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Evaluating Institutional Agencies in Curbing Corruption in Nigeria

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Abstract:

The dissatisfaction, frustration and anger in the society over the management of the Nigerian State finances in spite of the existence of anti-corruption agencies established to curb corruption prompted this discussion to ascertain the propriety of the agencies in curtailing this epidemic. Respondents with expertise in financial fraud and corruption techniques were enlisted from the South-South geo-political region to represent Nigeria. The study reveals lack of independence, poor funding, weak prosecutorial laws, low human capacity and deficient legislations establishing the anti-corruption agencies. The study thus recommend the need to review the extant laws setting up the anti-corruption agencies to ensure that identified loopholes in the board composition of the agencies, mode of operation and reporting channels are addressed to enhance transparency and independence. Also the study recommends the review of the funding of the agencies to preserve their independence, objectivity and building of the professional capacity of the officials as well as review of the Nigerian penal code.

Keywords: anti-corruption, accountability, transparency, perception, independence

1. Introduction

There is dissatisfaction, frustration and anger among the people over the management of the Nigerian State. This reaction is prompted by the level of development against amounts budgeted and spent yearly on capital infrastructures, security and governance. There arises the question of whether governance is efficient, effective and economical. Governance is premised on a state of openness, transparency, accountability and effective communication within the society. As good governance entails social, political and economic priorities are chosen based on broad consensus among the people and not of course ignoring the opinions of the poorest of the poor and ensuring the plight of the vulnerable in the society is addressed on resource allocation. In contrast, bad governance is occasioned by the prevalence of corruption in the society, As corruption transcend all facet of the society from junior-level and middle-level government officials who demand gratification to do their routine assignments to the high-level cadre in the society, it cost to the nation's development is monumental. Nation States conscious of this cancer and the image to the State formulates various initiatives to curb it existence. In Nigeria, corruption has been seen as the norm as the country is ranked 136 in the Transparency International Corruption Perception Index (CPI). (TI, 2016) To curb this menace, successive governments since independence in 1960 have initiated Institutions, policies, programmes and laws to curtail the prevalence of corruption in the society and ease of doing business. These initiatives include; Treasury Single Account (TSA), Centralized Payroll System, Fiscal Responsibility Act, Public Procurement (Due Process) Act, the establishment of Economic and Financial Crime Commission (EFCC), Independent Corrupt Practices Commission (ICPC), Code of Conduct Bureau, Nigeria Drug Law Enforcement and the Office of the Auditor General for the Federation or the respective States and Local Government Councils.

1.1. Research Objective

This paper is to evaluate these initiatives by reviewing the extant laws establishing some of these agencies, their mode of operations and success levels in curtailing corruption as there are conflicting opinions that full potential of the agencies in addressing the cancer has not been achieved judging from the successes achieved in prosecuting offenders and international perception of corruption in Nigeria measured by Transparency International Corruption Perception Index (CPI).

1.2. Objectives of the Study

The conflicting perceptions of the successes or non-successes of anti-corruption agencies has provoked this study which is aimed at:

1. Evaluating anti-corruption agencies operations in Nigeria (EFCC, ICPC, Code of Conduct Bureau, and Auditor-General of the Federation).
2. Proffering solutions to strengthening the agencies in the quest to curbing corruption in Nigeria

2. Theoretical Framework

2.1. Corruption

There are many different but overlapping definitions of corruption. It ranges from unethical behaviour to political misconduct to bribe-taking to the sale of government assets for personal gain (Shleifer and Vishny, 1993 and Svensson, 2005). It is defined by the World Bank and Transparency International (TI) as "the misuse of public office for private gain. Corruption may be described as misapplication of entrusted power for personal gain by dishonest official either appointed or elected official, (The World Bank, 1997). Banerjee, Hanna & Mullainathan (2011) define it as "an incident where a bureaucrat (or an elected official) breaks a rule for private gain" while Tanzi (1998), states it may not be easy to define but is "generally not difficult to recognize when observed". This misuse of authority comes in either form of bribery, misappropriation, misapplication of entrusted funds and property of the organisation or the public for personal use. It also implies suppressing the rule of law for selfish reasons. Corruption is thus the abuse of public power for pecuniary gain or for the benefit of a group to which an individual owes allegiance and is a problem of both developing and developed countries of the world.

Corrupt behaviour is a complex issue as many theories attributes different reasons for corruption ranging from Culture transmission theory propounded by Tard(1886)who suggested that criminal behavior or criminal motives is learned in the family and the community in areas where this behavior is the 'norm' (i.e. a standard behavior shared by a group and accepted within it) to Psychological/physiological theory where Lombrose (1876) believed that criminality was inborn because after he examined the skull of a notorious bandit and found characteristics which he believed to be result of a "throw back" to an earlier evolutionary type. In that study he concluded that there was a criminal type which resulted in "insensibility to pain, extremely acute sight, love of orgies, irresistible caring for evil for its own sake etc.". O' Donnell (1974) in his contribution on Sociological theory of crime/fraud attest that most people are capable of committing a crime in sudden anger, drunkenness or as a result of stress and there may be little than we can to prevent isolated acts by individuals. Therefore while the premeditating factors are rooted in a country's peculiar social and cultural history, political and economic development, bureaucratic traditions and policies, it may be opt to conclude that corruption flourishes when institutions are either weak or nonexistent and economic policies distort the marketplace (World Bank, 1997b). Klitgaard (1996) developed a model to explain that the extent of corruption is determined by the amount of monopolistic and discretionary powers (ability to take responsibility solely without external check) that officials exercises without recourse to accountability.

$$C (\text{Corruption}) = M(\text{Monopoly power}) + D(\text{Discretion}) - A(\text{Accountability})$$

Monopolistic and discretionary powers are prevalent where administrative roles and regulations are poorly defined. That is poorly defined ethical standards, weak administrative and financial systems and ineffective watchdog agencies.

