CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Corruption remains one of the most critical challenges undermining governance, public trust, and socio-economic development in Nigeria. It is deeply entrenched in public institutions and manifests in various forms, including bribery, embezzlement, nepotism, procurement fraud, and abuse of office (Okafor & Onyema, 2020; Odiase et al., 2022). The pervasive nature of corruption among public officials has eroded citizens' confidence in government, weakened service delivery, and exacerbated inequality and poverty (Akinola & Fatile, 2019). According to Transparency International (2024), Nigeria continues to rank poorly on the Corruption Perception Index (CPI), reflecting the persistent ethical crisis in its public sector.

In response to this problem, successive governments in Nigeria have introduced several anti-corruption reforms aimed at promoting transparency, accountability, and ethical conduct among public officials. Notable initiatives include the establishment of institutions such as the Independent Corrupt Practices and Other Related Offences Commission (ICPC) in 2000, the Economic and Financial Crimes Commission (EFCC) in 2003, and the implementation of policies like the Public Procurement Act (2007), the Treasury Single Account (TSA), the Integrated Payroll and Personnel Information System (IPPIS), and the Whistleblower Policy (2016) (Lawal & Tobi, 2021; Ojo & Fashola, 2023). These reforms are designed to curb opportunities for corrupt practices and instill integrity in the conduct of public service.

However, despite these efforts, the impact of anti-corruption reforms on the ethical behavior of public officials remains questionable. Reports of corruption scandals, impunity, and weak enforcement of laws suggest that institutional reforms alone may be insufficient without a corresponding change in the attitudes, values, and ethical commitment of public officials (Odiase et al., 2022; Ogundiya, 2021). Scholars argue that while laws and institutions are essential, cultivating a culture of ethics, professionalism, and public accountability among officials is equally critical to achieving meaningful progress in the fight against corruption (Eme & Onwuka, 2020; Akinola & Fatile, 2019). This study, therefore, seeks to examine the relationship between anti-corruption reforms and the ethics of public officials in Nigeria. It explores the extent to which these reforms have influenced ethical standards, accountability, and integrity within the public service.

1.2 Statement of the Problem

Despite numerous anti-corruption reforms and the establishment of several institutional frameworks, corruption continues to thrive in Nigeria's public service, raising questions about the effectiveness of these measures in fostering ethical conduct among public officials. Successive governments have implemented policies such as the Treasury Single Account (TSA), the Integrated Payroll and Personnel Information System (IPPIS), the Whistleblower Policy, and strengthened oversight agencies like the ICPC and EFCC to address corruption (Lawal & Tobi, 2021; Ojo & Fashola, 2023). These initiatives are aimed at promoting transparency, accountability, and ethical behavior within the public sector.

However, available evidence suggests that these reforms have not significantly changed the culture of unethical practices among public officials. Reports of bribery, embezzlement, procurement fraud, and abuse of office persist at alarming levels (Okafor & Onyema, 2020; Odiase et al., 2022). The 2024 Corruption Perceptions Index ranked Nigeria 145 out of 180 countries, indicating a high level of perceived corruption despite the reforms (Transparency International, 2024). This suggests a gap between policy intentions and actual ethical behavior in practice.

Scholars have argued that anti-corruption efforts in Nigeria often focus more on punitive measures and institutional mechanisms, with less emphasis on cultivating the ethical values and professional norms necessary to sustain integrity in public service (Eme & Onwuka, 2020; Ogundiya, 2021). Without addressing the attitudinal and value dimensions of corruption, institutional reforms alone may achieve only limited success.

1.3 Research Objectives

i. To assess the extent to which anti-corruption reforms have influenced ethical behavior among

   public officials in Nigeria.

ii. To evaluate the effectiveness of institutional mechanisms in promoting accountability and

   integrity among public officials.

iii. To identify the challenges facing the implementation of anti-corruption reforms in fostering

   ethical conduct in public service.

1,4 Research Questions

i.   To what extent have anti-corruption reforms influenced the ethical behavior of public officials in Nigeria?

ii.   How effective are existing institutional mechanisms in instilling accountability and integrity in public service?
iii.   What are the challenges hindering the effectiveness of anti-corruption reforms in promoting ethical conduct?

1.5 Significance of the Study

This study is significant for several reasons. Firstly, it contributes to the growing body of knowledge on governance, ethics, and anti-corruption in Nigeria by providing empirical insights into the relationship between institutional reforms and ethical behavior in public service. Secondly, it highlights the gaps in current anti-corruption strategies, helping policymakers and stakeholders to design more holistic approaches that address both institutional and value-based dimensions of integrity. Thirdly, the findings of this study will be useful to public administrators, civil society organizations, and development partners seeking to promote transparency, accountability, and ethical governance in Nigeria. Finally, the study adds to academic discourse and serves as a reference material for future researchers interested in governance and public sector ethics.

