational fields, defined as groups of actors with a common purpose, leads more significant similarities between organisations. The institutional theory applies to this paper as it suggests that the effectiveness of anti-graft agencies the broader influenced by institutional context in which they operate.

Conclusion and Recommendations

 $T_{
m his}$ highlighted paper the importance of the Independent Corrupt **Practices** and Other Related (ICPC) Commission in mitigating corruption by state and non-state actors in Nigeria. The Nigeria Public Service within the framework of Ministries, Departments and Agencies (MDAs) provided the basis for discourse within the institutional theory. It argues that Nigeria's anti-corruption agency, the ICPC, remains weak in terms of institutional autonomy as portrayed in selective prosecution cases against political leaders and perceived 'enemies of the state', along with its twin antigraft institution, the EFCC. One primary recommendation of this paper lies in an ignored dimension seen in previous attempts to reform the Nigeria public service within arguments that the remuneration of the civil and public services must be unified to mitigate corruption, and this applies to the ICPC and its affiliate anti-corruption agencies, i.e., the EFCC in Nigeria.

 T_{his} further resonates with another critical recommendation, which encourages the presidency and the legislature to merge the ICPC and the EFCC to get greater synergy on their deliverables towards measurable and objective development for citizens. This prevalence of inter-agency rivalry and duplication of functions in Nigeria's Ministries, Departments and Agencies (MDAs) is retrogressive and adds to the existing institutional weaknesses, where 'leaders within these organisations are stronger than the institutions.

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