

Institutions, Corruption and the Anti-Corruption Architecture in Nigeria's Public Sector: A Conceptual Review

Felix-Okpilike, Chiosa , Akpomuvire Mukoro & Okereka O, Princewill

Department of Public Administration, Delta State University, Abraka, Nigeria

Correspondence: chiosaokpilike@yahoo.com; cammukoro@gmail.com;

opokereka@delsu.edu.ng

ABSTRACT: Corruption remains one of the most persistent obstacles to development in Nigeria. It undermines formal institutions, weakens the social contract between government and citizens, and has been associated with the loss of substantial public resources through bribery, embezzlement, procurement fraud, and other illicit practices. Yet, the concept of corruption, as well as the institutional architecture established to control it, remains contested and unevenly understood. This paper provides a conceptual review of the relationship between institutions and corruption in Nigeria's public sector. It examines the concept of institutions and distinguishes among their formal, informal, social, economic, and political forms. It also conceptualises corruption through the four-dimensional framework of entrusted power, abuse, private gain, and public interest. The paper further traces the historical evolution of corruption from primary to secondary and tertiary forms and examines the major forms of corruption found within Nigeria's public sector, including bribery, extortion, auto-corruption, contracting fraud, subsidy misuse, favouritism, prebendalism, neopatrimonialism, deliberate waste, legalised corruption, and bureaucratic corruption. In addition, the paper reviews Nigeria's legal, institutional, media, and civil-society anti-corruption architecture and examines public procurement and the Bureau of Public Procurement (BPP) as important components of this architecture. Drawing on structural functionalism, the paper argues that Nigeria's anti-corruption institutions cannot be understood simply as either functional or weak. Rather, there is a persistent gap between their manifest institutional mandates and their latent consequences and performance. This gap is associated with the country's neopatrimonial political economy, political interference, weak enforcement capacity, and institutional constraints. The paper concludes by drawing implications for management scholarship and practice, particularly regarding institutional design and implementation in weak-enforcement environments.

Keywords: institutions, corruption, anti-corruption, structural functionalism, public procurement, Nigeria

INTRODUCTION

Corruption is a systemic and persistent problem that has continued to attract the attention of policymakers, scholars, development practitioners, and donor

agencies. This sustained attention reflects the multifaceted consequences of corruption, which cut across the social, political, and economic structures of society. Corruption can undermine development strategies, weaken public institutions, distort resource allocation,

and reduce citizens' confidence in government. Globally, discussions of corruption have increasingly been accompanied by efforts to strengthen institutions, promote transparency, improve accountability, and deploy technology in prevention and detection. The emergence of international instruments such as the OECD Anti-Bribery Convention and the United Nations Convention Against Corruption (UNCAC) reflects efforts to strengthen international cooperation in the prevention, investigation, and prosecution of corruption (Runde & Metzger, 2020).

In Nigeria, corruption has remained deeply embedded across different areas of public administration and governance. Transparency International's 2024 Corruption Perceptions Index placed Nigeria 140th out of 180 countries, while corruption was identified as the fourth most important challenge confronting the country in 2023 (UNODC/NBS, 2024).

The scale of the problem has also been illustrated by historical estimates of resources allegedly lost to corruption. For example, former Economic and Financial Crimes Commission (EFCC) Chairman Nuhu Ribadu claimed in the early 2000s that approximately \$400 billion had been looted from Nigeria, an amount he compared with the resources committed to rebuilding Western Europe after the Second World War (Ijewereme, 2015).

The systemic character of corruption also raises the question of its normalisation. This normalisation may occur through institutionalisation, whereby corrupt practices become embedded and routinised; rationalisation, whereby self-serving beliefs are developed to justify corrupt conduct; and socialisation, whereby new members of an organisation or society learn to regard corrupt practices as permissible.

Despite decades of anti-corruption institution-building, corruption has remained remarkably resilient. Nigeria's institutional response can be traced through initiatives such as the Coker Commission of 1962 and, more recently, the establishment of the Independent Corrupt Practices and Other Related Offences Commission (ICPC) in 2000, the EFCC in 2003, and the Bureau of Public Procurement (BPP) in 2007. The persistence of corruption despite these institutional developments suggests that understanding corruption requires more than simply cataloguing anti-corruption agencies. It requires an examination of what institutions are, how they operate, what constitutes corruption, how corruption has evolved historically, and how institutional arrangements interact with political and social practices.

This paper therefore provides a conceptual examination of the relationship between institutions and corruption in Nigeria's public sector. It focuses particularly on the evolution and structure of Nigeria's anti-corruption architecture, with specific attention to public procurement as an area where large volumes of public resources are committed and where corruption risks can be substantial.

LITERATURE REVIEW

The Concept of Institutions

Institutions are complex social frameworks that shape, constrain, and facilitate human behaviour through rules, norms, shared understandings, and established practices. They are human-created systems that guide social action and may vary considerably in their degree of complexity and formality (Abdelnour, Hasselbladh & Kallinikos, 2017). Barley and Tolbert (1997) define institutions in terms of shared rules and typifications that identify social actors and prescribe appropriate activities and relationships. This definition

emphasises the close relationship between institutions and everyday social practices.

Scott's (2008a) influential three-pillar framework conceptualizes institutions as consisting of regulative, normative, and cultural-cognitive elements. The regulative pillar concerns rules, monitoring, and sanctions; the normative pillar concerns values, obligations, and standards of appropriate behaviour; while the cultural-cognitive pillar concerns shared meanings, interpretations, and symbolic systems. Together, these elements provide stability and meaning to social life. However, the broad application of the institutional concept has also attracted criticism. Scott (2008b), for example, acknowledges concerns regarding conceptual overstretch, particularly the risk of treating almost everything as institutional.

Institutions can broadly be classified into formal and informal institutions. Formal institutions are characterised by explicit and codified rules, standards, laws, and procedures that govern interactions among members of society (Holmes, Miller, Hitt & Salmador, 2013; North, 1990). They provide authoritative guidelines that promote order, predictability, and stability.

Informal institutions, in contrast, consist of persistent systems of collective meanings, expectations, relationships, and shared understandings that may not be formally codified but influence behaviour, social cohesion, and coordination (Hodgson, 2025; Barbalet, 2023). Culture is an important expression of informal institutions and may be understood as the created and learned standards of perception, cognition, judgement, and behaviour shared by members of a group (Fu et al., 2004). Consistent with this perspective, North (1990) emphasises the importance of historical continuity in explaining institutional development because

present and future institutional arrangements are connected to the past.

