
**GOVERNMENT ANTI-CORRUPTION INSTRUMENTS UNITY AND PROSECUTION
OF CORRUPT PUBLIC OFFICERS: ACCOUNTING PRACTITIONERS'
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Lighthouse Polytechnic Edo State Nigeria**ABSTRACT**

This study investigated the extent to which operational unity exists among accounting practitioners and government anti-corruption agencies in combating corruption in Nigeria's public sector. Primary data were collected through copies of structured questionnaire administered in four states in Nigeria. Survey design was adopted. 162 public accountants and 102 auditors with 2 and above years of working experiences were sampled. Systematic sampling technique was used. The hypotheses were tested using the P-Value Per cent Technique (PVPT). The analysis revealed that significant operational unity exists among accounting practitioners and the EFCC and ICPC in the war against corruption in Nigeria's public sector. The analysis also shows that the level of prosecution of corrupt public officers in Nigeria is not significantly equivalent to the level of corruption in the government sector. The study recommends that government anti-corruption agencies should avoid collectively prosecuting and investigating a single corrupt officer when a host of other corrupt government officers are never prosecuted. Corrupt officers being prosecuted by the EFCC should not be also prosecuted by the ICPC.

Keywords: Accounting practitioners, anti-corruption instruments, policy-oriented theory, prosecution

INTRODUCTION

Are government anti-corrupt agencies tools or independent bodies? Lawrence (2016) alleged that government anti-graft agencies (especially EFCC) is being used as witch hunting instrument and tool for addressing political conflict. The Commission sometimes uses its powers wrongly. This opinion is held by a number of groups of the Nigerian public particularly those within the legal profession (some lawyers and human right activist especially). Several journalist and academics agree that the role of the EFCC's war against corruption in Nigerian is not yet a complete success story; but submits that reasonable accomplishments have been attained by the EFCC

since its inauguration. Such successes are principally in such cases as advance fee fraud, money laundering and other related offences (Lawrence, 2016).

Anti-corruption legislations and enforcement agencies have always existed in one shape or the other right from colonial epoch. President Olusegun Obasanjo's term in office (1999-2006) ushered in the present all-out war against corruption and abuse of office. Upon assumption of office as civilian president, President Obasanjo made it crystal clear that it was not going to be business as before; and in a bid to commence the anti-corruption crusade, the Independent Corrupt Practices and Other Related Offences Commission (ICPC) and the Economic and Financial Crimes Commission (EFCC) were established as anti-graft agencies. ICPC focus was the public sector (Onuoha, 2010). The ICPC was created on 29th September 2000 while the EFCC was established on 11th April 2003 (Enweremadu, 2012). What must have triggered President Obasanjo towards making these moves? First was the insatiable looting that was a common denominator in successive military administrations. General Sani Abacha's loots stashed in foreign banks is a good example. The second was the demand for the nation to redeem its reputation and extricate itself from the pariah status which corruption had earned it in the committee of nations; the third was the consistent ranking of Nigeria as one of the most corrupt countries in the world by Transparency International; while the fourth was the need to secure a measure of debt forgiveness from the Paris Club (Onuoha, 2010).

The job of the anti-corrupt agencies is not limited to arresting, investigating, and prosecuting alleged corrupt persons. They are also expected to: (1) devise and apply measures aimed at preventing corruption in the country, such as a countrywide public enlightenment campaign; supply support to the installation and growth of other agencies, such as NGOs and anti-graft units in other public agencies dedicated to the war against corruption; (2) carry out research on the practices and processes of public institutions which promote corruption; and (3) suggest ways of eradicating such practices and procedures (ICPC, 2006).

Mukoro *et al.* (2013) noted that Nigeria's anti-graft agencies have made feeble attempts to erase Nigerian politics of corruption. Since 2005, nineteen (19) former state governors were charged with corrupt practices, but none had been sentenced to jail. Lately, an ex-state governor disputed with the president and was removed from office. The EFCC then accused him of misappropriating millions of dollars and promptly declared him a fugitive and an escapee. Mukoro *et al.* (2013) submitted strongly that corruption seems only to be a problem when somebody falls from grace. Also, Ndujihe (2015) discloses that a good number of convictions made are very low profile cases or what can be termed petty corruption due to the reason that cases connecting a host of previous governors, ministers and lawmakers are still pending. Onuoha (2010) conceded that the battle against corruption by the anti-graft agencies was a failure during President Obasanjo's administration. Uwak and Udofia (2016) stated that numerous efforts have been geared towards eradicating corruption in Nigeria in the past years but sorrowfully little have been attained in the battle.