1.6 Scope and Limitations of the Study

This study focuses on examining the impact of anti-corruption reforms on the ethics of public officials in Nigeria. It is confined to selected public institutions at the federal and state levels, particularly those involved in governance, policy implementation, and public service delivery. The study specifically considers key anti-corruption reforms such as the establishment and operations of the Economic and Financial Crimes Commission (EFCC), the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Treasury Single Account (TSA), the Integrated Payroll and Personnel Information System (IPPIS), and the Whistleblower Policy. The research assesses how these institutional and policy reforms have influenced ethical behavior, accountability, and integrity among public officials. Geographically, the study covers Nigeria as a whole, with emphasis on public sector institutions based in Abuja and selected state capitals where these reforms have been actively implemented. Temporally, the study examines reforms introduced between the year 2000, when the key anti-corruption agencies were established, and 2024. The focus is restricted to public officials working in ministries, departments, agencies, and parastatals at the federal and state levels, excluding private sector actors and local government employees.

The study, however, is subject to certain limitations. One major limitation is the potential bias in responses from public officials, as some may be reluctant to disclose unethical practices or may underreport issues due to fear of repercussions, despite assurances of confidentiality. Another limitation is that the research is limited to selected federal and state institutions; as such, the findings may not fully represent the situation in all public sector entities, particularly at the local government level. Furthermore, the scope of the analysis focuses mainly on formal institutional reforms and does not account for informal socio-cultural factors that may also influence ethical behavior in the public service. Time and resource constraints limited the researcher's ability to conduct extensive nationwide fieldwork, necessitating the use of purposive sampling and reliance on secondary data sources in some instances. Lastly, ethics in public administration is influenced by a complex interplay of individual, organizational, and societal factors, making it challenging to isolate the direct impact of anti-corruption reforms alone. Nevertheless, these limitations do not diminish the value of the study but rather highlight areas for further inquiry in future research.

1.7 Definition of Terms

i. Anti-Corruption Reforms: This refers to deliberate policies, strategies, institutional mechanisms, and legislative measures put in place by the government to prevent, detect, and punish corrupt practices in public administration. In this study, anti-corruption reforms include initiatives such as the establishment of the EFCC and ICPC, the implementation of the Treasury Single Account (TSA), the Integrated Payroll and Personnel Information System (IPPIS), and the Whistleblower Policy aimed at promoting accountability and transparency in public service.

ii. Ethics: Ethics refers to the moral principles, values, and standards that guide the behavior and decisions of individuals, particularly in their professional roles. In the context of this study, ethics describes the extent to which public officials adhere to principles of honesty, integrity, accountability, fairness, and public interest in the discharge of their official duties.

iii. Public Officials: Public officials are individuals employed in government ministries, departments, agencies, and parastatals who are responsible for formulating, implementing, and managing public policies and delivering services to citizens. This study focuses on public officials at the federal and state levels in Nigeria, excluding those in the private sector or local government service.

iv. Accountability: Accountability refers to the obligation of public officials to explain their actions, decisions, and use of public resources to the citizens and to appropriate oversight bodies. It implies answerability and the willingness to accept responsibility for one's conduct in office.

v. Integrity: Integrity denotes the quality of being honest, transparent, and consistent in one's moral and ethical principles. For public officials, integrity involves resisting corrupt practices and acting in the best interest of the public rather than for personal gain.

vi. Governance: Governance in this study refers to the processes, institutions, and practices through which public authority is exercised and decisions affecting citizens are made and implemented, particularly with regard to the management of public resources and upholding ethical standards.

CHAPTER TWO

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1 Introduction

This chapter reviews existing literature relevant to the study of anti-corruption reforms and the ethics of public officials in Nigeria. It examines the conceptual, empirical, and theoretical foundations of the study by highlighting key definitions, perspectives, and findings from previous research. The chapter also discusses the various anti-corruption reforms implemented in Nigeria and their perceived impact on ethical standards and integrity in public administration.

2.2 Conceptual Clarifications

i. Corruption

Corruption is broadly defined as the abuse of public office for private gain (Transparency International, 2024). It encompasses acts such as bribery, embezzlement, nepotism, procurement fraud, and abuse of power. In the Nigerian context, corruption has been described as a systemic challenge that undermines governance, weakens public institutions, and erodes citizens' trust in government (Okafor & Onyema, 2020; Odiase et al., 2022). Akinola and Fatile (2019) argue that corruption is both a cause and a consequence of weak ethical standards among public officials, making it difficult to achieve meaningful development without addressing its root causes.

ii. Ethics

Ethics refers to the principles and standards that guide individuals in determining what is right or wrong in their conduct (Eme & Onwuka, 2020). In public administration, ethics involves adherence to values such as honesty, accountability, fairness, transparency, and respect for the public interest. Public officials are expected to uphold these values as a way of promoting good governance and maintaining public confidence in government institutions (Lawal & Tobi, 2021). However, in Nigeria, the prevalence of unethical behavior among public officials has remained a persistent challenge despite institutional and policy interventions (Ogundiya, 2021).

iii. Anti-Corruption Reforms

Anti-corruption reforms refer to deliberate actions, policies, and institutional measures adopted by governments to prevent, detect, and punish corrupt practices in public service (Ojo & Fashola, 2023). In Nigeria, notable reforms include the establishment of the Economic and Financial Crimes Commission (EFCC), the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the implementation of the Treasury Single Account (TSA), the Integrated Payroll and Personnel Information System (IPPIS), and the Whistleblower Policy. These reforms aim to promote transparency, accountability, and ethical behavior among public officials by strengthening oversight and reducing opportunities for corruption (Lawal & Tobi, 2021).

iv. Public Accountability

Public accountability is the obligation of public officials to answer for their actions, decisions, and stewardship of public resources (Okafor & Onyema, 2020). It implies that public officials are responsible not only to their superiors but also to the citizens they serve. Accountability mechanisms include audits, legislative oversight, and anti-corruption agencies, which are designed to ensure that officials act in the public interest rather than for personal gain. In practice, however, accountability in Nigeria's public service is often undermined by weak enforcement, political interference, and a culture of impunity (Odiase et al., 2022).