Institutions may also be classified according to their social, economic, and political functions. Social institutions are organised systems of norms, roles, and frameworks that perform essential societal functions. These include the family, education, government, economy, and religion, all of which contribute to social stability and influence behaviour (Miller, 2019). Economic institutions refer to arrangements through which governments protect property rights, establish legal frameworks, enforce contracts impartially, and maintain a stable economic environment (Abeka, Amoah, Owusu Appiah, Gatsi, Obuobi & Boateng, 2022). Their importance for economic performance and investment arises partly from the incentives they create for capital accumulation and productive activity (Ascani, Crescenzi & Iammarino, 2016; North, 1990).

Political institutions include organisations, rules, and practices that structure political life, such as legislatures, courts, political parties, and constitutions. They organise the exercise of political power and establish expectations regarding how political authority should be exercised (Corina, Hartwell & Carballo, 2025; Chan, Shi & Yi, 2024).

Institutions perform multiple functions. They can generate strategic problems, but they can also provide mechanisms through which such problems can be addressed. In this respect, institutions provide structures for evaluating competing interests, managing trade-offs, and organising collective action (Issa, Fagbemi, Ogunbanjo & Fagbemi, 2024). Public institutions encompass national, regional, and local administrations, legislative, executive and administrative bodies, judicial institutions, as well as nongovernmental, not-for-profit, and international organisations (Pratt, 2006). Pratt

(2006) identifies three broad concerns associated with the transformation of public institutions: their size, their organisational form, including horizontal and vertical relationships among institutional actors, and their purpose. These purposes may include conservation, economic facilitation, and moral valuing.

The institutional perspective is particularly relevant to the study of corruption because corruption does not occur in an institutional vacuum. Formal rules can constrain corrupt behaviour, while informal norms may either reinforce or undermine those rules. Consequently, understanding corruption requires attention to the interaction between formal institutional arrangements and the informal practices, expectations, and networks within which public officials operate.

The Concept of Corruption

Although corruption has received extensive scholarly attention, there is no universally accepted definition of the concept. The absence of complete definitional consensus has implications for anti-corruption policy because an incomplete conception of corruption may produce narrow interventions and leave important forms of corrupt behaviour unaddressed (Phillips, Dávid-Barrett & Barrington, 2025). Historically, Noonan (1984) traces the development of bribery to the broader concept of reciprocity. He argues that corruption emerged alongside the establishment of public duty because public responsibilities were expected to be exercised independently of reciprocal private expectations. By the first century B.C., Cicero had used the verb *corruptere* to describe the wrongful bribing of a judge.

Modern approaches to defining corruption include the public-office, public-interest, and market perspectives identified by Heidenheimer, Johnston and LeVine (1988).

Of these, the public-office definition has been particularly influential. Nye (1967), for example, defines corruption in terms of the abuse of entrusted power for private gain. While this definition remains highly influential, it has been criticised for not fully capturing broader forms of institutional corruption (Morris, 2011).

A more comprehensive conceptualisation defines corruption as the abuse of entrusted power for private gain in ways that harm the public interest and typically violate laws, regulations, or accepted integrity standards (Phillips et al., 2025). This conceptualisation can be examined through four interconnected dimensions: entrusted power, abuse, private gain, and public interest.

Entrusted Power

Entrusted power distinguishes corruption from other forms of economic crime or general abuse of power. It includes delegated power, which is assigned for specific tasks, and trustee power, which involves a broader responsibility to act in the interests of others (Gobel, Choi & Uchida, 2025). Power seized through force does not necessarily constitute entrusted power. For a transfer of authority to constitute a relationship of trust, the source and recipient must recognise the legitimacy of the transfer (Lansing, Romero, Siantz, Silva, Centre, Casteel & Gilmer, 2023).

Abuse

Abuse refers to the violation of duties or misuse of authority associated with a trusted public or organisational role. It may occur through action or inaction and involves a deliberate disruption of the appropriate balance between personal and official objectives (Pozsgai-Alvarez, 2020). McMullan (1961) argues that the ideal relationship between individuals and institutions exists when individuals pursue their personal objectives in ways that remain compatible with official

goals. Corruption occurs when entrusted authority is redirected toward personal objectives beyond the legitimate or permissible level of reward.

Private Gain

Private gain includes both financial and non-financial benefits obtained by an individual, associates, or a particular group. It may include partisan or organisational benefits and may extend beyond direct financial enrichment to social status, influence, network advantages, future reciprocal obligations, and other forms of personal or group benefit (Shipley, Dávid-Barrett, Barrington, Phillips & Garrod, 2025). The concept may also encompass so-called "noble cause corruption", where an individual justifies corrupt conduct based on a perceived greater good rather than direct personal enrichment (Nyblade & Reed, 2008; Phillips & Dávid-Barrett, 2024).

Public Interest

Public interest represents the final dimension of corruption. It focuses on the harm that corrupt behaviour causes, whether directly or indirectly. Such harm may involve undermining the rule of law, compromising institutional purposes, violating rights, or weakening the capacity of public institutions to fulfil their responsibilities (Phillips & Dávid-Barrett, 2024). This dimension is important because it helps distinguish corrupt practices from conduct that may involve personal benefit but does not necessarily undermine public responsibilities.

Complexity science provides a complementary perspective by viewing corruption as a phenomenon emerging within complex systems characterised by multiple actors, interconnected relationships, networks, self-organisation, and collective outcomes that may be difficult to predict (Espinal-Enríquez & Larralde, 2020). From this perspective, corruption is not simply the result of individual

misconduct; it may also emerge from interactions among institutional structures, incentives, networks, and social practices.

The Evolution of Corruption: From Primary to Secondary and Tertiary Forms

Following Becker (1963), deviance can be understood as behaviour defined in relation to established norms and their violation. Corruption may therefore be interpreted as a form of deviant behaviour within particular social and institutional contexts (Friedrich, 2002; Chudek & Henrich, 2011). The meaning attached to corruption is also influenced by the norms prevailing in particular historical and cultural settings (Torsello & Venard, 2016; De Graaf, 2007). Nevertheless, Noonan's (1984) historical analysis demonstrates that corruption, particularly the sale of justice, has existed across different periods and societies, including ancient Egypt, Assyria, and Babylon. This suggests that some forms of corruption represent violations of fundamental values that transcend particular legal systems.

Pozsgai-Alvarez (2020) proposes a useful classification based on the development of public-sector ethical standards. Primary corruption refers to behaviours that violate general standards of integrity and were already regarded as morally problematic before the emergence of modern bureaucratic and professional institutions. Secondary corruption, by contrast, concerns conduct that violates modern standards of integrity-in-office but may have been regarded as morally acceptable within more patrimonial organisational systems. De Graaf (2007) notes that the abstraction associated with modern administrative standards can produce individual and societal tolerance of secondary corruption, particularly where modern legal institutions operate alongside traditional social norms (McMullan, 1961; Johnston, 2018).