2.1.1. Corruption in Nigeria

Corruption which is the giving of bribe to officials so that the truth will not be told involves the embezzlement of public funds for personal use or any act which is considered to be criminal act according to the laws of the society. It is Nigeria's biggest challenge as it is described in many circles as a cancer in the fibre of Nigeria such that Olu-Adeyemi and Obamuyi (2010) citing Na'Abba stated that although we cannot ignore the occurrence of corruption and bribery in almost every facet of our society, it is particularly resident in capital projects execution in MDAs. Nigeria is ranked high in corruption following various surveys on the level of corruption in various countries from 2000 by Transparency International as well as other notable organizations that monitor corrupt practices around the world. This is in spite of the campaign promises of the party in power- All Progressive Congress (APC) which won the election on the promise to eradicating corruption. The 2016 Corruption Perceptions Index survey by Transparency International ranked Nigeria and some other countries at number 136 on the table of 176 countries and territories. The report thus shows that Nigeria and the mentioned countries were ranked 40th most corrupt in 2016. (TI, 2016)

2.2. Concepts of Integrity System

Whereas corruption has rooted pressures on various psychological/physiological, culture transmission, politico-economic development, bureaucratic traditions and policies, strategies to curb it need to simultaneously seek to reduce officials' monopolistic and discretionary tendencies. This is through the establishment of integrity system. This involves creation and reformation of institutions that will guarantee both preventive and prosecutorial functions so as to enhance accountability. The concept of integrity system is crafted from the notion of a "national integrity system" developed by Ibrahim Seushi, President of Transparency International, Tanzania. He identified the following institutions or pillars (see figure 1);

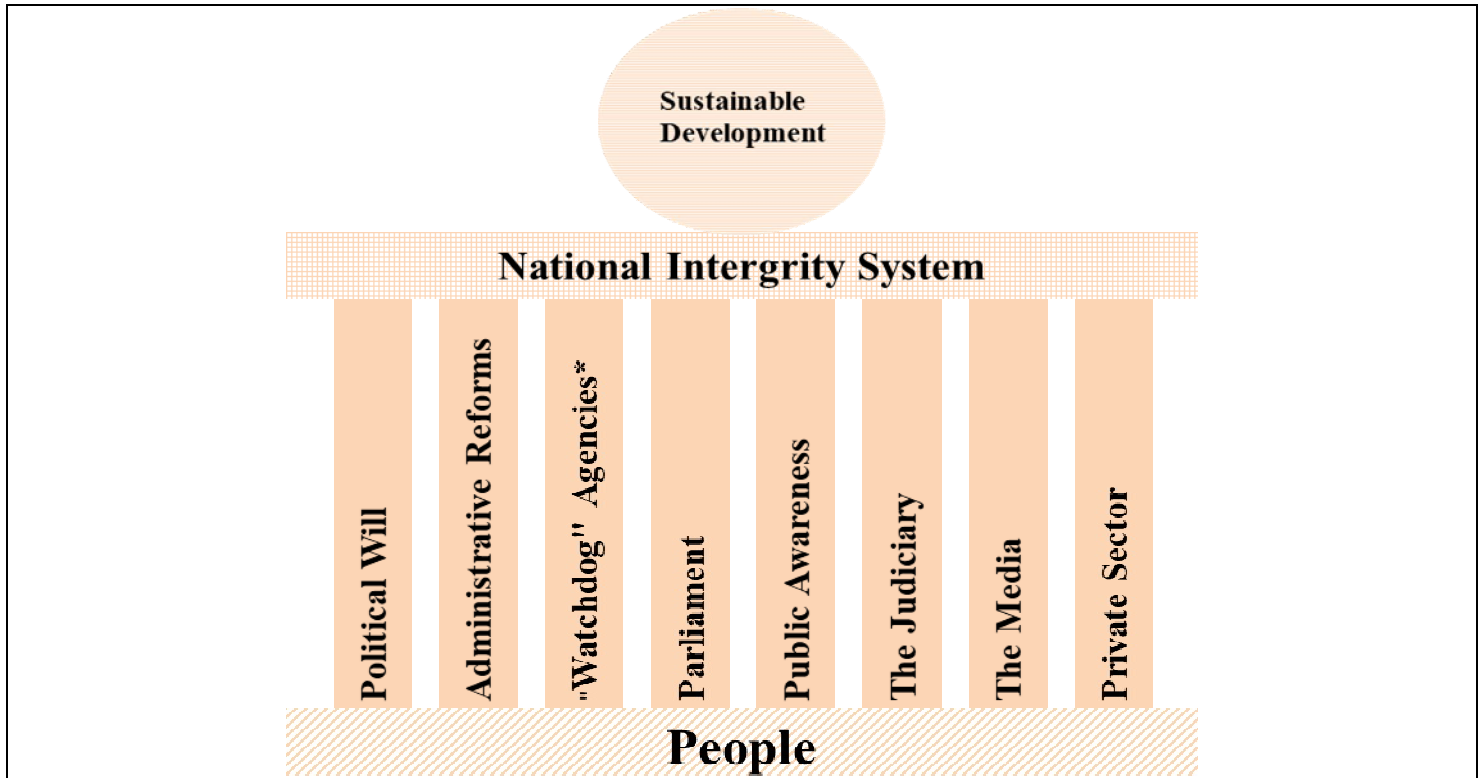


Figure 1: The Pillars of Integrity

Source: Langseth, Pope and Stapenhurst (1997)