Government anti-corrupt instruments might probably include accounting practitioners, EFCC, CCB, and ICPC. The success of these anti-corruption instruments will only be a reality when they are united in the anti-corruption crusade. Accountants are hardly ignorant of corruption in an organization. Similarly, auditors through their annual audit engagement are expected to detect corrupt activities in an organization. Therefore, good communication among all anti-corruption

crusaders will not only ease the rate of prosecution of corrupt officers in both private and public sectors but will drastically reduce the height of corruption currently plaguing Nigeria. The pertinent question therefore is to what extent are the government anti-corruption instruments united in the war against corruption in Nigeria? A number of studies have been conducted on anti-corruption instruments and results (see Osagioduwa *et al.*, 2022; Amaefule & Umeaka, 2016; Nnado & Ugwu, 2015; Shuaib & Ogedengbe, 2015; Donwa *et al.*, 2015; Odubunmi & Agbelade, 2014; Samuel *et al.*, 2014; Olurankinse & Bayo, 2014; Okoye & Gbegi, 2013; Kanu & Okoroafor, 2013; Chiezey & Onu, 2013; Rotimi *et al.*, 2013; Ikpefan, 2006), however, none of these studies examined the extent of operational unity among the anti-corruption crusaders in Nigeria. This study therefore opts to contribute to knowledge by probing the effective government anti-corrupt instruments' unity and prosecution of corrupt public officers in Nigeria from accounting practitioners' perspective.

Concept of Government Anti-Corrupt Instruments

ICAN (2016) noted that the under listed are government anti-corrupt instruments employed in curtailing corruption in Nigeria: (1) The Fiscal Responsibility Act 2007 (2) The Public Procurement Act 2007 (3) The Freedom of Information Act 2011 (4) Code of Conduct Bureau (5) Independent Corrupt Practices and Other Related Offences Commission (ICPC) (6) Economic and Financial Crime Commission (EFCC) (7) Public Accounts Committee of the two Houses of the National Assembly (8) Office of Auditor- General for the Federation and Office of Auditors- General in the States and Local Governments (9) Nigeria Extractive Industries Transparency Initiative (NEITI) Act 2007 (10) Revenue and Inspectorate Departments of the Office of Accountant- General of the Federation (11) Office of Special Adviser on Project Monitoring in the Presidency (ICAN, 2016). Osagioduwa *et al.* (2019a, 2019b, 2020, 2022a, 2022b) believes on impartiality in dealings and interaction.

Lawrence (2016) submitted that Nigeria has numerous anti-corruption legislations. These include the Nigeria constitution; the money laundering Act of 1995; provisions of the Criminal Code, Penal Code, and Criminal Procedure Act etc. The Public Complain Commission is also one of government agencies for fighting corruption in Nigeria. Lawrence (2016) considering various administrations and their instrument of war against corruption noted that various means have been employed by different administrations in Nigeria in combating corruption. For instance: "the Public Officer Investigation Asset Decree No. 5 of 1969 of General Yakubu Gowon Military Regime; General Murtala Muhammed's 1975 Operation Purge the Nation; the Public Complain Commission established under decree 31 of 1975; the Ethical Revolution of Shehu Shagari (1979-1983); War Against Indiscipline (WAI) Muhammadu Buhari (1984- 1985), and the National Security Organization (NSO); Mass Mobilization for Self-reliance, Social Justice and Economic Recovery (MAMSER) of Ibrahim Babangida (1987-1993), and the Presidential Monitoring Committee (PMC); War Against Indiscipline and Corruption (WAIC) of Sani Abacha (1994-1998), as well as the failed Bank and Financial Malpractices Decree No.18 of 1994; and the money laundering decree No. 3 of 1995, as amended in 2003 and 2004 Money Laundering Acts."

Auditor's instrument

Ginika (2020) asserted that auditing is an independent methodical assessment of the books, accounts, records and financial statements, and supporting evidence and documents of a business or other organization, for the reason of verifying whether the accounting records truly and

properly reflect all the transactions. As watchdogs of the nation's public monetary administration, audit institutions have significant role to play in efforts to curtail corruption. President Muhammadu Buhari echoed auditors' significant role at the Conference of Auditors (COA) which held lately in Abuja. President Buhari believes that auditors are correctly positioned to curtail corrupt practices, stressing that corruption has negatively affected the growth of Nigeria. With audit findings and recommendations, corrupt acts might be revealed early and loopholes blocked. Under-performance and fruitless audits contribute principally to governance problems, and urged auditors to generate high quality audit reports. No individual in government should be frightened of auditors if they have done the correct thing. Accounting officers are to react to audit queries within a short time (Ginika, 2020).