A third category may be developed from Bauhr and Nasiritousi's (2011) distinction between "greed" and "need" corruption. Tertiary corruption refers here to situations in which individuals engage in corrupt practices under perceived pressure or necessity while remaining aware of the moral implications of their actions.

This classification has implications for anti-corruption policy because different forms of corruption may require different interventions. Compliance-oriented approaches rely heavily on external controls such as audits, monitoring, supervision, and sanctions and are particularly relevant to preventing and deterring primary corruption. Integrity-oriented approaches, in contrast, emphasise self-regulation, moral development, moral awareness, and the reduction of moral disengagement and may be particularly relevant to secondary corruption (Arjoon, 2006; Moore, 2008; Aquino, Freeman, Reed, Lim & Felps, 2009).

Rothstein (2018) further argues that modern citizenship, universal access to public education, and generalised trust are important in addressing systemic corruption. Such factors can help address the collective-action dilemma through which individuals continue to participate in corrupt systems because they expect others to do the same (Persson, Rothstein & Teorell, 2013).

Public Institutions and Anti-Corruption Efforts: A Global Perspective

Public institutions are central to the design and implementation of anti-corruption strategies. Their responsibilities range from enacting legislation and establishing regulatory frameworks to investigating and prosecuting offenders and recovering illicit assets (Maolani, 2024). One of their principal functions is to establish and uphold the rule of law by defining corrupt acts, specifying penalties, and providing procedures for

investigation and prosecution (Sam, 2023). These efforts are frequently influenced by international frameworks, particularly the United Nations Convention Against Corruption (United Nations, 2004).

An independent judiciary is also important to anti-corruption efforts because judicial independence can strengthen public confidence and support the consistent application of anti-corruption laws (International Bar Association, 2025). Public institutions also contribute to prevention and deterrence through internal controls, transparent procurement procedures, asset-declaration systems, codes of conduct, and other integrity mechanisms (OECD, 2025). Independent anti-corruption agencies can complement these arrangements by developing, monitoring, and enforcing anti-corruption measures (Maslen, 2025).

Audit institutions, ombudsman offices, and parliamentary oversight committees provide additional checks and balances by examining public expenditure and administrative conduct (Pompe, French, Aldcroft, Fredriksen et al., 2022). The media and civil society also play important roles by exposing corruption, generating public awareness, monitoring government activities, and advocating institutional reform (Schauseil, 2019).

Comparative evidence, however, demonstrates that formal institutional design does not automatically translate into effective anti-corruption outcomes. In Vietnam, Nguyen and Nguyen (2025) found that political will is a decisive factor in anti-corruption enforcement and that institutions that appear strong at the central level may be weaker at the local level, where family and social relationships can facilitate nepotism and favouritism. In South Africa, Naidoo (2013) identified intra- and inter-institutional collective-action problems that can weaken principal-agent accountability

arrangements and contribute to the politicisation of enforcement.

In Ukraine, Harasymiw (2019) found that civil-society organisations constitute important anti-corruption actors but may lack the resources necessary for sustained effectiveness, particularly where media freedom is constrained. In Jordan, Yom and Monroe (2025) found that anti-corruption initiatives placed greater emphasis on disciplining lower-level personnel than on addressing large-scale corruption involving political elites. Sakib (2019), examining Bangladesh, found that donor-driven citizen-participation mechanisms could become ceremonial adaptations to funder expectations rather than substantively effective prevention mechanisms.

Taken together, these comparative experiences indicate that formal anti-corruption architecture is necessary but does not by itself guarantee effectiveness. Political will, local institutional capture, enforcement capacity, resource availability, and civic space can significantly shape how anti-corruption institutions operate. These issues provide an important basis for understanding Nigeria's own anti-corruption architecture.

Corruption in Nigeria: Scale and Persistence

Corruption has remained a persistent governance problem in Nigeria despite repeated reform efforts by successive administrations (Ebonine & Kadiri, 2025). The continuing difficulty of addressing both grand and petty corruption has weakened the development of a robust social contract between government and citizens and has undermined formal institutions and public-service delivery (Ojo, Odetunde & Mustapha, 2022).

Available evidence demonstrates the scale of bribery and financial misconduct. Nigerians reportedly paid approximately \$4.6 billion in bribes to public officials between June 2015 and May 2016, approximately \$400 million between May 2018 and June 2019, and about \$1.26 billion between November 2022 and October 2023 (Sule, 2017; Izuaka, 2024). A 2020 audit report also identified nearly \$116 million in government contract fraud and procurement violations (Omeje, 2024).

Other prominent cases, including the Glencore bribery case involving more than \$52 million allegedly paid to intermediaries in Nigeria (Lewis, 2024), the money-laundering and embezzlement case involving former Delta State Governor James Ibori (BBC, 2012), and the pension-fund misappropriation case reported by the US Department of State (2025), further illustrate the range and persistence of corruption-related concerns.

At the same time, evidence indicates that Nigerians generally express strong opposition to corruption and support efforts to combat it (Chatham House, 2025; Hoffmann & Patel, 2022). In 2023, more than 88% of respondents reportedly regarded it as unacceptable for a police officer to solicit a bribe, while majorities also rejected judicial bribery, contract inflation, and the misappropriation of contract funds (Chatham House, 2025).

Public opposition to corruption has also been reflected in various protest movements. These include the 2012 Occupy Nigeria protests against fuel-subsidy removal (Usman, 2012), the 2020 #EndSARS protests against police brutality and extortion (Ekoh & George, 2021), and protests in 2024 associated with concerns over governance and living conditions (Salako, 2024).

The coexistence of strong public disapproval and continued participation in corrupt practices

points to the institutional and collective-action dimensions of corruption. Chatham House (2025) notes that some Nigerians may tolerate or participate in corrupt practices as a survival strategy within a dysfunctional institutional environment. Such behaviour can be reinforced by clientelism and patronage, where social connections, family relationships, and political affiliations influence access to resources and opportunities (Okolie & Bisina, 2026; Ebonine & Kadiri, 2025).

The Taxonomy of Corruption in Nigeria's Public Sector

Corruption in Nigeria takes multiple and overlapping forms. Page (2018) provides a useful taxonomy for understanding the major forms of corruption within the Nigerian context.

Bribery: Bribery involves the exchange of money, gifts, services, or favours for an unlawful or inappropriate benefit. Its prevalence has made the terms "bribery" and "corruption" closely associated in Nigerian public discourse, although bribery differs from extortion because it normally involves a voluntary transaction. According to UNODC (2024), although approximately 70% of Nigerians who were asked to pay a bribe in 2023 declined, bribery was nevertheless reported in 34% of contacts with public officials. Public officials were estimated to have received approximately N721 billion, equivalent to \$1.26 billion or 0.35% of GDP, in cash bribes during that year.

