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EFFECT OF INSTITUTIONAL STRENGTHENING REFORMS ON CORRUPTION REDUCTION IN NIGERIA

ALICE ETIM ULOH, PhD
DEPARTMENT OF CRIMINOLOGY AND SECURITY STUDIES
UNIVERSITY OF CALABAR, NIGERIA
alincoessien@gmail.com
08064514056
&
OBOT IKOBONG EMMANSON, PhD
DEPARTMENT OF SOCIOLOGY
UNIVERSITY OF CALABAR, CALABAR
Email: futureisbright34@gmail.com
08035805717
&
UKPONG, NYENEIME ANIEDIOBONG
DEPARTMENT OF SOCIOLOGY
UNIVERSITY OF CALABAR, CALABAR
Email: ukpongnyeneime3@gmail.com

ABSTRACT

The study examined the effect of institutional strengthening reforms on corruption reduction in Nigeria. The specific objectives were to: examine the effect of institutional capacity building on corruption reduction in Nigeria, determine the effect of legal and regulatory reforms on corruption reduction in Nigeria, assess the effect of transparency and accountability reforms on corruption reduction in Nigeria, examine the effect of institutional independence and enforcement on corruption reduction in Nigeria. Conceptual review was employed in the study using published journals, and other relevant materials. Based on the conceptual review, the study revealed that institutional strengthening reforms reduces corruption in Nigeria. The study concludes that building stronger institutions through capacity and financial controls reduces corruption in

ISSN: 2811-1710 (Paper), ISSN: 2811-1729 (Online) Vol 7, No 1, Pgs 117 -130:2026

Nigeria. It was recommended that government should provide continuous professional training, adequate funding, modern information technology and sufficient personnel for public institutions and anti-corruption agencies. Capacity-building programmes should focus particularly on forensic investigation, digital auditing, procurement monitoring and financial intelligence. Finally, government should strengthen existing anti-corruption laws and close legal loopholes that permit corrupt practices to go unpunished. Laws relating to asset declaration, whistle-blower protection, public procurement and recovery of illicit assets should be effectively implemented rather than

KEYWORDS: Institutional Strengthening, Reforms, Corruption, Reduction, institutional capacity building, legal and regulatory, transparency and accountability, institutional independence, enforcement

Introduction

Institutional strengthening reforms have become increasingly important in Nigeria's efforts to reduce corruption and improve public-sector accountability. Corruption remains a major governance challenge, affecting public administration, political institutions and the management of public resources, while weaknesses in institutional capacity and enforcement continue to limit the effectiveness of existing anti-corruption measures (Transparency International, 2023). Institutional strengthening involves improving the capacity, independence, transparency and accountability of public institutions through reforms in areas such as public financial management, procurement, auditing, digital governance and law enforcement. Recent reforms demonstrate that stronger institutions can contribute to greater transparency and improved control of public resources. For instance, reforms under Nigeria's fiscal governance programmes have improved budget transparency, financial reporting, procurement processes and the use of biometric and Bank Verification Number systems to reduce payroll fraud (World Bank, 2025). Similarly, digitalisation of government financial systems has strengthened the monitoring and publication of fiscal information, thereby creating greater opportunities for accountability and corruption prevention (World Bank, 2026). However, the persistence of political interference, weak enforcement and resistance to reforms suggests that institutional reforms must be sustained and supported by effective oversight and independent accountability institutions. Consequently, examining institutional strengthening reforms and their contribution to corruption reduction is important for understanding how Nigeria can build more transparent, accountable and effective public institutions.

ISSN: 2811-1710 (Paper), ISSN: 2811-1729 (Online) Vol 7, No 1, Pgs 117 -130:2026

Corruption remains a major governance challenge in Nigeria despite the establishment of anti-corruption institutions, laws and several institutional reforms. The persistence of corrupt practices suggests that the existence of formal institutions alone has not been sufficient to achieve sustainable corruption reduction. Weak institutional capacity, gaps in legal and regulatory implementation, limited transparency and accountability, and concerns about the independence and enforcement capacity of oversight institutions continue to create opportunities for the misuse of public resources. Recent assessments also indicate that some governance and anti-corruption reforms in Nigeria remain incomplete or inadequately enforced (International Monetary Fund [IMF], 2025; Hoffmann, 2025). The problem is further compounded by inadequate resources and technical capacity in some public institutions, weak implementation of existing regulations, limited access to government information and perceived political interference in enforcement processes. Although reforms have improved aspects of fiscal transparency and public-sector management, sustaining these gains and translating them into measurable reductions in corruption remains a challenge (World Bank, 2025). It is against this background that this study seeks to examine the effect of institutional capacity building, legal and regulatory reforms, transparency and accountability reforms, and institutional independence and enforcement on corruption reduction in Nigeria.