Office of the Auditor-General for the Federation (2019) noted that the colonial administration established the Audit Ordinance (AO) of 1956. The instrument provided for the post of the Director of Audit (DA) and was intended to provide adequate checks and balances in the financial system. The constitution of the Federal Republic of Nigeria (1999) for the first time provided for the Office of the Auditor-General of the Federation (OAUGF) and the engagement thereof. With the endemic nature of corruption in the country it became necessary to advance the course of the 1999 constitution by way of providing for a healthy Audit Act (AA) that will make necessary provisions essential for efficiently carrying out the directive of the office. Considering the currently proposed Audit Bill, the Auditor-General for the Federation (AUDF), Mr. Ayine, since assuming office in 2017 is ensuring that the Audit Bill (AB) empowers the OAUGF to perform audits on all government Ministries, Departments and Agencies (MDAs) and hold them answerable for their stewardship in the employment of public Funds.

Furthermore, the AB had remained with the National Assembly (NA) where it had undergone several reviews, but failed to pass through the examination of the lawmakers. OAUGF seeks that the AB as a controlling instrument for addressing poor governance, inefficiency, wastes, lack of accountability and transparency in the government sector. The AB seeks to: Provide extra powers and functions to the OAUGF. Establish the Federal Audit Service Commission (FASC) which will be in charge of managing all matters of recruitment, promotion and discipline of staff of the Office and the Audit Commission (OAC). Cancel the Audit Ordinance of 1956, the Public Accounts Committees Act CAP P35 LFN 2004; and Enact the Federal Audit Service Act (EFASA), 2018. The AB will give strong support to the battle against corruption in Nigeria as it guarantees and safeguards operational independence of the OAUGF as a Supreme Audit Institution (SAI), providing administrative and fiscal independence of the OAUGF. When the Bill is passed into law, the AUDF shall be vested with added powers to investigate and report as he considers essential on the spending of public funds given to private body in which the Federal Government has controlling interest (Office Auditor-General of the Federation, 2019).

ICPC instrument

The ICPC was created by the Corrupt Practices and other Related Offences Act of 2000. ICPC is a body corporate, endowed with perpetual succession. It can sue and be sued in its corporate name (ICAN, 2014). The ICPC Act of 2000 provided that the Commission shall be made up of a Chairman and twelve other members, 2 from each of the 6 geo-political zones. The membership is stipulated to comprise a retired Police Officer not below the rank of Commissioner of Police; a legal practitioner with at least 10 years post call experience; a retired Judge of a Supreme Court; a retired Public Servant not below the rank of a Director; a woman; a youth not

below 21 or more than 30 years of age at the time of their appointment; and a Chartered Accountant. The Chairman of the commission shall be an individual who has occupied or is qualified to hold office as a Judge of a superior court of record in Nigeria (ICAN, 2014).

The ICPC Act of 2000 stipulates that persons to be appointed as Chairman and members of the Commission must be people of demonstrated integrity and honesty. They shall not commence to discharge the responsibilities of their offices pending when they have declared their assets and liabilities as provided in the Constitution of Nigeria (ICPC Act 2000; ICAN 2014; Amaefule & Umeaka 2016). The Chairman and members will be in office for duration of five and four years respectively; and may be re-appointed for another term of five years and four years respectively (ICAN, 2014). The Act also provides for the appointment of a Secretary to the Commission who shall under the broad direction of the Chairman, be in charge for maintaining the accounts records and minutes of the Commission and the overall administration and supervision of the workers of the Commission (ICAN, 2014; Amaefule & Umeaka 2016; ICPC Act 2000).

The ICPC Act of 2000 provides that an officer of the Commission when investigating or prosecuting a case of corruption shall have all the powers and immunities of a Police Officer under the Police Act and any other laws conferring power on the Police or empowering and protecting law enforcement (ICAN, 2014). The offences and penalties stated in the ICPC Act of 2000 are as provided in Table 1 below:

Table I: Offences and penalties stated in the ICPC Act of 2000

SN	Offence	Penalty
1.	Offence of receiving and accepting gratification	Seven (7) years imprisonment
2.	Offence of accepting or giving gratification through agent	Seven (7) years imprisonment
3.	Corrupt acquisition of asset	Seven (7) years imprisonment
4.	Fraudulent acceptance of asset	Seven (7) years imprisonment
5.	Postal system offences: this is the offence by means of which an advantage was gotten is a felony	Three (3) years imprisonment
6.	Intentional disturbance of investigation being performed by the Commission	Seven (7) years imprisonment
7.	Offence of reporting forged statements or returns	Seven (7) years imprisonment
8.	Offence of gratification by and via a representative	Five (5) years imprisonment
9.	Bribery of public officer	Five (5) years imprisonment
10.	Use of public office for gratification	Five (5) years imprisonment
11.	Offence of inflation price of good or service above current market price or professional standards	Seven (7) years imprisonment and a fine of ₦1,000,000.00