*Anti-corruption agencies; Ombudsman; Auditor General

Political will, Administrative reforms, Watchdog agencies (anti-corruption commissions, Supreme Audit Institutions, Ombudsman office), Parliament, Public awareness/involvement, the Judiciary, the Media and the Private Sector Langseth, Pope and Stapenhurst (1992) in their contribution stated that the eight institutions are interdependent and together support the notion of "national integrity" much the same as pillars support the roof of a house. They opined that the general equilibrium of the pillars is determined by the strength of the individual pillars (weak link) and therefore for optimality and sustainable development, government has to keep the eight pillars in balance.

2.3. Office of the Auditor General

Transparent and responsive internal financial management is crucial to a nation's national integrity. The Office of the Auditor General is one of the fulcrum of a country's integrity system. Section 85(1) of 1999 Constitution as amended created the Office of the Auditor General for the Federation which shall be responsible for the audit of public accounts of the Federation and of all offices and courts of the federation. The Office acts as a watch dog over financial integrity and the credibility of financial information being reported upon. The Constitution also empowers the office to conduct periodic checks of all government statutory corporations, commissions, authorities, agencies including all persons or bodies established by an Act of the National Assembly where the office is not directly empowered to carry out the audit of the entities directly.

In the exercise of the functions, the Constitution stipulates that the Auditor General shall not be subject to the direction of any other authority or person. However, in the context of Nigeria, this is debatable, (Ewa, 2016). The 1999 Constitution as amended merely stated the responsibility of the Office of the Auditor General without going in details the methodology of carrying out the assignment. This is however covered under the 1956 Audit Ordinance Act where section 7(1) empowers the Auditor General on behalf of the National Assembly to inquire into and audit the accounts of all accounting officers and of all persons entrusted with the collection, receipt, custody, issue or payment of federal funds. According to Dye & Stapenhurst (1998), while polls in the developed countries indicate that many citizens do not trust their government officials

to act always in the public interest, they however have confidence in the independence of the Office of the Auditor General as a watchdog of the public interest and promoter of transparency and ethical behaviour in their jurisdiction, the difference is the case in Nigeria where corruption is described as cancer in public institutions that are subjected to yearly audits without any prominent adverse audit reports and officers culpable charged to court.

2.3.1. Economic and Financial Crime Commission

The Economic and Financial Crime Commission was established by the Economic and Financial Crime Commission (Establishment) Act 2002. The functions of the commission comprises among others: the investigation of all financial crimes including advance fee fraud, money laundering, contract scam etc., the coordination and enforcement of all economic and financial crimes laws and enforcement functions conferred on any other person or authority and the adoption of measures to identify, trace, freeze, confiscate or seize proceeds derived from terrorists activities, economic and financial crimes related offences or the properties the value of which corresponds to such proceeds.

The Commission is headed by the Chairman who shall be the Chief Executive and Accounting Officer and shall be either a serving or retired member of any government security or law enforcement agency and 20 other members drawn from various security agencies, the Central Bank of Nigeria, Securities and Exchange Commission, the Commissioner for Insurance, the Nigerian Postal Services, the Nigerian Communications Commission, the Nigeria Customs Services, the Nigerian Immigration Services, 4 Eminent Nigerians with cognate experience in either Finance, banking or accounting and the Director-General who shall be the head of the secretariat and responsible for the administration and maintenance of the books and records of the secretariat

2.3.2. The Code of Conduct Bureau

The Code of Conduct Bureau and its twin sister, the Code of Conduct Tribunal was set up under the Code of Conduct Bureau and Tribunal Act, Cap 56, LFN 1990. The Board was set up against the backdrop of large-scale fraud and corruption which has become prevalent in the civil public service which has an inimical effect on economic and social development of the country. The effect of corruption on the corporate image of Nigeria calls for need to instil a set of ethics and rules of behaviour for public officers that will checkmate unethical behaviour and curb corruption in the public service.

The Act in compliance to the Fifth Schedule Part 1(11) of the 1999 Constitution as amended and in other to establish and maintain a high standard of public morality in the conduct of Government business and ensuring that public officers' actions and behaviours conform to the highest standards of public morality and accountability stipulates all elected and political appointees, civil servants, the judiciary, members of the military and Para-military institutions, boards, commissions and staff of tertiary institutions to within three months immediately after taking office and thereafter at the end of every four years and at the end of officers' term in office to submit their written declaration of all properties, assets and liabilities and those of their unmarried children under the age of eighteen years to the Commission.

2.3.3. Corrupt Practices and Other Related Offences Act (2004)

The Corrupt Practices and Other Related Offences Act (2004) established the Independent Corrupt Practices Commission (ICPC) which seeks to prohibit and prescribe punishment for corrupt practices and other related offences. As one of the major anti-corruption agencies in Nigeria, the Commission is saddled with the responsibility for investigation and prosecution of offences which the Act categories thereof.