Extortion: Extortion involves the use of threats, coercion, or intimidation to obtain money, goods, services, or other benefits. Page (2018) identifies several forms in Nigeria, including oversight abuse, whereby officials threaten to withhold approvals; informal toll-taking, whereby officials demand payments for performing official duties; protection rackets, whereby security officials protect illicit

activities such as illegal mining, smuggling, and oil theft; and "noisemaking", whereby individuals threaten reputational damage through media exposure or public protest in exchange for payment.

Auto-Corruption: Auto-corruption involves one-way self-enrichment by public officials. It may include the diversion of government revenues before they reach the Treasury Single Account, misuse or misappropriation of government property, ghost-worker salary and pension fraud, and the re-looting of recovered or repatriated stolen assets (Page, 2018).

Contracting Fraud: Contracting fraud is among the most significant and potentially profitable forms of public-sector corruption. It can involve unnecessary procurement initiated by politically powerful actors, including budget insertions; the award of contracts to unqualified companies associated with public officials; inappropriate reliance on single-source procurement under claims of urgency; manipulation of bidding through front companies; undisclosed conflicts of interest involving beneficial ownership; weak contract supervision; project abandonment; and contract inflation (Page, 2018; Adenodi, Okehibeme & Eneh, 2025).

Subsidy Misuse: Subsidy misuse involves the diversion of public resources allocated through subsidy and concessionary programmes. It may involve petroleum subsidies, preferential foreign-exchange arrangements, tax exemptions, tariff barriers, humanitarian interventions, and empowerment grants. The \$6 billion fuel-importation fraud case reported in 2012 provides a prominent example of the scale associated with subsidy-related corruption (BBC News, 2012).

Favouritism, Prebendalism and Neopatrimonialism: Favouritism includes ethnic, religious, familial, and other forms of

preferential treatment. Two institutionalised forms are particularly important in the Nigerian context: prebendalism and neopatrimonialism. Prebendalism, associated particularly with Joseph (1987), describes a political system in which elected officials and senior public actors appropriate portions of public resources for the benefit of followers, co-religionists, kin groups, and political associates. It frequently operates through patron-client relationships in which powerful patrons support clients' access to political positions in exchange for future access to state resources (Luqman & Busari, 2023; Ayoade, 2006).

Neopatrimonialism refers to a hybrid institutional arrangement in which formal legal-rational structures coexist with patrimonial practices. Under such conditions, the formal distinction between public and private interests exists institutionally but may be weakened in practice (Harnois & Gagnon, 2023). Neopatrimonial arrangements can generate uncertainty regarding the application of state authority and create privileged access for individuals within political and personal networks. Rose-Ackerman (1999) similarly observes that citizens in such contexts may view impersonal markets as illegitimate or morally problematic.

Deliberate Waste: Deliberate waste includes abandoned projects, vanity projects, white-elephant projects, and other forms of expenditure that provide limited public value. Such practices may constitute corruption where projects are deliberately initiated or structured to create opportunities for embezzlement, procurement fraud, patronage, or other forms of private gain. The unfinished Millennium Tower in Abuja is cited as an example within this broader category.

Legalised Corruption: Legalised corruption refers to practices through which public

officials obtain private benefits that may not technically violate existing law and, in some circumstances, may be facilitated or protected by legal provisions. Examples include excessive compensation and post-tenure benefits for public officials, discretionary land allocations under the Land Use Decree of 1978, questionable but formally authorised gratuities embedded in public budgets, and the movement of corrupt wealth into apparently legitimate international investments.

Bureaucratic Corruption: Bureaucratic corruption differs from political corruption in that it concerns the abuse of public office by civil servants in the implementation of public policies for private gain (Gans-Morse, Borges, Makarin, Mannah-Blankson, Nickow & Zhang, 2018). It can be systemic, decentralised, and routine. Examples include informal payments demanded by police officers at checkpoints, circumvention of administrative procedures by immigration officials, and bribery, undervaluation, and smuggling involving customs officials (Babalola, 2025).

Nigeria's Anti-Corruption Architecture

Nigeria's struggle against corruption predates the return to democratic rule in 1999. Since independence in 1960, successive military and civilian governments have established committees, commissions, tribunals, and other mechanisms to address corruption. However, many of these initiatives were constrained by inadequate institutional capacity, weak continuity, and limited political commitment (Orkar, Shaminja & Tyungu, 2020).

The transition to democratic governance in 1999 created renewed momentum for anti-corruption institution-building. This was influenced by domestic demands for improved governance as well as international pressure for stronger institutional integrity (Adamu &

Ogoh, 2025). The establishment of the EFCC and ICPC provided dedicated institutions with mandates covering investigation, prosecution, prevention, and public-sector integrity.

At the international and regional levels, Nigeria has participated in several anti-corruption frameworks. It has been a party to the United Nations Convention Against Corruption since 2004, the African Union Convention on Preventing and Combating Corruption since 2006, and the ECOWAS Protocol on the Fight Against Corruption since 2001.

Nigeria is also a member of the Inter-Governmental Action Group Against Money Laundering in West Africa (GIABA). The country has nevertheless faced concerns regarding deficiencies in its anti-money-laundering framework, including its placement on the Financial Action Task Force's grey list in 2021 and again in 2023 (FATF, n.d.).

Domestically, the ICPC Act (2000) and EFCC Act (2004) constitute important components of Nigeria's anti-corruption legal framework. They are complemented by the Code of Conduct Bureau and Tribunal Act (1991), Freedom of Information Act (2011), Money Laundering (Prevention and Prohibition) Act (2022), Electoral Act (2022), and Proceeds of Crime (Recovery and Management) Act (2022), which introduced non-conviction-based asset forfeiture.

Institutionally, the EFCC is responsible for investigating and prosecuting economic and financial crimes, while the ICPC investigates and prosecutes corruption-related offences more broadly. By 2020, the ICPC had established Anti-Corruption and Transparency Units in 445 ministries, departments, and agencies (Okolie & Oyise, 2026; Okolie & Egbon, 2025; ICPC, 2020). The Code of Conduct Bureau and Tribunal, which are constitutionally established, oversee asset

declaration and breaches of public officers' codes of conduct.

Despite these institutional mandates, concerns have been raised regarding enforcement effectiveness. The EFCC and ICPC have been criticised for concentrating on low- and mid-level officials rather than consistently pursuing high-level corruption cases. Procedural delays in the judicial system can also affect high-profile cases (US Department of State, 2022), while Bertelsmann Foundation (2022) identifies concerns regarding political will. There have also been claims that anti-corruption agencies have been used against political opponents, raising questions about their perceived independence (Ojo, Prusa & Amundsen, 2019). The Nigeria Financial Intelligence Unit and Public Complaints Commission further supplement the anti-corruption architecture but also face resource and enforcement constraints (GIABA, 2021; Igwenyi et al., 2020).