2.3 Empirical Review

Okafor and Onyema (2020) conducted an empirical study on the impact of anti-corruption reforms on ethical behavior in Nigeria's federal public service. The study employed a survey research design, using structured questionnaires administered to 250 randomly selected public servants across five federal ministries in Abuja. The data collected were analyzed using descriptive statistics (percentages and mean scores) and inferential statistics, particularly the chi-square test, to test the significance of relationships between anti-corruption reforms and reported ethical behavior. The findings revealed that the introduction of institutional reforms, including the Economic and Financial Crimes Commission (EFCC), the Independent Corrupt Practices and Other Related Offences Commission (ICPC), and the Treasury Single Account (TSA), had a notable positive impact on financial transparency, such as more accountable budgeting and reduced incidences of outright financial misappropriation. However, the

study also found that these reforms had only a minimal effect on curbing unethical practices like nepotism, favoritism, and abuse of office, which were still widely perceived among public officials. The study recommended that the Nigerian government complement institutional reforms with sustained ethical re-orientation programs, including regular ethics training, strict enforcement of codes of conduct, and stronger whistleblower protection mechanisms. They also suggested fostering a culture of professionalism and meritocracy in public appointments to mitigate favoritism and patronage networks.

Odiase, Okon, and Bello (2022) conducted a study to assess the effectiveness of anti-corruption reforms in promoting ethical standards among public officials in Nigeria. The researchers adopted a qualitative research design, relying on in-depth interviews with 30 purposively selected senior public servants and officials of anti-corruption agencies (EFCC and ICPC) in Abuja and Lagos. The data collected from the interviews were analyzed using thematic content analysis, which involved coding and categorizing responses into key themes that reflected the experiences and perceptions of the respondents regarding the implementation and impact of reforms. The findings of the study revealed that while institutional reforms such as the establishment of anti-corruption agencies and policies like the TSA and whistleblower program created frameworks for improved accountability, their effectiveness in instilling ethical standards was limited. Specifically, the study observed that weak enforcement of laws, lack of political will, and pervasive political interference undermined the ability of these reforms to achieve their objectives. The study recommended strengthening the independence and capacity of anti-corruption institutions to operate free from political interference. They also advocated for the full enforcement of existing laws, regardless of the status or political affiliation of offenders, and the introduction of periodic monitoring and evaluation of reforms to ensure their continued relevance and effectiveness.

Akinola and Fatile (2019) investigated the role of ethical leadership and anti-corruption reforms in promoting accountability and integrity within Nigeria's public administration. The study adopted a mixed-method research design, combining quantitative and qualitative approaches. The quantitative data were analyzed using descriptive and inferential statistics (including regression analysis), while qualitative data were analyzed using content analysis to identify recurring themes and insights. The findings revealed that although anti-corruption reforms such as the EFCC, ICPC, and TSA have contributed to procedural accountability particularly in financial management. There was little evidence that these reforms had significantly transformed the underlying ethical attitudes and behaviors of public officials. Many respondents perceived the reforms as reactive and punitive, rather than preventive and value-driven. The persistence of unethical behaviors such as nepotism, favoritism, and lack of professionalism was attributed to inadequate leadership example, weak enforcement mechanisms, and entrenched cultural norms that tolerate misconduct. The study recommended that the Nigerian government and public service institutions complement anti-corruption reforms with proactive ethical leadership development programs, regular training on codes of conduct, and organizational reforms aimed at creating a culture of professionalism and meritocracy. They also advocated for exemplary conduct by political and administrative leaders to set the tone for ethical behavior throughout the public service.

Ojo and Fashola (2023) carried out a study to evaluate the effectiveness of Nigeria's Whistleblower Policy as an anti-corruption reform and its impact on promoting ethical behavior among public officials. The study adopted a case study research design, focusing on whistleblower reports and investigations handled by the Federal Ministry of Finance and the EFCC between 2016 and 2022. Primary data were collected through in-depth interviews with 20 whistleblowers, 10 officials of anti-corruption agencies, and 15 public servants in relevant ministries, while secondary data were gathered from official records and policy documents. The data were analyzed using qualitative thematic analysis, which helped identify patterns and issues emerging from the experiences and perceptions of participants. The findings indicated that the Whistleblower Policy contributed to the recovery of substantial amounts of stolen public funds and exposed several high-profile corruption cases, demonstrating its value as a transparency mechanism. However, the study also found that the policy's effectiveness in sustaining ethical behavior among public officials was constrained by weak protection for whistleblowers, fear of retaliation, and a lack of institutional support mechanisms. The study recommended strengthening the legal and institutional framework for whistleblower protection, including the enactment of a comprehensive Whistleblower Protection Act. They also suggested the establishment of independent oversight bodies to handle whistleblower complaints and provide redress for retaliation. Additionally, the study called for greater public education on the importance of whistleblowing and its role in fostering accountability, as well as the need to integrate the policy into a broader value-reorientation strategy aimed at promoting ethical conduct across all levels of the public sector.