The Act spelt out the composition of the Commission to consist of the chairman and twelve (12) other members comprising; a retired police officer not below the rank of commissioner of police, a legal practitioner with at least 10 years post-call experience; a retired judge of a superior court of record; a retired public servant not below the rank of a Director; a woman; a youth not being less than 21 or more than 30 years of age at the time of his or her appointment and a Chartered Accountant.

The Act specified the Chairman to be a person who has held or is qualified to hold office as a judge of a superior court of record in Nigeria. The Commission is saddled with the responsibility to receive, investigate complaint and prosecute offenders and in addition educate the public on and against bribery, corruption and related offences; and enlist and foster public support in combating corruption.

3. Methodology

3.1. Characteristics of Participants

This research was conducted using a combination of inductive and survey research paradigm. The possible areas of conflict or dissatisfaction in the operations of the agencies as enumerated in various studies earlier conducted and the review of the laws establishing the agencies were presented in a structured five point Likert scale instrument which was administered to forensic accountants vested in fraud management, legal practitioners, politicians, bankers, financial journalist in Cross River State, Akwa Ibom State, Edo State, Bayelsa State, Delta State and Rivers State representing the South-South geopolitical region of Nigeria. The causes (variables) were individually evaluated in other of significance to ascertain their impact on the success rate of the anti-corruption agencies in curbing corruption in Nigeria.

3.2. Sample Procedure/Sampling Size

Two hundred and fifty questionnaires were administered to the respondents in the study. Two hundred questionnaires were returned completed constituting 80% (eighty percent) success rate. This return rate of 80% is considered adequate following the assertion by Moser and Kalton (1971) that the result of a survey could be considered as biased and of little value if the return rate was lower than 30 – 40%. Here the return rate of 80% is far in excess of 40%.

The respondents rated each cause (factor) on a scale of 1 –5. The five point scale was then transformed to relative importance index for each of the causes (factors) to ascertain their perception of success among the anti-corruption agencies. The returned questionnaires were subsequently analysed using simple percentages and Relative Importance Index (R.I.I) based on the work of Lim and Alum (1995)

$$R.I.I. = (5n_5 + 4n_4 + 3n_3 + 2n_2 + n_1)/5n$$

Where, $n_5 = SA$, $n_4 = A$, $n_3 = N$, $n_2 = D$, $n_1 = SD$, $N =$ Number of respondents.

The relative importance index was employed to empirically investigate the degree of strength and direction of the hypothesized relationships among the variables. R.I.I. rate of 0.80 and above is considered critical reason of limitation to performance by the anti-corruption agencies.

S/N	Causes	SA	%	A	%	N	%	D	%	SD	%	Total
1	The laws for anti-corruption agencies to only investigate matters or cases upon written petitions from people is a challenge to its effectiveness	148	74%	37	19%	8	4%	7	4%		0%	200
2	The limitation clause under ICPC Act on the effective date of enforcement of crimes to start from the date the Act was enacted has limited the agency's powers to investigate crimes/infractions dating beyond the date the Act was enacted.	160	80%	25	13%	8	4%	7	4%		0%	200
3	The requirement that the chairman of EFCC can only be a serving police officer or retired police officer without making provision for either a legal practitioner, chartered accountant or forensic accountant poses a professional challenge on the capacity of the chairman to oversee the Commission	150	75%	25	13%	18	9%	7	4%		0%	200
4	The immunity clause for serving President and Governors in the Constitution is a challenge to proactively curb corruption and other excesses of servicing officials in the public sector.	153	77%	38	19%	5	3%	4	2%		0%	200
5	The fact that anti-corruption agencies report to the president challenges their independence and professionalism.	161	81%	24	12%	11	6%	4	2%		0%	200
6	The fact that anti-corruption agencies are not funded on first charge impair their independence	148	74%	43	22%	5	3%	4	2%		0%	200
7	The weak legal system occasioned by defective laws, lengthy judicial processes and liberal punishment or penalties for default not enough to deter corruption.	158	79%	33	17%	5	3%	4	2%		0%	200
8	The agencies lack professional capacity to investigate white collar and financial crimes effectively impair their efficiency and effectiveness.	133	67%	53	27%	10	5%	4	2%		0%	200
9	The exemption clause in the Code of Conduct Bureau Act that public officers can accept personal gifts or benefits from relatives or personal friends to such extent and on such occasions as are recognized by custom makes conviction difficult.	156	78%	30	15%	10	5%	4	2%		0%	200
10	There is no adequate enlightenment of the public on the rights of the citizens,	146	73%	40	20%	10	5%	4	2%		0%	200

S/N	Causes	SA	%	A	%	N	%	D	%	SD	%	Total
	responsibilities of government or company officials, the public and sanctions on default by officials.											
11	The 1956 Audit Act is not adequate to address current trends and curb corruption.	164	82%	25	13%	7	4%	4	2%		0%	200
12	The lack of mandatory requirement for yearly performance audit reports affects the ability of the Auditor General to curb corruption.	150	75%	41	21%	5	3%	4	2%		0%	200
13	The absence of timely audit reports affect the ability to address loopholes that would have curb corruption in the public sector.	167	84%	24	12%	5	3%	4	2%		0%	200
14	The lack of independent, transparent, investigative media and reportage as the fourth tier of government impeded anti-corruption crusade.	167	84%	24	12%	5	3%	4	2%		0%	200
15	There is significant successes in prosecution by anti-corruption agencies and drastic reduction in corruption in Nigeria	15	8%	18	9%	18	9%	119	60%	30	15%	200
	Source: Field Survey, 2017											