Objectives Of The Study

The main objective is to examine the effect of institutional strengthening reforms on corruption reduction in Nigeria. The specific objectives were to:

1. Examine the effect of institutional capacity building on corruption reduction in Nigeria.
2. Determine the effect of legal and regulatory reforms on corruption reduction in Nigeria.
3. Assess the effect of transparency and accountability reforms on corruption reduction in Nigeria.
4. Examine the effect of institutional independence and enforcement on corruption reduction in Nigeria.

Literature Review

Institutional Capacity Building And Corruption Reduction

Institutional capacity building refers to efforts aimed at improving the human, technical, financial and administrative capabilities of public institutions to perform their statutory responsibilities effectively. In the context of corruption control, institutions require adequately trained personnel, appropriate technology, sufficient funding, effective internal controls and functional monitoring

ISSN: 2811-1710 (Paper), ISSN: 2811-1729 (Online) Vol 7, No 1, Pgs 117 -130:2026

systems to identify and respond to corrupt practices. Weak institutional capacity can create opportunities for corruption because public officials may operate with limited supervision, poor record-keeping and ineffective control mechanisms. Recent evidence from Nigeria shows that institutional capacity is an important component of sustainable fiscal and governance reforms. The World Bank's assessment of the State Fiscal Transparency, Accountability and Sustainability Programme found that reforms involving biometric verification, improved procurement systems and stronger fiscal management mechanisms helped reduce payroll fraud and improve public financial oversight (World Bank, 2025).

Institutional capacity building also involves strengthening the skills and professional competence of personnel working in anti-corruption and regulatory institutions. Where investigators, auditors, prosecutors and regulatory officials lack the required expertise or resources, corruption cases may be poorly investigated and enforcement may be delayed. The continuing challenges surrounding Nigeria's anti-corruption institutions have therefore made capacity development an important component of institutional reform. Hoffmann (2025) argues that Nigeria's anti-corruption efforts have frequently been weakened by institutional limitations, politicisation and inconsistent implementation, suggesting that reforms require credible and competent actors capable of sustaining institutional change. The relationship between capacity building and corruption reduction can therefore be understood through the ability of institutions to detect, prevent and respond to corrupt behaviour. When public institutions have adequate personnel, financial resources, digital systems and managerial capabilities, opportunities for manipulation and abuse of public resources are reduced. Consequently, strengthening institutional capacity is expected to have a positive effect on corruption reduction in Nigeria.

Legal And Regulatory Reforms And Corruption Reduction

Legal and regulatory reforms involve the development, modification and effective implementation of laws, regulations and institutional procedures designed to prevent corruption and punish offenders. Effective anti-corruption laws establish standards of conduct, define prohibited behaviour and provide sanctions for violations. Nigeria has established several legal and institutional mechanisms for combating corruption, including the Independent Corrupt Practices and Other Related Offences Commission and the Economic and Financial Crimes Commission. The current National Anti-Corruption Strategy (NACS) 2022–2026 also seeks to strengthen institutional effectiveness, accountability and transparency in the fight against corruption (Federal Ministry of Information and National Orientation, 2025). However, the existence of legislation does not automatically translate into corruption reduction. The effectiveness of legal reforms depends largely on implementation, enforcement and the willingness of institutions to apply the

ISSN: 2811-1710 (Paper), ISSN: 2811-1729 (Online) Vol 7, No 1, Pgs 117 -130:2026

law consistently. Recent assessments indicate that some governance reforms in Nigeria remain incomplete. For example, the International Monetary Fund reported that measures concerning public access to asset declarations and whistle-blower protection were still in progress, while proposed reforms concerning the independence of the EFCC remained pending (International Monetary Fund [IMF], 2025). Legal and regulatory reforms are therefore most effective when laws are clear, enforcement is predictable and violations attract appropriate sanctions irrespective of the status of the offender. Hoffmann (2025) similarly recommends legal reforms that strengthen asset declaration requirements, improve access to relevant public records and increase the consequences of non-compliance. Thus, stronger legal and regulatory frameworks are expected to reduce corruption by increasing the cost of corrupt behaviour and limiting institutional loopholes.