The media and civil society constitute an additional layer of Nigeria's anti-corruption architecture. Although Nigeria has been described as having a "partly free" press environment (Plateforme De Protection Des Lanceurs D'alerte En Afrique, 2024), media organisations have played significant roles in investigating and reporting corruption. Outlets such as Premium Times, Sahara Reporters, and The Guardian Nigeria have contributed to public exposure of corruption-related issues (Suleiman, 2017). Civil-society organisations, including SERAP, BudgIT, and the Civil Society Legislative Advocacy Centre (CISLAC), have also undertaken public-interest litigation, budget monitoring, and asset-recovery advocacy (Ojo, 2020; BudgIT, n.d.; CISLAC, 2023).

Public Procurement and the Bureau of Public Procurement

Public procurement is an important mechanism through which governments allocate public resources to goods, works, and services. Across OECD countries, procurement expenditure averaged approximately 13% of GDP in 2025 (OECD, 2025), while Nigeria's annual public procurement expenditure has been estimated at between 15% and 30% of GDP (Uwajumogu, 2025). The volume of resources involved makes procurement particularly vulnerable to corrupt practices. UNODC estimates that procurement-related corruption accounts for approximately 57% of overseas bribery cases globally. Transparency is therefore central to procurement integrity because it provides contractors, suppliers, service providers, oversight actors, and members of the public with access to procurement-related information (Okolie & Oyise, 2025; Vian, 2020; Halter, Arruda & Halter, 2009).

Before 1999, Nigeria lacked a comprehensive legal framework for public procurement. The Ministry of Finance could establish and alter financial regulations governing tender boards, while procurement rules were not readily accessible to vendors or members of the public (Nnawulezi, 2018; Adeniran, Raifu & Nnamani, 2024). In response to these institutional weaknesses, a World Bank-commissioned Country Procurement Assessment Report in 2000 recommended the enactment of procurement legislation, establishment of a procurement commission with supervisory powers, and revision of financial regulations (World Bank, 2000).

These recommendations eventually contributed to the enactment of the Public Procurement Act in 2007. The Act established the legal framework for federal public procurement, specified approval thresholds for infrastructure, goods, and services contracts, and provided for civil-society participation in procurement monitoring (PPA, 2007).

However, the legislation has been criticised for insufficient clarity regarding the qualifications of procurement officers and committee members and for failing to adequately incorporate specialised professionals in construction and engineering procurement (Olatunji, Olawumi & Odeyinka, 2016). The failure to establish the National Council on Public Procurement, despite its provision in the Act, has also been identified as a limitation (Ifejika, 2019).

The Bureau of Public Procurement was established under the Public Procurement Act as the principal regulatory institution for federal public procurement. Its responsibilities include regulating, monitoring, and overseeing procurement activities across federal ministries, departments, and agencies; developing procurement policies; promoting transparent and competitive contract awards; building procurement capacity; and addressing procurement complaints and disputes (PPA, 2007).

The Nigerian BPP can be compared conceptually with central procurement institutions in other countries, including Ireland's Office of Government Procurement, the Philippines' Government Procurement Policy Board, and Ghana's Public Procurement Authority. However, these institutions differ in their operational independence, enforcement mechanisms, organisational structures, and demonstrated influence over procurement systems (OECD, 2025; Government Procurement Reform Act, 2003; Public Procurement Act, 2003).

Theoretical Synthesis: Structural Functionalism and the Manifest–Latent Gap

Structural functionalism, associated with the works of Talcott Parsons and Émile Durkheim, views society as a system composed of interdependent parts whose functions

contribute to social order, stability, and continuity (Parsons, 1951; Durkheim, 1893). From this perspective, public institutions such as the BPP, EFCC, ICPC, and Code of Conduct Bureau perform functions that are intended to maintain institutional order and address social dysfunction.

Parsons (1951) identifies four functional requirements that a social system must satisfy: adaptation, goal attainment, integration, and latent pattern maintenance. Adaptation concerns the acquisition and transformation of resources and is associated primarily with the economic system. Goal attainment concerns the establishment of objectives and mobilisation of resources toward their achievement and is associated with the political system. Integration involves coordinating social subsystems and preventing disruptive conflict, while latent pattern maintenance concerns the preservation of values, motivations, and cultural patterns.

Merton's (1968) refinement of structural functionalism is particularly useful for analysing Nigeria's anti-corruption institutions because it distinguishes between manifest functions, latent functions, and dysfunctions. Manifest functions are the explicit and intended objectives for which an institution is established. Latent functions are unintended or unrecognised consequences that may differ from, or even contradict, an institution's stated objectives. Dysfunctions are consequences that undermine the stability or effective functioning of the broader system.

Applied to Nigeria, institutions such as the BPP are formally designed to promote compliance with procurement rules, strengthen transparency, improve competition, and reduce opportunities for corruption. These constitute their manifest functions. However, the broader institutional environment may generate latent consequences and dysfunctions that weaken

these objectives. These may include perceptions of selective enforcement, political interference, delays in high-profile cases, and public perceptions of impunity.

An elite-theory perspective provides a further interpretation. From this perspective, what appears as institutional dysfunction may represent the latent function of institutions from the standpoint of political elites, particularly where institutions are used to manage intra-elite competition and demonstrate the appearance of accountability without necessarily constraining elite interests (Damele & Campos, 2022).

A Marxist political-economy perspective provides another interpretation by situating anti-corruption institutions within a rentier and oil-dependent political economy. From this perspective, anti-corruption enforcement may operate as a form of superstructural management that responds to public pressure without fundamentally transforming the economic and political structures that facilitate corruption, including the opaque management of oil wealth (Pei, Wang & Sun, 2020; Harguindéguy, Obydenkova & Veguilla, 2025).

These theoretical perspectives are not necessarily mutually exclusive. A multidimensional theoretical approach can provide a more comprehensive explanation of corruption and anti-corruption institutions. Nevertheless, structural functionalism remains particularly useful because it highlights the distinction between institutional mandates and actual institutional outcomes. It therefore provides an analytical basis for examining the manifest-latent gap through which selective enforcement, delayed justice, political interference, and other unintended consequences can emerge without requiring a prior determination of whether such outcomes

result from unintended dysfunction or deliberate elite strategy.

CONCLUSION AND IMPLICATIONS

This conceptual review has examined the relationship between institutions, corruption, and anti-corruption efforts in Nigeria's public sector. It has conceptualised institutions as formal and informal social structures that shape, constrain, and enable behaviour, while also recognising their social, economic, and political dimensions. Corruption has been examined as the abuse of entrusted power for private gain in ways that harm the public interest, with attention to its primary, secondary, and tertiary forms. The paper has also identified major forms of corruption in Nigeria, including bribery, extortion, auto-corruption, contracting fraud, subsidy misuse, favouritism, prebendalism, neopatrimonialism, deliberate waste, legalised corruption, and bureaucratic corruption.