Table 1: Evaluating Agencies operations (using percentages)

S/N	Causes	SA	A	N	D	SD	RII	Total
1	The laws for anti-corruption agencies to only investigate matters or cases upon written petitions from people is a challenge to its effectiveness	148	37	8	7		0.926	200
2	The limitation clause under ICPC Act on the effective date of enforcement of crimes to start from the date the Act was enacted has limited the agency's powers to investigate crimes/infractions dating beyond the date the Act was enacted.	160	25	8	7		0.938	200
3	The requirement that the chairman of EFCC can only be a serving police officer or retired police officer without making provision for either a legal practitioner, chartered accountant or forensic accountant poses a professional challenge on the capacity of the chairman to oversee the Commission	150	25	18	7		0.918	200
4	The immunity clause for serving President and Governors in the Constitution is a challenge to proactively curb corruption and other excesses of servicing officials in the public sector.	153	38	5	4		0.940	200
5	The fact that anti-corruption agencies report to the president challenges their independence and professionalism.	161	24	11	4		0.942	200
6	The fact that anti-corruption agencies are not funded on first charge impair their independence	148	43	5	4		0.935	200
7	The weak legal system occasioned by defective laws, lengthy judicial processes and liberal punishment or penalties for default not enough to deter corruption.	158	33	5	4		0.945	200
8	The agencies lack professional capacity to investigate white collar and financial crimes effectively impair their efficiency and effectiveness.	133	53	10	4		0.915	200
9	The exemption clause in the Code of Conduct Bureau Act that public officers can accept personal gifts or benefits from relatives or personal friends to such extent and on such occasions as are recognized by custom makes conviction difficult.	156	30	10	4		0.938	200
10	There is no adequate enlightenment of the public on the rights of the citizens, responsibilities of government or company officials, the public and sanctions on default by officials.	146	40	10	4		0.928	200
11	The 1956 Audit Act is not adequate to address current trends and curb corruption.	164	25	7	4		0.949	200
12	The lack of mandatory requirement for yearly performance audit reports affects the ability of the auditor general to curb corruption.	150	41	5	4		0.937	200
13	The absence of timely audit reports affect the ability to address loopholes	167	24	5	4		0.954	200

S/N	Causes	SA	A	N	D	SD	RII	Total
	that would have curb corruption in the public sector.							
14	The lack of independent, transparent, investigative media and reportage as the fourth tier of government impeded anti-corruption crusade.	167	24	5	4		0.954	200
15	There is significant successes in prosecution by anti- corruption agencies and drastic reduction in corruption in Nigeria	15	18	18	119	30	0.469	200

Table 2: Evaluating Agencies operations (using relative importance index)

Source: Field Survey (2017)

4. Data Analysis

While 74% (148) respondents strongly agreed that the laws establishing anti-corruption agencies to only carry out investigations on matters that are reported to the agencies from third parties is a challenge to the agencies effectiveness, 18.5% (37) merely agreed, 3.5% (7) strongly disagreed while 4% (8) merely disagreed to the notion. The relative importance index of 0.926% is considered significant and thus a possible influence of the perception of the public on the operations of anti-corruption agencies.

While 75% (150) respondents strongly agreed to the notion, that the requirement for the chairman of EFCC to only be servicing or retired police officer denies the agency the expertise of professionals trained in investigative and forensic accounting skills, 12.5% (25) merely agreed. However, 3.5% (7) disagreed to the assertion while 9% (18) respondents were undecided. The relative importance index of 0.918% is significant and thus a possible influence on the perception of the public on the operations of anti-corruption agencies

80.5% (161) respondents strongly belief directive for anti-corruption agencies to report to the President is posing integrity issue as regards their independence. Similarly 12% (24) of the respondents concurred to the assertion but 2% (4) respondents disagreed that the reporting channel could influence the agencies independence. The relative importance index of 0.942% is very significant. It indicates the perception of the public on the operations of anti-corruption agencies as regards the reporting channel.

While 79% (158) respondents strongly agreed to that there is less deterrence to commit corruption in Nigeria due to weak legal system occasioned by defective laws, prolong judicial processes and liberal penalties for culprits, 16.5% (33) respondents merely agreed to the assertion but 2% (4) respondents disagreed to the assertion. The relative importance index of 0.945% is significant and thus the variable capable of influencing the perception by the public on the operations of anti-corruption agencies.

While 66.5% (133) respondents strongly belief that anti-corruption agencies staff lack of professional capacity to investigate white collar and financial crimes impeded their effectiveness and efficiency, 26.5% (53) merely agreed to the notion. However, 2% (4) of the respondents while 5% (10) were undecided. The relative importance index of 0.915% is significant to be an influencer on the perception by the public on the operations of anti-corruption agencies.

While 78% (156) respondents strongly agree that there is difficulty in prosecuting officials over corruption charges as a result of the exemption clause enshrined in the Code of Conduct Bureau Act that permit public officers to accept gifts or benefits from relatives or personal friends to such extent and on such occasions as are recognised by custom, 15% (30) equally agreed that this clause makes prosecution of perceived corruption charges difficult. However, 2% (4) respondents disagreed to the notion. The relative importance index of 0.938% is significant enough to influence the perception by the public on the operations of anti-corruption agencies.