Transparency and Accountability Reforms and Corruption Reduction

Transparency refers to the availability and accessibility of information concerning government decisions, financial transactions, procurement activities and the management of public resources, while accountability requires public officials and institutions to explain and justify their actions. These mechanisms are important because secrecy and weak oversight can facilitate the diversion and misuse of public resources. Recent Nigerian reforms have increasingly focused on fiscal transparency, open procurement, citizens' engagement and improved disclosure of government information. The 2025 Transparency and Integrity Index, for example, assesses Nigerian public institutions using indicators including financial management, control of corruption, open procurement, citizens' engagement and human-resource inclusion (Bureau of Public Service Reforms [BPSR], 2025).

Digitalisation has further expanded the potential for transparency and accountability. Electronic procurement, open government platforms, digital financial records and online disclosure systems can reduce opportunities for officials to manipulate transactions or conceal financial information. Hoffmann (2025) notes that e-procurement, e-governance platforms and open-data initiatives can strengthen transparency by making government transactions more visible and creating mechanisms through which citizens can monitor public activities. Evidence from Nigeria's fiscal reforms also supports the importance of transparency and accountability. The World Bank (2025) reports that the SFTAS programme improved fiscal transparency and accountability across Nigerian states, with many states adopting procurement reforms, debt reporting systems and biometric verification mechanisms. However, the report also stresses that maintaining transparency reforms and converting them into stronger accountability remains a challenge. Transparency and accountability reforms can consequently contribute to corruption reduction by

ISSN: 2811-1710 (Paper), ISSN: 2811-1729 (Online) Vol 7, No 1, Pgs 117 -130:2026

increasing public scrutiny, strengthening oversight and making corrupt transactions more difficult to conceal.

Institutional Independence and Enforcement and Corruption Reduction

Institutional independence refers to the ability of public oversight and anti-corruption institutions to perform their statutory responsibilities without inappropriate political, financial or administrative interference. Enforcement, on the other hand, involves the investigation, prosecution and sanctioning of individuals who violate anti-corruption laws. These two elements are closely connected because anti-corruption institutions cannot effectively enforce laws when their operations are significantly influenced by political interests. Nigeria's experience indicates that institutional independence remains an important issue in corruption control. Hoffmann (2025) observes that previous anti-corruption efforts have been undermined by politicisation and perceptions of selective enforcement. Such circumstances can weaken public confidence and create an environment in which individuals believe that political connections can protect them from sanctions. Recent governance assessments similarly identify institutional independence and enforcement as areas requiring further reform. The IMF (2025) reported that proposed reforms intended to strengthen the independence of the EFCC had not yet been completed, while reforms concerning the capacity of other accountability institutions were also still pending. Strengthening independence therefore requires adequate funding, secure tenure, professional recruitment, operational autonomy and transparent procedures for investigating and prosecuting corruption cases. Effective enforcement also requires that anti-corruption institutions demonstrate consistency in applying the law. The ICPC's current strategic plan places legal and institutional measures at the centre of Nigeria's anti-corruption framework, while recent initiatives have sought to improve accountability at the local-government level. When anti-corruption institutions can operate independently and enforce laws impartially, the likelihood of detection and punishment increases, potentially discouraging corrupt behaviour. Institutional independence and effective enforcement are therefore expected to contribute significantly to corruption reduction in Nigeria.

Theoretical Framework

Institutional Theory

The study is anchored primarily on Institutional Theory, which provides an appropriate theoretical foundation for examining the relationship between institutional strengthening reforms and corruption reduction in Nigeria. Institutional Theory is concerned with how formal structures, rules, regulations, norms and organisational practices influence the behaviour and performance of

ISSN: 2811-1710 (Paper), ISSN: 2811-1729 (Online) Vol 7, No 1, Pgs 117 -130:2026

institutions. The theory suggests that organisations do not operate in isolation; rather, their behaviour is shaped by the institutional environment within which they function. In the public sector, the quality of institutions can therefore influence the extent to which public officials comply with established rules and utilise public resources responsibly. Institutional Theory is particularly relevant to the present study because corruption is often associated with weaknesses in institutional structures, ineffective control systems, poor implementation of regulations and inadequate accountability mechanisms. Where public institutions possess clearly defined responsibilities, competent personnel, effective monitoring systems and enforceable rules, opportunities for corrupt practices are likely to be reduced. Conversely, institutions characterised by weak capacity, poor oversight, inadequate transparency and ineffective enforcement may provide opportunities for public officials to abuse their positions for personal gain.