EFCC instrument

Lawrence (2016) submitted that the opening step by the EFCC towards combating corruption in Nigeria is the fact that for the Commission to commence any move towards involving itself with any case of corruption, it must obtain petition with respect to the issue. The petition would be sent to the Commission by private individuals or organization(s). Upon the receipt of the petition(s), the Commission will examine them to establish whether the case falls within its agenda or mandate. If the petition(s) falls within its mandate, it is accepted. The task of the EFCC in fighting corruption in Nigeria is contained by the legal framework relating to its powers and functions. The roles as contained in the EFCC Act of 2004 are as follows:

- a) Enforcement and the appropriate management of the provision of the Act;
- b) The investigation of all financial crimes together with advance fee fraud, money laundering, counterfeiting, illegal charge transfers, futures market fraud, fraudulent encashment of negotiable instruments, computer credit and fraud, contract scam, etc.;
- c) The co-ordination and enforcement of all economic and financial crimes laws and enforcement functions conferred on any other person or authority;
- d) The implementation of procedures to recognize, locate, freeze, confiscate or seize proceeds derived from terrorist activities, economic and financial crime related offences or the properties the value of which corresponds to such proceeds;
- e) The implementation of procedures to exterminate the commission of economic and financial crimes;
- f) The implementation of procedures which consist of coordinate, preventive and regulatory actions, introduction and maintenance of investigative and control techniques on the prevention of economic and financial related crimes;
- g) The facilitation of rapid exchange of scientific and technical information and the conduct of joint operations geared towards the eradication of economic and financial crimes;
- h) The examination and investigation of all reported cases of economic and financial crimes with a view to identifying individuals, corporate bodies, or groups involved; and
- i) The determination of the extent of financial loss and such other losses by government, private individuals or organizations.

ICAN (2014) states that the powers of the Commission includes:

- 1) Demand and cause investigations to be carried out as to the presence or absence of offences committed by individuals, corporate bodies or organization according to the Act.
- 2) Cause investigations to be carried out into the assets of anyone, if it becomes visible to the Commission that the individual's lifestyle and magnitude of their properties are not warranted by their source of income.
- 3) Implement the provisions of: (i) The Money Laundering Act 1995. (ii) The Advance Fee Fraud and Other Related Offences Act 1995. (iii) The Failed Banks (Recovery of Debts) Financial Malpractices in Banks Act 1994 (as amended). (iv) The Banks and Other Financial Institutions Act 1991 (as amended). (v) Miscellaneous Offences Act. (vi) Any other law or regulations relating to fraudulent practices.

Table 2: Offences and penalties in the EFCC Act of 2004

SN	Offence	Penalty
1.	Offences relating to financial malpractices	Five (5) years imprisonment or a fine of N50, 000 or both
2.	Offences associated with terrorism	Life imprisonment
3.	Offences committed by public officers	Between fifteen (15) to twenty five (25) years imprisonment
4.	Offences relating to withholding of proceeds of a criminal conduct	Not less than five years (5) imprisonment or a fine equivalent to five (5) times the value of the proceeds of the criminal conduct or both.
5.	Offences in relation to economic and financial crimes	Imprisonment for a term not less than fifteen years (15) and not more than twenty five (25) years.

Paragraph twenty of the EFCC Act provides thus: for the prevention of doubt and without any supplementary assurance than this Act, all properties and assets of a person, corporate bodies or organizations convicted of any offences under this Act and shows to be acquired from such illegitimate act and already the subject of an interim order shall be forfeited to the Federal Government (ICAN, 2014).

On composition of the Commission, the EFCC Act 2002 provides that the Commission shall consist:

- a) A Chairman, who shall be the Chief Executive and Accounting Officer of the Commission.
- b) A serving or retired member of any Government security or law enforcement agency.
- c) A Director-General who shall be the Head of Administration.
- d) The Governor of the Central Bank or his representative.
- e) A representative each of the Federal Ministries of Finance, Justice and Foreign Affairs, not below the rank of Director.
- f) The Chairman, National Drug Law Enforcement Agency.
- g) The Director-General, Department of State Security Service.
- h) The Director-General, Securities and Exchange Commission.
- i) The Commissioner for Insurance.
- j) The Director-General, National Intelligence Agency.
- k) The Postmaster-General, Nigerian Postal Services.
- l) The Comptroller-General, Nigeria Custom Services
- m) The Comptroller-General, Nigeria Immigration Services.
- n) The Chairman, Nigerian Communications Commission.
- o) One representative of the Nigeria Police Force, not below the rank, of Assistant Inspector-General.
- p) Four (4) eminent Nigerians with cognate experience in finance, banking or accounting.