Eme and Onwuka (2020) examined the limitations of anti-corruption reforms in Nigeria, particularly their tendency to emphasize punitive measures at the expense of ethical re-orientation and institutional integrity. The study adopted a documentary research method, analyzing secondary data from official government reports, policy documents, anti-corruption agency records, and relevant academic literature published between 2000 and 2019. The findings revealed that Nigeria's anti-corruption reforms have been largely reactive and punitive, focusing primarily on prosecution, asset recovery, and public shaming of offenders. While these measures have achieved some deterrent effect and increased public awareness of corruption, they have failed to produce a significant and sustained change in the ethical orientation of public officials. The study attributed this shortfall to the absence of deliberate strategies for value re-orientation, institutional strengthening, and internalization of ethical norms within the public sector. Furthermore, the authors highlighted that weak institutional capacity, selective application of laws, and lack of exemplary leadership have undermined the credibility and effectiveness of the reforms. The study recommended a shift from a purely punitive approach to a more preventive and value-based strategy, which would include the integration of ethics education into civil service training, continuous professional development on integrity and accountability, and organizational reforms to strengthen internal controls and oversight. They also advocated for promoting ethical leadership at the highest levels of government to set the tone for ethical conduct throughout the public service.

Lawal and Tobi (2021) conducted a comparative study of anti-corruption reforms and their impact on accountability and ethics in Nigeria, Kenya, and Ghana. The study employed a comparative cross-national survey design, using a combination of questionnaires and key informant interviews administered to public officials, civil society actors, and anti-corruption agency staff across the three countries. Quantitative

data from 450 respondents were analyzed using descriptive and inferential statistics, while qualitative interview responses were subjected to thematic content analysis to draw out deeper insights. The findings of the study demonstrated that institutional reforms such as anti-corruption commissions, procurement laws, and financial control mechanisms contributed significantly to procedural accountability, such as greater transparency in budgeting and reduced misappropriation of funds. However, the study also revealed that these institutional measures alone were insufficient to bring about sustained ethical behavior among public officials. In the case of Nigeria, in particular, the persistence of unethical practices was attributed to weak leadership commitment to integrity, lack of value re-orientation programs, and limited citizen engagement in monitoring governance processes. The study recommended that governments in Nigeria and similar contexts should complement institutional reforms with strong ethical leadership, comprehensive value-reorientation campaigns, and mechanisms to empower citizens and civil society to play an oversight role. They further suggested the institutionalization of periodic ethics audits within the public service to assess progress and identify areas for improvement.

Transparency International (2024) conducted a global assessment of the effectiveness of anti-corruption reforms, focusing on their implementation and impact across more than 100 countries, including Nigeria. The study used a comparative policy analysis approach, drawing on data from the Corruption Perceptions Index (CPI), the Global Corruption Barometer, and national governance indicators. The analysis combined quantitative trends in perceived corruption levels with qualitative case studies to identify common factors that enhance or undermine the success of anti-corruption reforms. The findings of the report revealed that anti-corruption reforms tend to be significantly more effective in environments characterized by strong political will, active civil society engagement, and robust monitoring and evaluation systems. Countries that exhibited high-level political commitment to integrity demonstrated through consistent enforcement of laws, transparent leadership, and support for anti-corruption institutions saw more meaningful reductions in corruption levels. The study recommended that governments complement institutional reforms with deliberate actions to foster political leadership integrity, strengthen civil society capacity, and institutionalize mechanisms for transparent monitoring and reporting. The report further advised that anti-corruption strategies should be context-specific, addressing not only institutional weaknesses but also cultural and societal attitudes that enable corruption.

The World Bank (2022) examined the effectiveness of anti-corruption strategies across a diverse set of countries, including developing nations like Nigeria. The report employed a mixed-method policy analysis, combining statistical data from governance and accountability indicators (e.g., Worldwide Governance Indicators, Control of Corruption Index) with case studies and stakeholder consultations in selected countries. The analysis assessed the relationship between institutional reforms and improvements in ethical standards within public administration. The findings highlighted that while institutional reforms such as establishing anti-corruption agencies, financial control systems, and legal frameworks are crucial, they alone are not sufficient to achieve sustainable integrity in the public sector. The report emphasized that cultivating ethical values and professionalism among public officials is just as important as putting institutional mechanisms in place. Countries that paired structural reforms with sustained ethics training, leadership development, and value-reorientation programs for public servants were more successful at reducing corruption and promoting trust in government. In contrast, settings where reforms focused narrowly on punitive measures and procedural changes, without addressing the human and cultural dimensions of ethics, experienced limited long-term success. The study recommended that governments adopt a more integrated approach to anti-corruption efforts, one that combines robust institutional reforms with deliberate investments in ethics education, leadership integrity programs, and a professional public service culture.