The review further demonstrates that Nigeria possesses a relatively extensive anti-corruption architecture comprising legislation, specialised agencies, procurement institutions, oversight bodies, international commitments, the media, and civil society. However, the existence of these institutions does not automatically guarantee effective enforcement. Their performance is shaped by political interference, institutional capacity, enforcement constraints, inter-agency coordination, resource limitations, and the broader neopatrimonial political economy. Structural functionalism, complemented by elite theory and political-economy perspectives, provides a useful framework for understanding the gap between institutional design and institutional performance.

For management scholarship, the central implication is that institutional design in weak-enforcement environments should not be

evaluated solely based on formal mandates. The manifest-latent gap identified in this review suggests that institutional independence, enforcement capacity, inter-agency coordination, and actual implementation should be treated as empirical variables rather than assumed outcomes of legislation. An institution may possess a clearly defined mandate while still experiencing substantial constraints in performing that mandate.

For policy and institutional reform, the analysis suggests that interventions directed at individual components of the anti-corruption architecture, such as the introduction of a new procurement law, the establishment of an additional anti-corruption agency, or the adoption of a new digitalisation initiative, may have limited effects when the broader political and institutional incentives remain unchanged. Reform efforts therefore need to consider the institutional conditions that determine whether existing agencies are able to perform their manifest functions.

Future research should empirically examine the conceptual relationships identified in this paper through specific institutional cases. The Bureau of Public Procurement provides a particularly relevant case because public procurement involves substantial public resources and represents a critical point at which institutional rules, administrative procedures, political interests, market actors, transparency mechanisms, and anti-corruption controls intersect.

REFERENCES

- Abdelnour, S., Hasselbladh, H., & Kallinikos, J. (2017). Agency and institutions in organisation studies. *Organisation Studies*, 38(12), 1775–1792.
- Abeka, M. J., Amoah, E. K., Owusu Appiah, M., Gatsi, J. G., Obuobi, N. K., &

- Boateng, E. (2022). Economic institutions, political institutions and renewable energy production in Africa. *Journal of African Business*, 23(4), 1049–1066. <https://doi.org/10.1080/15228916.2021.1984818>
- Adeniran, A., Raifu, I. A., & Nnamani, G. (2024). Transparency in the procurement process in Nigeria. *Brookings*.
- Adenodi, D. W., Okehibeme, I. S., & Eneh, N. (2025). Effect of procurement fraud detection and prevention on organisational integrity in public sector organisations in Nigeria. *Journal of Finance and Accounting Research*, 7(1), 135–165. <https://doi.org/10.32350/jfar.71.06>
- Aquino, K., Freeman, D., Reed, A. I., Lim, V. K. G., & Felps, W. (2009). Testing a social-cognitive model of moral behaviour: The interactive influence of situations and moral identity centrality. *Journal of Personality and Social Psychology*, 97(1), 123–141.
- Arjoon, S. (2006). Striking a balance between rules and principles-based approaches for effective governance: A risk-based approach. *Journal of Business Ethics*, 68(1), 53–82.
- Ascani, A., Crescenzi, R., & Iammarino, S. (2016). Economic institutions and the location strategies of European multinationals in their geographic neighbourhood. *Economic Geography*, 92(4), 401–429.
- Ayoade, J. A. A. (2006). Godfather politics in Nigeria. In Institute for Electoral Studies (IFES) (Ed.), *Money, politics and corruption in Nigeria*. International Foundation for Electoral Systems.
- Babalola, S. E. (2025). Bureaucratic corruption in Nigeria: A persistent threat to national development. *Achievers Journal of Social and Management Sciences*, 2(1), 44–56.
- Barbalet, J. (2023). Conceptualising informal institutions: Drawing on the case of Guanxi. *British Journal of Sociology*, 74(1), 70–82. <https://doi.org/10.1111/1468-4446.12984>
- Barley, S. R., & Tolbert, P. S. (1997). Institutionalisation and structuration: Studying the links between action and institution. *Organisation Studies*, 18, 93–117.
- Bauhr, M., & Nasiritousi, N. (2011). Why pay bribes? Collective action and anticorruption efforts. *QoG Working Paper Series*, 18.
- BBC News. (2012, April 24). *Nigeria fuel subsidy report 'reveals \$6bn fraud'*.
- BBC. (2012). *Former Nigeria Governor James Ibori jailed for 13 years*. <https://www.bbc.com/news/world-africa-17739388>
- Becker, H. S. (1963). *Outsiders: A study in the sociology of deviance*. Free Press.
- Bertelsmann Foundation. (2022). *BTI 2022: Nigeria*.
- BudgIT. (n.d.). *Service delivery tracking*. <https://budgit.org/our-focus/service-delivery-tracking/>
- Chan, C. M., Shi, L., & Yi, J. (2024). Home country's economic and political institutions: Firms' ownership decisions in cross-border acquisitions. *Journal of International Business Studies*, 55, 1020–1037.
- Chatham House. (2025, October 3). *Corruption in Nigeria*.
- Chudek, M., & Henrich, J. (2011). Culture–gene coevolution, norm-psychology and the emergence of human prosociality. *Trends in Cognitive Sciences*, 15(5), 218–226.
- Corina, M., Hartwell, C., & Carballo, A. (2025). Holding back the damage:

- Strong political institutions and the effect of populism on business investment. *Journal of International Business Studies*, 56, 608–630.
- Damele, G., & Campos, A. S. (2022). Introduction. Elite theory: Philosophical challenges. *Topoi*, 41(1), 1–5.
- De Graaf, G. (2007). Causes of corruption: Towards a contextual theory of corruption. *Public Administration Quarterly*, 31(1–2), 39–86.
- Durkheim, E. (1893). *The division of labour in society*. Alcan.
- Ebonine, V. C., & Kadiri, J. A. (2025). Poverty alleviation programmes and ruralization of corruption in Nigeria: A case study of Community and Social Development Programme (CSDP) in Edo State. *Dynamics of Rural Society Journal*, 3(2), 143–158.
- Ekoh, P. C., & George, E. O. (2021). The role of digital technology in the EndSARS protest in Nigeria during the COVID-19 pandemic. *Journal of Human Rights in Social Work*, 6(2), 161–162.
- Espinal-Enriquez, J., & Larralde, H. (2020). Corruption as a complex system: An empirical approach using network science. *Palgrave Communications*, 6(1), 1–13.
- Financial Action Task Force. (n.d.). *Black and grey lists*. <https://www.fatf-gafi.org/en/countries/black-and-grey-lists.html>
- Friedrich, C. J. (2002). Corruption concepts in historical perspective. In A. J. Heidenheimer & M. Johnston (Eds.), *Political corruption: Concepts and contexts* (pp. 15–23). Transaction Publishers.
- Fu, P. P., Kennedy, J., Tata, J., Yukl, G., Bond, M. H., Peng, T. K., Srinivas, E. S., Howell, J. P., Prieto, L., Koopman, P. L., Boonstra, J. J., Pasa, S., Lacassagne, M. F., Higashide, H., & Cheosakul, A. (2004). The impact of societal cultural values and individual social beliefs on the perceived effectiveness of managerial influence strategies: A meso approach. *Journal of International Business Studies*, 35, 284–305.
- Gans-Morse, J., Borges, M., Makarin, A., Mannah-Blankson, T., Nickow, A., & Zhang, D. (2018). Reducing bureaucratic corruption: Interdisciplinary perspectives on what works. *World Development*, 105, 171–188.
- Gobel, M. S., Choi, E., & Uchida, Y. (2025). Entrusted power enhances psychological other-orientation and altruistic behavioural tendencies. *British Journal of Social Psychology*, 64(2), e12857.
- Government Procurement Reform Act. (2003). *Republic Act 9184*. Republic of the Philippines.
- Halter, M., Arruda, M., & Halter, R. (2009). Transparency to reduce corruption? *Journal of Business Ethics*, 84, 373–385.
- Harasymiw, B. (2019). Civil society as an anti-corruption actor in post-Euromaidan Ukraine. *Canadian Slavonic Papers*, 61(3), 288–320.
- Harguindéguy, J. B., Obydenkova, A., & Veguilla, V. (2025). Peripheral elites and central political institutions: A complex relationship. *Territory, Politics, Governance*, 13(5), 587–596.
- Harnois, Y. G., & Gagnon, S. (2023). Killing a country and getting away with it: Neopatrimonialism and incurable corruption by political elites linked to international development aid. *Journal of Developing Societies*, 39(3), 289–326.

- Heidenheimer, A. J., Johnston, M., & LeVine, V. T. (1988). *Political corruption: A handbook*. Routledge.
- Hodgson, G. M. (2025). Formal and informal institutions: Some problems of meaning, impact, and interaction. *Journal of Institutional Economics*, 21, e1. <https://doi.org/10.1017/S1744137424000249>
- Hoffmann, L. K., & Patel, R. N. (2022). *Vote-selling behaviour and democratic dissatisfaction in Nigeria*. Chatham House.
- Holmes, R. M., Miller, T., Hitt, M. A., & Salmador, M. P. (2013). The interrelationships among informal institutions, formal institutions, and inward foreign direct investment. *Journal of Management*, 39(2), 531–566.
- Ifejika, S. I. (2019). Contract splitting in government procurement: The trend in Nigeria's procurement system. *African Public Procurement Law Journal*, 5(1), 1–19.
- Igwenyi, B. O., Ekpe, N. H., & Ben-Igwenyi, N. P. (2020). The ombudsman in Nigeria: A jurisprudential overview. *Global Journal of Human-Social Science*, 20(H3), 19–26.
- Ijewereme, O. B. (2015). Anatomy of corruption in the Nigerian public sector: Theoretical perspectives and some empirical explanations. *SAGE Open*, 1–16.
- International Bar Association. (2025). *International anti-corruption day: IBA highlights urgent global risks and the critical role of the legal profession*.
- Issa, A. G., Fagbemi, A. S., Ogunbanjo, B., & Fagbemi, C. A. (2024). Explaining and understanding formal and informal institutions in the age of globalisation. *African Journal of Humanities and Contemporary Education Research*, 17(1), 15–45.
- Izuaka, M. (2024, July 12). Nigerians paid N721 billion cash as bribes to public officials in 2023 – NBS. *Premium Times*.
- Johnston, M. (2018). Reforming reform: Revising the anticorruption playbook. *Daedalus*, 147(3), 50–62.
- Joseph, A. R. (1987). *Democracy and prebendal politics in Nigeria: The rise and fall of the Second Republic*. Cambridge University Press.
- Lansing, A. E., Romero, N. J., Siantz, E., Silva, V., Centre, K., Casteel, D., & Gilmer, T. (2023). Building trust: Leadership reflections on community empowerment and engagement in a large urban initiative. *BMC Public Health*, 23, 1252.
- Lewis, S. (2024). Glencore pays US\$50 million to Nigeria over graft but details scarce. *Fraud Intelligence*.
- Luqman, S., & Busari, D. A. (2023). Patrons and clients, godfathers and the democratization process in Nigeria's Fourth Republic. *Comparative Sociology*, 22, 1–29.
- Maolani, D. Y. (2024). Governance and corruption: Evaluating anti-corruption policies and their effectiveness in strengthening institutional integrity. *International Journal of Science and Society*, 6(3), 54–70.
- Maslen, C. (2025). Anti-corruption agencies and public engagement. *U4 Helpdesk Answer*, 18.
- McMullan, M. (1961). A theory of corruption. *The Sociological Review*, 9(2), 181–201.
- Merton, R. K. (1968). *Social theory and social structure*. Free Press.
- Miller, S. (2019). Social institutions. *The Stanford Encyclopedia of Philosophy*.
- Moore, C. (2008). Moral disengagement in processes of organisational