While 73% (146) respondents strongly agreed that there is no adequate enlightenment of the public on the rights of citizens, responsibilities of government or company officials and possible sanctions on default by officials as contributing factor for corruption, 20% (40) merely agreed to the preposition as a mitigating factor for corruption as officials don't care about reprimand from the public. The relative importance index of 0.928% is significant and thus a possible influence on the perception by the public on the operations of anti-corruption agencies.

While 82% (164) respondents' belief the provisions in the 1956 Audit Ordinance Act are not adequate to address current criminal trends in the public sector and to curb corruption among public officials, 12.5% (25) echoed the submission. However, while 2% (4) respondents disagreed to the submission, 3.5% (7) respondents were undecided. The relative importance index of 0.949% is equally significant and thus a candidate that can influence the perception of the public on the operations of anti-corruption agencies

While 75% (150) respondents strongly agreed that the lack of mandatory requirement for yearly performance audit reports is affecting the ability of the Auditor General to curb corruption in the public sector agencies, 20.5% (41) equally agreed that the Auditor General would have curbed corruption in the public sector agencies if the agencies yearly operations underwent mandatory yearly performance audit exercises which focuses on value for money and ensuring every activity is reviewed based on efficiency, economy and effectiveness (3Es). The relative importance index of 0.937% is significant to influence the perception of the public on the operations of anti-corruption agencies. Also while 83.5% (167) respondents strongly belief that the absence of timely audit reports affect the ability of government to address loopholes that would have curbed corruption in the public sector, 12% (24) respondents merely affirmed to the notion. However, 2% (4) respondents

disagreed while 2.5% (5) respondents were undecided. The relative importance index thereof of 0.954% is significant and therefore a possible influencing variable on public perception on the operations of anti-corruption agencies.

Similarly while 74% (148) respondents strongly agreed that the independence of the anti-corruption agencies is impaired by the current funding arrangement whereby they are not funded on first charge, 21.5% (43) equally agreed that the current funding arrangement impairs their independence as they are at the mercy of the executive arm of government to fund their operations. The relative importance index of 0.935% is significant enough to influence the perception of the public on the operations of anti-corruption agencies.

The assertion that there is no independent and transparent investigative media and reportage thus impeding anti-corruption crusade, 83.5% (167) respondents strongly agreed while 12% (24) equally agreed that the Nigeria media is not independent and transparent in mind and action. While 2% (4) respondents disagreed to the notion, 2.5% (5) respondents were undecided. The relative importance index of 0.954% is very significant to influence the perception of the public on the operations of anti-corruption agencies.

Just as 76.5% (153) respondents strongly agreed that the immunity clause in the 1999 Constitution is a challenge in proactively curbing corruption and other excesses of serving officials, 19% (38) respondents concurred that the clause is a challenge to anti-corruption agencies operations when the crime is being committed by the officials. However, while 2% (4) respondents disagreed to the assertion, 2.5% (5) respondents were undecided. The relative importance index of 0.940% is significant and can possibly influence the perception of the public on the operations of anti-corruption agencies.

On the assertion that the limitation clause on the ICPC Act that stipulates that the effective date of enforcement of crimes starts from the date the Act was enacted has limited the powers of the agency to investigate infractions dating beyond the date the Act was enacted, 80% (160) respondents strongly agreed while 12.5% (25) equally concurred to the notion of the inability of the agency to investigate infractions committed prior to when the Act was established as impeding its ability to fight corruption. While 3.5% (7) respondents disagreed, 4% (8) respondents were undecided. The relative importance index of 0.938% is significant and therefore a possible influence on public perception of the operations of anti-corruption agencies.

While 59.5% (119) respondents merely disagreed to the notion that there are significant successes recorded by anti-corruption agencies in prosecution of indicted officials as well as drastic reduction in corruption in Nigeria, 15% (30) strongly disagreed to the notion of reduction in corruption cases in Nigeria occasioned by the activities of the anti-corruption agencies. However, while 7.5% (15) respondents strongly agreed and 9% (18) respondents merely agreed to the fact that there is significant successes recorded by anti-corruption agencies in the war against corruption, 9% (18) respondents were undecided on the success rate of anti-corruption agencies. The relative importance index of 0.469% is below 80% significance level.

4.1. Discussions

On the investigation as to the laws establishing anti-corruption agencies to only carry out investigations on matters that are reported to the agencies from third parties being a challenge to the agencies effectiveness, the findings is in agreement with Public Service Reform document that identified as a quick fix that prosecuting agencies should review their approach to evolve a process that is liable to quicken the pace of convictions. The relative importance index of 0.926% indicates that the variable is significant in influencing the perception of the public on the operations of anti-corruption agencies to fight corruption.

On the requirement for the chairman of EFCC to only be servicing or retired police officer as denying the agency the expertise of professionals trained in investigative and forensic skills, it is opt for the position of the Chairman of the Commission to be not just a retired or servicing police officer but an official trained in forensic and investigative skills drawn from either the police, legal or accountancy profession. This is the practice in the USA where the head of FBI is drawn from the professions listed above. The relative importance index of 0.918% signifies the significance of the variable in influencing the perception of the public on the operations of anti-corruption agencies in combating corruption.