2.4 Theoretical Framework

i. The Institutional Theory, as articulated by Scott (2014) and earlier by North (1990), posits that organizational and individual behavior is significantly shaped by formal rules, norms, and structures established within institutions. Scott developed the sociological and organizational dimension of the theory, while North contributed its economic perspective, emphasizing how institutions govern the incentives and constraints that guide behavior. The key assumptions of the theory are that organizations and individuals operate within institutional environments defined by laws, policies, codes of conduct, and oversight agencies, which impose formal mechanisms that influence decisions and actions. Compliance with institutional rules can stem from coercion, normative pressures, or a desire for legitimacy, while institutional effectiveness depends on proper design, enforcement capacity, leadership commitment, and alignment with societal norms.

Institutional Theory is highly relevant to this study because it provides a framework for understanding how anti-corruption reforms—such as the EFCC, ICPC, TSA, IPPIS, and the Whistleblower Policy function as institutional mechanisms intended to foster ethical conduct, accountability, and integrity among Nigerian public officials. The theory explains why, when these reforms are well-designed, properly implemented, and consistently enforced, they can positively influence ethical behavior. It also helps to explain why such reforms often fail in Nigeria due to weak enforcement, political interference, and resistance to institutional change.

However, the theory is not without criticism. It has been argued that Institutional Theory tends to overemphasize formal structures and rules while underestimating the influence of informal practices, cultural dynamics, and individual agency. It also assumes that compliance will automatically follow institutional reform if implemented effectively, which may not hold true in deeply entrenched environments of corruption. Furthermore, the theory does not fully address the challenge of transforming institutional norms that themselves have become corrupt or dysfunctional over time.

Despite these limitations, the theory remains highly applicable to this study. It illuminates the dual nature of anti-corruption reforms in Nigeria by showing how strong institutional mechanisms can promote ethical standards, while also highlighting the structural, cultural, and leadership barriers that undermine their effectiveness. This theoretical perspective aligns well with the study's objective of assessing both the impact and limitations of anti-corruption reforms in shaping the ethics of Nigerian public officials.

ii. The Ethical Leadership Theory, developed by Brown and Treviño (2006), emphasizes the crucial role of leaders in promoting ethical standards and behaviors within organizations. The theory is grounded in the assumption that leaders serve as role models who set the tone for ethical conduct by demonstrating integrity, fairness, accountability, and transparency in their own actions. Ethical leaders not only enforce formal rules but also foster an organizational culture where ethical values are internalized and expected. This theory assumes that subordinates tend to emulate the behavior of their leaders, and that leadership commitment to integrity is a key driver of ethical organizational climate and employee behavior.

The Ethical Leadership Theory is particularly relevant to this study as it complements the Institutional Theory by highlighting the human and behavioral dimensions of ethics in public administration. While institutional reforms in Nigeria, such as the EFCC, ICPC, TSA, and Whistleblower Policy, provide the structural framework for accountability, the theory underscores that such reforms are unlikely to succeed in the absence of ethical leadership. Leaders who lack personal integrity or who condone unethical practices can undermine the credibility of reforms and perpetuate a culture of impunity, regardless of the strength of institutional mechanisms. Therefore, this theory provides insight into why anti-corruption efforts in Nigeria have often yielded limited results despite the existence of formal structures and policies.

Critically, however, the Ethical Leadership Theory has been faulted for being overly leader-centric, sometimes neglecting systemic or organizational factors that may constrain leaders' ability to act ethically. It also tends to assume that leaders have substantial control over ethical climate, which may not hold true in deeply politicized or bureaucratically rigid environments where institutional or cultural pressures are strong. Additionally, it may overlook the importance of collective accountability and broader stakeholder engagement in shaping ethics.

Nevertheless, the theory remains highly applicable to this study because it draws attention to the indispensable role of leadership commitment in implementing and sustaining anti-corruption reforms in Nigeria. It helps to explain why reforms may falter when leaders fail to exemplify the ethical standards they are meant to enforce. By combining the structural insights of Institutional Theory with the behavioral emphasis of Ethical Leadership Theory, this study adopts a comprehensive lens for assessing how reforms and leadership jointly influence the ethics of Nigerian public officials.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter presents the methodology adopted for this study. It describes the research design, method of data collection, sources of data, method of data analysis, and ethical considerations. Since this study relies exclusively on secondary data, the methodology focuses on the systematic review and analysis of existing literature, official reports, and documented evidence relevant to anti-corruption reforms and the ethics of public officials in Nigeria.

3.2 Research Design

This study adopts a descriptive research design, which is appropriate for studies aimed at examining phenomena as they exist and explaining relationships between variables based on documented evidence. The descriptive design enables the researcher to synthesize and interpret existing data on anti-corruption reforms and ethical standards in Nigeria's public sector. This design is suitable for research that does not involve primary data collection but rather utilizes secondary sources to provide an informed analysis of the subject matter.

3.3 Method of Data Collection

The data used for this study were collected exclusively from secondary sources. These sources include published journal articles, books, conference papers, policy documents, official government reports, reports of anti-corruption agencies such as the Economic and Financial Crimes Commission (EFCC) and Independent Corrupt Practices and Other Related Offences Commission (ICPC), as well as publications from international organizations like the World Bank and Transparency International. Online databases such as JSTOR, Google Scholar, and institutional repositories were also utilized to access relevant scholarly literature.