The theory provides a strong explanation for institutional capacity building, which constitutes one of the dimensions of institutional strengthening reforms in this study. Institutional capacity involves the availability of competent personnel, financial resources, technological infrastructure and administrative systems required for effective public-sector operations. Strong institutional capacity enables public organisations to detect irregularities, monitor financial transactions and implement anti-corruption measures more effectively. The World Bank (2025) notes that improvements in fiscal management, procurement systems and institutional controls have contributed to stronger public financial management in Nigeria, demonstrating the importance of institutional capacity in governance reform.

Institutional Theory also supports the inclusion of legal and regulatory reforms as a dimension of institutional strengthening. Formal rules and regulations provide the framework within which public officials are expected to operate. Laws relating to public procurement, financial management, asset declaration, conflict of interest and anti-corruption establish standards of acceptable conduct and provide sanctions for violations. However, the effectiveness of such institutional arrangements depends not only on their existence but also on their implementation. The International Monetary Fund (2025) observes that some governance-related reforms in Nigeria, including measures concerning asset declarations, whistle-blower protection and institutional independence, still require further implementation. This indicates that institutional effectiveness depends on the extent to which formal rules are translated into actual practices.

The theory is equally applicable to transparency and accountability reforms. Strong institutions require mechanisms through which public officials can be monitored and required to explain their decisions and use of public resources. Transparency provides citizens, oversight bodies and other stakeholders with access to relevant government information, while accountability ensures that

ISSN: 2811-1710 (Paper), ISSN: 2811-1729 (Online) Vol 7, No 1, Pgs 117 -130:2026

officials can be questioned and sanctioned where necessary. Institutional arrangements that promote open procurement, financial disclosure, public reporting and effective auditing can reduce opportunities for the concealment of corrupt activities. Recent governance reforms in Nigeria have increasingly emphasised fiscal transparency, public financial reporting and improved procurement processes as mechanisms for strengthening institutional accountability (World Bank, 2025). Furthermore, Institutional Theory provides justification for institutional independence and enforcement. Anti-corruption and oversight institutions require sufficient autonomy to perform their statutory responsibilities without inappropriate political or administrative interference. Institutional independence enables agencies responsible for investigation, auditing, prosecution and oversight to apply established rules consistently. Where enforcement institutions are weak or subject to undue influence, the deterrent effect of anti-corruption laws may be undermined. Hoffmann (2025) argues that politicisation and weaknesses in enforcement have historically constrained Nigeria's anti-corruption efforts, highlighting the importance of strengthening institutions that are responsible for enforcing governance standards.

Principal–Agent Theory

The study is further supported by the Principal–Agent Theory, originally associated with Jensen and Meckling (1976). The theory explains relationships in which one party, referred to as the principal, delegates responsibilities to another party, referred to as the agent. In the public-sector context, citizens can be regarded as principals who entrust elected and appointed public officials with the management of public resources. Public officials therefore act as agents whose decisions and actions are expected to reflect the interests of citizens. The theory assumes that problems may arise because agents often possess more information about their activities than principals. This information asymmetry can create opportunities for agents to pursue personal interests at the expense of the principal. In public administration, such behaviour may take the form of embezzlement, bribery, favouritism, abuse of office, procurement manipulation and other corrupt practices. The problem becomes more pronounced where monitoring mechanisms are weak and the probability of detection or punishment is low.

Principal–Agent Theory is particularly relevant to transparency and accountability reforms. Transparency reduces information asymmetry by making government activities and financial transactions more visible to citizens and oversight institutions. Accountability mechanisms, such as auditing, legislative oversight, public reporting and financial disclosure, allow principals to monitor the behaviour of public officials. Effective monitoring can increase the likelihood that corrupt behaviour will be detected and consequently discourage officials from abusing delegated authority. The theory also explains the importance of institutional independence and enforcement.

ISSN: 2811-1710 (Paper), ISSN: 2811-1729 (Online) Vol 7, No 1, Pgs 117 -130:2026

If anti-corruption institutions are independent and capable of investigating and sanctioning misconduct, public officials may perceive a greater risk associated with corrupt behaviour. Conversely, weak enforcement can create a situation in which agents believe that they can engage in corrupt practices without significant consequences. Therefore, institutional independence and credible enforcement mechanisms are essential for reducing the principal–agent problem within public institutions.