On the procedure for anti-corruption agencies reporting to the President posing integrity issue as regards their independence, the findings is in agreement with Nwagwu (2011) who opined that a former Chairman of the Economic and Financial Crimes Commission, Mrs Farida Waziri had publicly acknowledged weak administrative structure and the absence of a career path for the officers as some of the challenges confronting the Commission and that she believed the problem of chaotic management coupled with poorly motivated workforce and unnecessary political interference from government creates administrative constraints in course of strategizing operations in the commission. Similarly, the findings is in agreement with Senator Bukola Saraki who in his presentation on a book launch, stated that to fight corruption in Nigeria, relevant agencies and agents must be truly independent and manifestly insulated from political interference and manipulation and not what is presently in operation which due to current political pressures to justify their existence and show that they are working, the agencies often tend to prefer the show over the substance. He thus reiterated the fact that 'while the show might provide momentary excitement or even public applause, it does not substitute for painstaking investigation that can guarantee conviction' (Adinkuotu & Aluko, 2017). The relative importance index of 0.942% indicates the variable's significance in influencing the perception of the public on the operations of anti-corruption agencies in combating corruption in the public sector.

On the assertion that there is less deterrence to commit corruption in Nigeria due to weak legal system occasioned by defective laws, prolong judicial processes and liberal penalties for culprits, the findings is in agreement with one of the key challenges highlighted in the Public Service Reform document. Also, in agreement with Sowunmi, Raufu, Oketokun, Salako and Usifoh (2010) that posit that a weak enforcement mechanism (e.g. lack of judicial independence; weak prosecutorial institutions) is one of the major causes of corruption in Nigeria. It is also in unison with Maduegbuna (2005) who opined that the benefits of corruption are greater than the consequences of being caught and disciplined. Adinkuotu, Baiyewu & Aluko (2017) citing Bukola Saraki opined the review of Nigeria's approach in tackling corruption order to build systems that would make it 'a lot more difficult to carry out corrupt acts or to find a safe haven for corruption proceeds within our borders'. He thus emphasised strengthening accountability, significantly limiting discretion in public spending and promotion of openness in governance. Adinkuotu, Baiyewu & Aluko (2017) citing Dogara stated that 'institutions must be built and strengthened for Nigeria to effectively stem corruption' as only strong institutions can fight corruption as against the present dispensation which he stated has been 'missing the point' on the prosecution of high-profile corruption cases. The relative importance index of 0.945% shows that the variable is significant in explaining the perception by the public on the operations of anti-corruption agencies in curbing corruption in the public sector.

On the assertion of agencies staff lack of professional capacity to investigate white collar and financial crimes impeding their effectiveness and efficiency, the findings is in agreement with key challenges identified in Public Service Reforms Report (2017) where it was stated that anti-corruption agencies were using out-dated and non-holistic methods to combat corruption. Similarly in agreement with Adedokun (2017) who stated that you do not need to be a professor of law to know that the country has the weakest investigative and prosecutorial processes in the civilised world. He opined that investigative officers in Nigeria have shown now and again that they almost always never conclude investigations of crimes before filing charges in courts which results in their making floppy appearances in courts. Citing Justice Mukhtar who stated that 'there is common knowledge that our security agencies usually rush to the courts with suspects before looking for evidence to prosecute them'. Also citing Muhammed, M, Adedokun (2017) stated that judiciary is like a builder who works with materials that are brought to it and that materials necessary for construction must measure up to standard in order to be applied by the courts and that each court requires a witness or more. Regrettably however, in some cases up to 200 counts are brought against an accused person which is a waste of courts time and makes mockery of the constitution and the laws. Similarly, Abdulah (2017) citing Awomolo and Adepegba, A & Adesomoju, A. A. (2017) citing Bulkachuwa stated that the quality of investigation would determine the outcome of any criminal case built on it. Also commenting on the quality of investigative skill of the agencies, the Senate President, Saraki stated that 'most often it is difficult to establish guilt beyond all reasonable doubts as required by our laws' because our officers are not highly experienced and lack technical sound investigative and forensic skills, Akinkuotu, Baiyewu & Aluko (2017). The relative importance index of 0.915% highlights the significance of the variable in explaining the perception by the public on the operations of anti-corruption agencies in addressing corruption in the public sector.

On the difficulty in prosecuting officials over corruption charges due to the exemption clause enshrined in the Code of Conduct Bureau Act that permit public officers to accept gifts or benefits from relatives or personal friends to such extent and on such occasions as are recognised by custom while 78% respondents strongly agreed, 15% equally agreed that this clause makes prosecution of perceived corruption charges difficult. Only 2% respondents disagreed to the notion of the clause influencing success rate in prosecuting corruption cases. The relative importance index of 0.938% explains the significance of the variable in influencing the perception of the public on the operations of anti-corruption agencies in combating corruption in the public sector.

On the assertion that there is no adequate enlightenment of the public on the rights of citizens, responsibilities of government or company officials and possible sanctions on default by officials as contributing factor for corruption, the findings is in agreement with one of the key challenges identified in the Public Service Reform document that a large proportion of the public have remained cynical about government efforts at addressing corruption. The relative importance index of 0.928% indicates that the variable is significant explaining the perception of the public on the operations of anti-corruption agencies to curb corruption in the public sector.