3.4 Sources of Data

The secondary data for this study were obtained from a variety of credible and relevant sources. These include scholarly literature on anti-corruption reforms and public sector ethics in Nigeria, as well as studies from other comparable developing countries, to provide a broader contextual understanding. Government policy documents and official publications, such as the Treasury Single Account (TSA) and Integrated Payroll and Personnel Information System (IPPIS) implementation guidelines, along with annual reports from the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offences Commission (ICPC), were also reviewed. In addition, the

study utilized reports and datasets from international organizations, including Transparency International's Corruption Perceptions Index and the World Bank's governance indicators, which offer global benchmarks and comparative insights. Previous empirical studies investigating the impact of institutional reforms on ethics and accountability in Nigeria's public sector were equally consulted to support the analysis with evidence from existing research.

3.5 Method of Data Analysis

The data were analyzed using qualitative content analysis, which involves systematically identifying, categorizing, and interpreting patterns and themes in the literature and documentary evidence reviewed. This method allows for the extraction of insights and critical perspectives on the relationship between anti-corruption reforms and ethical standards in Nigeria's public service. The findings from different sources were compared and synthesized to draw valid and reliable conclusions aligned with the objectives of the study.

3.6 Ethical Considerations

Although this study relies solely on secondary data, ethical standards were upheld by properly acknowledging all the authors and institutions whose work contributed to the analysis. Only credible and publicly available data were used, and no confidential or proprietary information was accessed or disclosed. All sources cited in the study are duly referenced to maintain academic integrity and avoid plagiarism.

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CHAPTER FOUR

DATA PRESENTATION AND ANALYSIS

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4.1 Introduction

This chapter presents and analyzes the data collected for the study, which examines the impact of anti-corruption reforms on the ethics of public officials in Nigeria. Since the study relies exclusively on secondary data, the analysis is based on the synthesis of findings from existing scholarly literature, government reports, policy documents, and publications of international organizations. The aim of this chapter is to systematically present the evidence on how institutional reforms such as the establishment of the EFCC, ICPC, Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), and the Whistleblower Policy have influenced ethical standards in the Nigerian public sector.

4.2 Results

4.2.1 Influence of Anti-Corruption Reforms on Ethical Behavior among Public Officials

Anti-corruption reforms in Nigeria have achieved modest progress in promoting ethical behavior among public officials, but their impact remains limited and inconsistent. Institutional mechanisms such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offences Commission (ICPC) have played notable roles in investigating and prosecuting corruption cases, thereby raising awareness and deterring some forms of outright financial misconduct. For instance, the EFCC's high-profile prosecution of former governors such as James Ibori of Delta State and Joshua Dariye of Plateau State, both convicted of corruption and sentenced to prison, demonstrated the potential of institutional reforms to hold even senior officials accountable. These cases were widely publicized and served as symbolic victories in the fight against corruption.

Similarly, the implementation of the Treasury Single Account (TSA) has been credited with improving transparency in public finances by consolidating government revenues into a single account to prevent diversion of funds. According to Okafor and Onyema (2020), the TSA helped to block thousands of ghost accounts previously used for siphoning public funds, thereby enhancing procedural integrity. However, their study also revealed that unethical practices such as favoritism, nepotism, and abuse of office remain widespread, indicating that reforms have not yet transformed the underlying ethical culture in public administration.

Odiase, Okon, and Bello (2022), through qualitative interviews with senior public servants, found that weak enforcement, political interference, and lack of credible sanctions continue to undermine the ability of reforms to significantly influence individual ethical standards. For

example, they cited cases where politically connected individuals accused of procurement fraud or contract inflation were shielded from prosecution or reinstated to office, thereby sending conflicting signals about the seriousness of reforms. Lawal and Tobi (2021) highlighted that institutional reforms in Nigeria have improved compliance with due process in procurement and budgeting evidenced by the adoption of the Public Procurement Act (2007) and the establishment of the Bureau of Public Procurement but these improvements have not translated into widespread ethical commitment among public officials. They pointed to the recurring practice of contract splitting and collusion among procurement officers as evidence of persistent unethical behavior despite formal reforms.

International assessments reinforce this mixed picture. Transparency International (2024), in its Corruption Perceptions Index, noted Nigeria's stagnation at low scores, reflecting public perceptions that corruption remains pervasive. Similarly, the World Bank (2022) report on public sector integrity stressed that structural reforms like the TSA and IPPIS are necessary but insufficient without complementary efforts to foster a culture of ethics and professionalism.

4.2.2 Effectiveness of Institutional Mechanisms in Promoting Accountability and Integrity among Public Officials

Institutional mechanisms introduced in Nigeria have been partially effective in promoting accountability and integrity among public officials, particularly in the areas of financial management and procedural transparency. However, their effectiveness has been constrained by weak enforcement, political interference, and limited institutional capacity. For example, the establishment of the EFCC and ICPC has contributed to uncovering and prosecuting high-profile corruption cases, signaling an institutional commitment to accountability. The EFCC's recovery of billions of naira from embezzled funds and its successful prosecution of former petroleum minister Diezani Alison-Madueke (in absentia) for large-scale financial crimes exemplify the potential of these mechanisms to promote integrity (Transparency International, 2024). In 2021 alone, the EFCC reported recovering over ₦152 billion and securing more than 2,000 convictions, demonstrating measurable outcomes of its institutional role.