Institutional Theory and Principal–Agent Theory complement each other in explaining corruption reduction in Nigeria. Institutional Theory focuses primarily on the strength and quality of institutional structures, while Principal–Agent Theory explains the behavioural relationship between citizens and public officials and how weak monitoring can create opportunities for corruption. Institutional Theory provides the principal theoretical foundation because the study focuses specifically on institutional strengthening reforms. The four dimensions—institutional capacity building, legal and regulatory reforms, transparency and accountability reforms, and institutional independence and enforcement—represent institutional mechanisms through which public-sector governance can be strengthened. Principal–Agent Theory provides additional support by explaining how these reforms can reduce information asymmetry, strengthen monitoring and increase the likelihood of detecting and sanctioning corrupt behaviour. Therefore, the study assumes that stronger institutions are better positioned to establish and enforce rules, monitor public officials, promote transparency and hold individuals accountable for misconduct. On this basis, improvements in institutional capacity, legal and regulatory frameworks, transparency and accountability, and institutional independence and enforcement are expected to contribute to corruption reduction in Nigeria.

Empirical Literature

Nnamani, Ochiaka, Eze and Nwoke (2021) examined public-sector reform and public accountability in Nigeria, using the Integrated Personnel Payroll and Information System (IPPIS) as the focus of the study. The researchers adopted a survey approach and obtained primary data through questionnaires. Their findings indicated that the implementation of IPPIS had contributed to checking corrupt practices in the Nigerian public sector by improving payroll control and reducing opportunities for fictitious workers and other payroll-related irregularities. The study recommended extending effective payroll integration across government institutions. This finding is relevant to the present study because it demonstrates how institutional capacity building and administrative reforms can strengthen internal controls and contribute to corruption reduction. However, the study concentrated mainly on IPPIS and public accountability, leaving other

ISSN: 2811-1710 (Paper), ISSN: 2811-1729 (Online) Vol 7, No 1, Pgs 117 -130:2026

dimensions of institutional strengthening, such as legal reforms and institutional independence, insufficiently examined.

In another empirical study, Agu, Nkwo and Eneiga (2024) investigated governance and anti-corruption measures in Nigeria, focusing on transparency, accountability and public trust. The researchers employed Ordinary Least Squares (OLS) regression analysis to examine the relationship between the strength of institutional frameworks and transparency and accountability, as well as the effectiveness of previous anti-corruption strategies in reducing corrupt practices within Nigerian government institutions. Their findings provided evidence that stronger institutional frameworks and effective anti-corruption measures are important for improving transparency, accountability and public trust. The study is particularly relevant to the present research because it provides empirical support for transparency and accountability reforms as mechanisms for strengthening institutions and reducing corruption. However, its broader governance focus creates an opportunity for the present study to examine institutional strengthening through clearly defined dimensions of capacity building, legal and regulatory reforms, transparency and accountability, and institutional independence and enforcement.

Adenigbagbe, Egbon-Charles, Adenigbagbe and Gambo (2025) examined anti-corruption strategies and corruption reduction within Nigeria's Economic and Financial Crimes Commission (EFCC). The study adopted a cross-sectional survey design involving 536 respondents and employed multiple regression analysis. The researchers specifically examined legal enforcement strength, institutional independence and transparency mechanisms as explanatory variables of corruption reduction. The findings revealed that transparency mechanisms and legal enforcement strength had significant positive effects on corruption reduction, with transparency mechanisms emerging as the strongest predictor. Institutional independence, however, did not have a statistically significant effect, suggesting that formal institutional autonomy may not automatically translate into effective corruption control where political and operational constraints remain. This study provides particularly strong empirical support for the present research because its variables closely correspond with legal and regulatory reforms, transparency and accountability, and institutional independence and enforcement.