- corruption. *Journal of Business Ethics*, 80(1), 129–139.
- Morris, S. D. (2011). Forms of corruption. *CESifo DICE Report*, 9(2), 10–14.
- Naidoo, V. (2013). The politics of anti-corruption enforcement in South Africa. *Journal of Contemporary African Studies*, 31(4), 523–542.
- Nguyen, N. A., & Nguyen, D. N. (2025). Anti-corruption in Vietnam: An institutional analysis. *Cogent Social Sciences*, 11(1). <https://doi.org/10.1080/23311886.2025.2460320>
- Nnawulezi, U. (2018). An examination of the legal framework for public procurement in Nigeria. *European Procurement & Public Private Partnership Law Review*, 13(4), 338–343.
- Noonan, J. T. (1984). *Bribes: The intellectual history of a moral idea*. Macmillan.
- North, D. C. (1990). *Institutions, institutional change and economic performance*. Cambridge University Press.
- Nyblade, B., & Reed, S. R. (2008). Who cheats? Who loots? Political competition and corruption in Japan, 1947–1993. *American Journal of Political Science*, 52(4), 926–941.
- Nye, J. S. (1967). Corruption and political development: A cost-benefit analysis. *American Political Science Review*, 61(2), 417–427.
- OECD. (2025). *Government at a glance 2025*. OECD Publishing.
- Ojo, E. O., Odetunde, S. B., & Mustapha, T. (2022). War against corruption in Nigeria: Weak institutions and economic crisis as bane of its success. *Covenant Journal of Politics and International Affairs*, 11(2), 1–16.
- Ojo, E. O., Prusa, V., & Amundsen, I. (2019). Congenitally conjoined and inseparable: Politics and corruption in Nigeria. In I. Amundsen (Ed.), *Political corruption in Africa: Extraction and power preservation* (pp. 27–48). Edward Elgar Publishing.
- Ojo, J. (2020, January 15). Nigerian civil society and the fight against corruption. *Punch*.
- Okolie, U. C., & Bisina, J. D. (2026). Public policy and governance in Nigeria: The challenges of policy agenda setting. *Qualitative Research of Business and Social Sciences*, 3(2), 1–12.
- Okolie, U. C., & Egbon, T. N. (2025). Challenges and strategies in Nigeria's fight against corruption: The role of public administration and anti-corruption agencies. *PERSPEKTIF*, 14(1), 242–254.
- Okolie, U. C., & Oyise, U. E. (2025). Budget implementation and accountability in Nigerian public administration. *DELSU Journal of Management Sciences*, 7(2), 2731–2756.
- Okolie, U. C., & Oyise, U. E. (2026). Corruption and public procurement practices in Nigeria. *Islamic University Journal of Social Sciences*, 5(1), 533–550.
- Olatunji, S. O., Olawumi, T. O., & Odeyinka, H. A. (2016). Public policy and administration research. *Journal of Economics and Sustainable Development*, 6(6), 73–85.
- Omeje, F. (2024, November 25). Audit exposes \$116M in unfinished Nigerian government contracts. *Organised Crime and Corruption Reporting Project*.
- Orkar, O. M., Shaminja, T. S., & Tyungu, G. T. (2020). Corruption and challenges of national security in North Central Nigeria: An appraisal. *International Journal of Public Policy and Administration*, 3(1), 37–57.

- Page, M. T. (2018). *A new taxonomy for corruption in Nigeria*. Carnegie Endowment for International Peace.
- Parsons, T. (1951). *The social system*. Routledge & Kegan Paul.
- Pei, C., Wang, Z., & Sun, J. (2020). The theoretical and institutional evolution of Marxist political economy on distribution. In *The basic income distribution system of China*. Springer.
- Persson, A., Rothstein, B., & Teorell, J. (2013). Why anticorruption reforms fail: Systemic corruption as a collective action problem. *Governance*, 26(3), 449–471.
- Phillips, D. R., Dávid-Barrett, E., & Barrington, R. (2025). Defining corruption in context. *Perspectives on Politics*, 1–15.
- Plateforme de Protection des Lanceurs d'Alerte en Afrique. (2024). *Whistleblowing in West Africa: State of play of legal frameworks and practices in ECOWAS member states and Mauritania*.
- Pompe, S., French, A., Aldcroft, M., Fredriksen, C., & Memvuh, A. (2022). *The role of supreme audit institutions in addressing corruption, including in emergency settings*. International Monetary Fund.
- Pozsgai-Alvarez, J. (2020). The abuse of entrusted power for private gain: Meaning, nature and theoretical evolution. *Crime, Law and Social Change*, 74, 433–455.
- Pratt, D. (2006). What are public institutions? In J. Dator, D. Pratt, & Y. Seo (Eds.), *Fairness, globalisation, and public institutions: East Asia and beyond*. University of Hawai'i Press.
- Public Procurement Act (PPA). (2007). *2007 Public Procurement Act*. Federal Republic of Nigeria Official Gazette.
- Public Procurement Act. (2003). *Act 663*. Republic of Ghana.
- Rose-Ackerman, S. (1999). *Corruption and government: Causes, consequences and reform*. Cambridge University Press.
- Rothstein, B. (2018). Fighting systemic corruption: The indirect strategy. *Daedalus*, 147(3), 35–49.
- Runde, D. F., & Metzger, C. (2020). The global battle against corruption. In *Fighting corruption for U.S. economic and national security interests* (pp. 2–5). Centre for Strategic and International Studies.
- Sakib, N. H. (2019). One size does not fit all: An analysis of the corruption preventative approach of the Anti-Corruption Commission (ACC) in Bangladesh. *Asian Journal of Political Science*, 27(2), 211–234.
- Salako, P. (2024, August 2). Nigerians are tired: Protesters fed up with bad governance, soaring costs. *Al Jazeera*.
- Sam, S. B. (2023). *Implementation of corruption mitigation strategies by public sector leadership in Sierra Leone*. Walden University.
- Schauseil, W. (2019). Media and anti-corruption. *U4 Helpdesk Answer*, 3.
- Scott, W. R. (2008a). Lords of the dance: Professionals as institutional agents. *Organization Studies*, 29, 219–238.
- Scott, W. R. (2008b). *Institutions and organizations: Ideas and interests* (3rd ed.). SAGE Publications.
- Shipley, T., Dávid-Barrett, E., Barrington, R., Phillips, R. D., & Garrod, G. (2025). *International approaches to recording corruption and monitoring intervention outcomes at the national level*.
- Sule, T. (2017, August 17). Nigerians pay N400 billion as bribes in 2016. *Business Day*.

- Suleiman, S. A. (2017). *Investigative reporting and press coverage of corruption in Nigeria (1999–2012)*. CORE.
- Torsello, D., & Venard, B. (2016). The anthropology of corruption. *Journal of Management Inquiry*, 25(1), 34–54.
- U.S. Department of State. (2022). *2022 country reports on human rights practices: Nigeria*.
- U.S. Department of State. (2025, January 10). *United States and Nigeria agree to repatriate nearly \$53 million in forfeited corruption proceeds*.
- United Nations Office on Drugs and Crime & National Bureau of Statistics. (2024). *Corruption in Nigeria: Patterns and trends: Third survey on corruption as experienced by the population*. UNODC.
- United Nations. (2004). *United Nations Convention against Corruption*. United Nations.
- UNODC. (n.d.). *Corruption in public procurement*. United Nations Office on Drugs and Crime. <https://www.unodc.org/e4j/zh/anti-corruption/module-4/key-issues/corruption-in-public-procurement.html>
- Usman, Z. (2012, January 23). The pains and gains of #OccupyNigeria movement. *Nigerians Talk*.
- Uwajumogu, J. (2025, August 13). Nigeria first: Building competitive industry and trade from within. *Business Day*.
- Vian, T. (2020). Anti-corruption, transparency and accountability in health: Concepts, frameworks, and approaches. *Global Health Action*, 13(1), 1694744.
- World Bank. (2000). *Nigeria–Country procurement assessment report (CPAR)* (Vols. 1–2).
- Yom, S., & Monroe, S. L. (2025). The politics of anti-corruption crackdowns in autocracies: Evidence from Jordan. *Mediterranean Politics*, 1–30.