The Treasury Single Account (TSA) is another institutional mechanism that has significantly enhanced accountability in public finances. According to official reports, the TSA led to the closure of over 17,000 illegal government accounts and improved monitoring of revenue flows, which curbed leakages and increased government revenue by approximately ₦4 trillion between 2015 and 2019 (World Bank, 2022). Similarly, the Integrated Payroll and Personnel Information System (IPPIS) has reduced payroll fraud and eliminated thousands of ghost workers from the federal civil service. Despite these achievements, several studies highlight weaknesses in the institutional mechanisms that limit their overall effectiveness. Odiase, Okon, and Bello (2022) observed that enforcement is often inconsistent, with politically connected individuals escaping investigation or prosecution, undermining the credibility of anti-corruption agencies. For instance, while some officials are held accountable for misappropriating funds, others with political backing have cases stalled or quietly withdrawn. This selective application of justice erodes public trust and discourages integrity.

Lawal and Tobi (2021) also noted that while procurement reforms under the Public Procurement Act (2007) have improved transparency and reduced opportunities for fraud, corruption still persists through loopholes such as inflated contracts, bid-rigging, and collusion. These weaknesses are compounded by inadequate monitoring and low penalties for violators, which blunt the deterrent effect of the reforms. Furthermore, Transparency International (2024) and the World Bank (2022) emphasize that institutional mechanisms in Nigeria often focus on compliance with rules and procedures but do not sufficiently address underlying attitudes, values, and organizational cultures that sustain unethical practices. Without complementary reforms to build professional integrity and strengthen civic oversight, institutional mechanisms alone cannot fully transform accountability and ethical conduct.

4.2.3 Challenges Facing the Implementation of Anti-Corruption Reforms in Fostering Ethical Conduct in Public Service

The implementation of anti-corruption reforms in Nigeria faces numerous challenges that undermine their ability to foster ethical conduct in public service. These challenges are both institutional and socio-political, reflecting structural weaknesses, cultural barriers, and leadership deficits. One major challenge is weak and selective enforcement of laws and policies. As Odiase, Okon, and Bello (2022) observed, while anti-corruption agencies like the EFCC and ICPC have statutory powers to investigate and prosecute offenders, their actions are often constrained by political interference. High-profile individuals with political connections have been known to evade prosecution or have their cases delayed indefinitely, which undermines the credibility of reforms. For example, several former governors indicted for corruption continue to wield political influence and hold public office, signaling that enforcement is inconsistent and dependent on political expediency.

Another significant challenge is the lack of strong ethical leadership and political will, as highlighted by Lawal and Tobi (2021). Leadership at both political and administrative levels has often failed to demonstrate exemplary behavior necessary to inspire ethical conduct among subordinates. When leaders themselves are implicated in corrupt practices or fail to sanction unethical behavior, it erodes the moral authority of anti-corruption reforms. Additionally, there is insufficient institutional capacity and resources. Many anti-corruption agencies are underfunded, lack modern investigative tools, and face inadequate staffing to handle the volume of cases effectively. For instance, the ICPC has repeatedly complained about budgetary constraints and limited manpower, which hampers its ability to carry out thorough investigations and prosecutions in a timely manner.

The entrenchment of informal norms and patronage networks also poses a significant barrier. Transparency International (2024) noted that favoritism, nepotism, and loyalty to ethnic or political patrons often take precedence over adherence to formal rules. These deeply embedded cultural and informal practices weaken institutional reforms, as officials continue to prioritize personal and group interests over ethical standards. Furthermore, the lack of adequate protection for whistleblowers discourages reporting of unethical behavior. Although the Whistleblower Policy

has led to some recoveries of stolen funds, Ojo and Fashola (2023) documented that many whistleblowers experience retaliation, harassment, and career setbacks, deterring others from exposing corruption. Without robust protections and incentives, this reform remains underutilized. Lastly, low levels of citizen engagement and public trust further impede reform efforts. The World Bank (2022) observed that public cynicism towards government institutions discourages active civic participation in monitoring and demanding accountability, which is crucial for sustaining ethical conduct in public service.

4.3 Discussion of Findings

The findings of this study underscore the mixed results of anti-corruption reforms in fostering ethical behavior, accountability, and integrity in Nigeria's public service. As Institutional Theory suggests (Scott, 2014; North, 1990), the establishment of formal institutional mechanisms such as the EFCC, ICPC, TSA, and IPPIS provides rules and structures designed to guide and constrain public officials' behavior. These reforms have delivered measurable gains in procedural accountability. Okafor and Onyema (2020) affirm that the introduction of the TSA blocked thousands of unauthorized accounts and reduced revenue leakages, thereby improving financial discipline in public service. Similarly, the EFCC's prosecution of high-profile individuals like former governors James Ibori and Joshua Dariye reflects the symbolic potential of reforms to demonstrate institutional commitment to accountability (Transparency International, 2024).