Mohammed, Buba and Ahmed (2023) investigated the effect of financial regulations on accountability in selected public organisations in Nigeria. The study focused on financial regulations, compliance with internal audit reviews and enforcement of sanctions for breaches that result in government losses. The researchers found that effective financial regulations, internal audit compliance and sanctions are important mechanisms for promoting accountability within public organisations. The study demonstrates that regulatory frameworks become more effective

ISSN: 2811-1710 (Paper), ISSN: 2811-1729 (Online) Vol 7, No 1, Pgs 117 -130:2026

when supported by monitoring and enforcement mechanisms. This evidence is important to the current study because it establishes a connection between legal and regulatory reforms, institutional controls and accountability, all of which are expected to contribute to corruption reduction. Nevertheless, the study was principally concerned with accountability rather than directly measuring corruption reduction, thereby providing a basis for the present study to extend the investigation to corruption as the dependent variable.

Bakare, Ozegbe and Salami (2023) empirically examined the relationship between corruption, institutional quality and economic performance in Nigeria using annual data covering 1970–2020. The researchers employed the Autoregressive Distributed Lag (ARDL) technique to determine both short-run and long-run relationships among the variables. Their findings showed that corruption had a significant negative effect on economic performance in the long run, while institutional quality had a negative but statistically insignificant effect on economic performance. The authors attributed this outcome partly to weaknesses in Nigeria's institutions and regulatory mechanisms for combating corruption. The study is relevant because it demonstrates that the existence of institutional structures and anti-corruption laws does not necessarily guarantee effective corruption control; rather, institutions must possess sufficient capacity and effective enforcement mechanisms. The study, however, examined institutional quality broadly and did not disaggregate institutional strengthening into specific dimensions such as capacity building, legal and regulatory reforms, transparency and accountability, and institutional independence and enforcement, which the present study intends to do.

Empirical Gap

The reviewed empirical studies generally establish that institutional reforms, transparency, accountability, regulatory mechanisms and enforcement can influence corruption-related outcomes in Nigeria. However, the findings also reveal important gaps. Some studies concentrate on specific reforms such as IPPIS, financial regulations or whistleblowing, while others examine institutional quality broadly. In addition, evidence concerning institutional independence is mixed, as Adenigbagbe et al. (2025) found that institutional independence did not significantly predict corruption reduction despite the significant contributions of transparency and legal enforcement. The present study therefore seeks to provide a more integrated assessment by examining institutional capacity building, legal and regulatory reforms, transparency and accountability reforms, and institutional independence and enforcement simultaneously as determinants of corruption reduction in Nigeria. This approach is expected to provide a clearer understanding of which aspects of institutional strengthening reforms are most effective in reducing corruption.

ISSN: 2811-1710 (Paper), ISSN: 2811-1729 (Online) Vol 7, No 1, Pgs 117 -130:2026

Methodology

The study employed conceptual review methods. Information was obtained from published journals, unpublished journals, textbooks, internet etc

Findings

The study revealed thus: Institutional capacity building, legal and regulatory reforms, transparency and accountability reforms, and institutional independence and enforcement reduce corruption in Nigeria

Conclusion

Institutional strengthening reforms have become increasingly important in Nigeria's efforts to reduce corruption and improve public-sector accountability. Institutional strengthening involves improving the capacity, independence, transparency and accountability of public institutions through reforms in areas such as public financial management, procurement, auditing, digital governance and law enforcement.

Recommendations

Based on the findings, the following recommendations are appropriate:

1. Institutional capacity building: Government should provide continuous professional training, adequate funding, modern information technology and sufficient personnel for public institutions and anti-corruption agencies. Capacity-building programmes should focus particularly on forensic investigation, digital auditing, procurement monitoring and financial intelligence.
2. Legal and regulatory reforms: The government should strengthen existing anti-corruption laws and close legal loopholes that permit corrupt practices to go unpunished. Laws relating to asset declaration, whistle-blower protection, public procurement and recovery of illicit assets should be effectively implemented rather than merely enacted. Recent assessments show that some of these reforms remain incomplete.
3. Transparency and accountability reforms: Government institutions should expand e-procurement, open-data systems, digital financial reporting and public disclosure of government transactions. Citizens and civil society organisations should also be given meaningful opportunities to monitor public expenditure and government projects. This is

ISSN: 2811-1710 (Paper), ISSN: 2811-1729 (Online) Vol 7, No 1, Pgs 117 -130:2026

consistent with recent recommendations for expanding digital transparency and open procurement in Nigeria.

4. Institutional independence and enforcement: Anti-corruption institutions should be given greater operational and financial independence, while investigators and prosecutors should be protected from inappropriate political interference. Enforcement should be impartial and based on evidence rather than political affiliation. This would improve public confidence and strengthen the deterrent effect of anti-corruption institution

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