On the assertion that the 1956 Audit Ordinance Act is not adequate to address current trends and curb corruption among public officials, the result is in agreement with Adedokun (2017) who posit that the fight against corruption can actually not gain traction without deliberate reforms in these areas and that any serious intent to reduce corruption will require serious efforts to reduce the perceive precipitating pressures that will trigger an individual to commit fraud. The relative importance index of 0.937% signifies that the variable is significant in explaining the perception that the provisions in the 1956 Audit Act is not adequate to address current trends and curb corruption in the public sector. Similarly the findings from the study that the absence of timely audit reports affect the ability of government to address loopholes that would have curbed corruption in the public sector is in agreement with Ewa (2016) who argued that lack of timely audit reports did not give room to address loopholes on time. The relative importance index of 0.954% signifies that the variable is significant also in explaining the perception that the absence of timely audit reports affects the ability of government to block loopholes that would have curbed corruption in the public sector

Also on the assertion that the lack of mandatory requirement for yearly performance audit reports affecting the ability of the Auditor General to curb corruption in the public sector agencies, the findings is in agreement with Ewa (2016) who

stated that the Auditor General of the Federation would have curbed corruption in Ministries, Department and Agencies (MDAs) if the agencies yearly operations underwent mandatory yearly performance audit exercises which focuses on value for money and ensuring every activity is reviewed based on efficiency, economy and effectiveness (3Es). The relative importance index of 0.937% is significant and explains the variable's influence in shaping the perception of the public on the operations of anti-corruption agencies in curbing corruption in the public sector.

On the question that the independence of the anti-corruption agencies is impaired by the current funding arrangement where they are not funded on first charge, the findings from the study collaborated the key challenges on the Public Sector Reform document that attest that some anti-corruption agencies lack required resources to achieve their mandate and that undermine their operational activities, (Public Service Reforms in Nigeria, 2017; Oserogho, 2002). Also in agreement with Adepegba, A & Adesomoju, A. A. (2017) who commenting on the training for Officers of the Nigerian Police: Towards Effective Implementation of Criminal Justices Act 2015, cited Justice Agim and Prof. Owasanoye as having identified poor funding as a mitigating factor for effective investigation and prosecution. Similarly, the study is in agreement with Nwagwu (2011) citing Barrister Joseph Daudu (SAN who is of the opinion that EFCC is yet to achieve much and stressing that it is not worthwhile to have only a five per cent success rate usually at the trial stage from an affluently set up body like the EFCC. Their ability therefore to work independently and check the possible excesses of the chief executive while in office is questionable. The relative importance index of 0.935% is significant in explaining the variable's influence in shaping the perception of the public on the operations of anti-corruption agencies to address corruption in the public sector.

The assertion that there is no independent and transparent investigative media and reportage thus impeding anti-corruption crusade, the findings from the study confirm the study by Sowunmi et al (2010) who posit that most of the news items in the national dailies are either paid or sponsored and there is dearth of investigative professionals ready to scout for 'hot news'. The findings is also in agreement with Adesina (2008) who is of the opinion that the media often tilt stories to favour those who have compromised them as they intentionally give the preferred side more prominence and leave out the other side thereby doing the hatchet jobs of writing and reporting deliberate untruth actions. In fact, under pressure of 'envelope' the media have found themselves putting under the carpet, important stories which would have unearthed and fought against acts of corruption, (Tanzania Guardian, 2006). The significant relative importance index of 0.954% explains the variable's ability to influence the perception of the public on the operations of anti-corruption agencies in curbing corruption in the MDAs.

On the assertion that the immunity clause in the 1999 Constitution which protects servicing Governors and President of the Federation from prosecution while in Office is a challenge in proactively curbing corruption and other excesses of serving officials, the findings is in agreement with the series of corruption cases levelled against past governors after living office as executive governors that would have been handled while in office, The relative importance index of 0.940% is significant and explains the variable's ability to influence the perception of the public on the operations of anti-corruption agencies to curb corruption in MDAs.

On the assertion that the limitation clause on the ICPC Act that stipulates that the effective data of enforcement of crimes starts from the date the Act was enacted has limited the powers of the agency to investigate infractions dating beyond the date the Act was enacted, 80% respondents strongly agreed while 12.5% equally concurred to the notion the agency ability to investigate infractions prior when the Act was established impeded on its ability to fight corruption. The relative importance index of 0.938% is significant and highlights the variable's influence in shaping public perception on the operations of anti-corruption agencies to curb corruption in MDAs.

On the assertion that there is significant successes recorded by the anti-corruption agencies in spite of the above in prosecution of indicted officials as well as drastic reduction in corruption in Nigeria, the result of the study is in agreement with Adedokun and Barrister Joseph Daudu (SAN) who stated the lack of progress in the prosecution of corruption cases in Nigeria, (Adedokun, 2017; Nwagwu, 2011). The relative importance index of 0.469% is below 80% significance level. This implies that there is no significant successes recorded in prosecution of corruption cases by the anti-corruption agencies and there is no drastic reduction in corruption cases.

4.3. Conclusion/Recommendations

There is the need to review the extant laws setting up the EFCC Act, the Code of Conduct Bureau, the ICPC Act and the Audit Act to ensure the identified loopholes in the composition of the agencies, mode of operation and reporting channels are addressed to enhance transparency and independence. There is also the need to review the funding of the agencies to preserve independence and objectivity of the agency, build the professional capacity of the officials as well as review the Nigerian penal code.

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