However, the findings also reveal that these institutional gains have not translated into a widespread culture of ethical behavior. As Odiase, Okon, and Bello (2022) argue, weak enforcement, political interference, and inconsistent sanctions dilute the deterrent effect of institutional reforms, allowing unethical practices to persist. Their observation is consistent with Transparency International's (2024) continued low ranking of Nigeria on the Corruption Perceptions Index, suggesting that public officials remain skeptical of the state's resolve to enforce accountability impartially. Lawal and Tobi (2021) further observe that while reforms like the Public Procurement Act have improved compliance with procedures, they have not eliminated unethical behaviors such as contract splitting, collusion, and bid rigging, because these practices are embedded in organizational culture.

The evidence also supports critiques of Institutional Theory, which scholars like Eme and Onwuka (2020) have noted often overemphasizes punitive measures while neglecting ethical re-orientation and leadership influence. Indeed, the persistence of unethical conduct in the face of institutional reforms suggests that rules alone are insufficient. Ethical Leadership Theory (Brown & Treviño, 2006) helps explain this gap, as leaders' failure to exemplify integrity undermines reforms and perpetuates a permissive ethical climate. Lawal and Tobi (2021) emphasize that leadership commitment, value re-orientation, and citizen engagement are crucial for sustaining reforms and fostering ethical standards elements largely absent in Nigeria's implementation of anti-corruption measures.

Structural and operational weaknesses further constrain reform effectiveness. Odiase et al. (2022) highlight how anti-corruption agencies face chronic underfunding, inadequate manpower, and political capture, which limit their capacity to enforce compliance. Similarly, Ojo and Fashola (2023) document the harassment and reprisals faced by whistleblowers despite the introduction of the Whistleblower Policy, deterring potential informants and weakening institutional oversight. These findings align with the World Bank's (2022) observation that reforms must go beyond technical fixes and procedural compliance to address underlying attitudes, norms, and societal expectations.

CHAPTER FIVE

SUMMARY, CONCLUSION, AND RECOMMENDATIONS

5.1 Summary of Findings

This study examined the impact of anti-corruption reforms on the ethics of public officials in Nigeria, using secondary data to analyze the effectiveness of institutional mechanisms and the challenges facing their implementation. The findings reveal that while Nigeria has implemented significant institutional reforms such as the establishment of the EFCC, ICPC, Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), Public Procurement Act, and the Whistleblower Policy. These measures have achieved only modest improvements in promoting ethical behavior and accountability among public officials. Specifically, the study found that reforms have enhanced procedural accountability and financial transparency, demonstrated by the recovery of stolen funds, the closure of unauthorized accounts, and improved compliance with public procurement processes (Okafor & Onyema, 2020; World Bank, 2022). However, unethical practices such as favoritism, nepotism, collusion, and abuse of office remain pervasive, reflecting the persistence of informal norms and weak enforcement (Odiase, Okon, & Bello, 2022; Transparency International, 2024).

The effectiveness of institutional mechanisms is undermined by several challenges, including selective enforcement of laws, political interference, weak leadership commitment to integrity, inadequate resources and capacity of anti-corruption agencies, poor whistleblower protection, entrenched patronage networks, and low levels of citizen engagement (Lawal & Tobi, 2021; Ojo & Fashola, 2023). These challenges limit the ability of reforms to foster a sustainable culture of ethics in the Nigerian public sector.

5.2 Conclusion

The study revealed that anti-corruption reforms in Nigeria have achieved some progress in enhancing accountability and procedural transparency, but their overall impact on ethical behavior remains limited and inconsistent. This outcome reflects the inadequacy of institutional

reforms that focus primarily on formal rules and punitive measures without sufficient attention to ethical re-orientation, leadership example, and organizational culture.

5.3 Recommendations

Anti-corruption agencies such as the Economic and Financial Crimes Commission (EFCC), the Independent Corrupt Practices and Other Related Offences Commission (ICPC), and the National Judicial Council (NJC) should work together to strengthen enforcement, ensure greater operational autonomy, and insulate their activities from political interference, while also expediting judicial processes to support the timely prosecution of corruption cases. The Office of the Head of Civil Service of the Federation, in collaboration with the Public Service Institute of Nigeria and the Ministry of Labour and Employment, should prioritize leadership development programs that emphasize ethical standards, integrity, and accountability, ensuring that leaders at all levels model ethical behavior and set the tone for the entire public service.

Furthermore, the Federal Ministry of Finance, Budget and National Planning, in partnership with the EFCC and ICPC, should provide adequate funding, modern investigative tools, and skilled personnel to enhance the institutional capacity of anti-corruption agencies, enabling them to carry out their mandates effectively. The Federal Ministry of Justice should take the lead in strengthening legal protections for whistleblowers, while the EFCC and ICPC should establish robust mechanisms and safeguards to protect and incentivize whistleblowers, encouraging more public servants and citizens to report unethical practices. In addition, the National Orientation Agency (NOA) and civil society organizations should spearhead public awareness campaigns, civic education initiatives, and sustained community dialogues to challenge and transform entrenched informal norms and patronage systems such as nepotism and favoritism that undermine formal rules. Finally, the Code of Conduct Bureau (CCB), in collaboration with civil society organizations and the media, should be empowered to monitor public service delivery and hold officials accountable, while institutionalizing platforms for citizen participation in anti-corruption initiatives to foster collective responsibility and oversight.

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