CCB Instrument

Part one of the 3rd Schedule of the 1999 Constitution established the CCB with a provision that the government department shall set up such offices in every State of the Federation as it may necessitate for the discharge of its responsibilities under the Constitution. CCB shall consist of (a) a Chairman; and (b) nine other members, each of whom at the point of engagement, shall not be below 50 years of age and vacate their office on attaining the age of 70 years. The CCB was set up and empowered to: (a) receive declarations by public officers made under paragraph 12 of Part 1 of the Fifth Schedule of the 1999 Constitution; (b) examine the declarations in accordance with the requirements of the Code of Conduct or any law; (c) retain custody of such declarations and make them available for inspection by any citizen of Nigeria on such terms and conditions as the National Assembly may prescribe; (d) ensure compliance with and, where appropriate, enforce the provisions of the Code of Conduct or any law relating thereto; (e) receive complaints about non-compliance with or breach of the provisions of the Code of Conduct or any law in relation thereto, investigate the complaint and, where appropriate, refer such matters to the Code of Conduct Tribunal; and (f) carry out any other functions as may be conferred upon it by the National Assembly (ICAN, 2014).

Anti-corruption NGO

The concept anti-corruption NGO applies to entities formed distinctively or principally to help battle with corruption and elevate integrity in public sector. By explanation, these associations should be the most active in the fight against corruption, assuming they are effective. Richard Holloway (leader of Pact Zambia, an NGO fighting corruption in Zambia) suggested that to be effective, an anti-graft NGO must have a strong support base, be well run, acquiring some skills in the ground of advocacy, center on winnable issues, and be kept going (Holloway 1999 cited in Enweremadu, 2012). The concern then is how many of these anti-graft NGOs in the nation met these conditions? In some situation, anti-corruption associations are not new phenomena in the nation.

Unity and Government Anti-Corrupt Instruments

The English dictionary defined unity as oneness, the state or fact of being one undivided entity. Synonyms could be agreement or harmony. The battle against corruption cannot be achieved until all Instruments of government and Nigerians are single-minded to win the battle. Efforts are being made to strengthen independence of auditors. Ginika (2020) states that there is no aspect of government performance or expenditure cannot be examined. Hence, accountability institutions must be uniquely placed to fight corruption at the federal, state and local government levels as well as private sectors by conferring on them, the power to review the financial performance of officers even when there is no petition or allegation.

Combating corruption and blocking wastes in systems is a challenging task that requires all hands to be on deck, if victory is to be achieved. Consequently, there is need for inter-agency collaboration, unity and cooperation of public institutions essentially the EFCC, ICPC and the CCB, civil societies and the public sector. The absence of communication can result to absence of results. If anti-corrupt agencies and organizations involved in combating corruption are not talking to themselves and information exchange among governmental institutions is hindered, not much achievement can be accomplished (Office Auditor-General for the Federation, 2019). Base on the need for effective communication and unity, the OAUDF is continuously extending its hand of acquaintance to as numerous organizations that share in its dream of eradicating corruption and blocking all appearance of waste of government funds in the government sector. The Office presently has existing association and cooperation with the EFCC, National Information Technology Development Agency (NITDA), ICPC, African Development Bank, World Bank, International Monetary Fund (IMF), United Nations Children's Fund (UNICEF), and the United Kingdom National Audit Office among others (Office Auditor-General for the Federation [OAGF], 2019).

Oladeinde (2020) highlighted case of Amobi, the embattled MD of the Nigerian Bulk Electricity Trading Company Limited (NBET) who was reinstated by President Buhari recently. He was indicted by the main anti-corruption agencies over corruption allegations. Besides the EFCC and the ICPC, Nigeria's auditor-general established that Amobi was culpable in maladministration. Evidences showed that the EFCC, the ICPC, and the Auditor-General's Office indicted the embattled official in separate investigations (Premium Times, 2020). This might be a clear indication that communication exist among the anti-corrupt instruments. However, the wisdom and rationale for three agencies prosecuting a single corrupt officer where there are a number of corrupt officers not being prosecuted in Nigerian public sector is not clear.

This research is essentially anchored on the Policy-Oriented Theory (POT) of Corruption propounded by Teveik *et al.* (1986, cited in Amaefule & Umeaka, 2016) which explains the responsibility of government in combating corruption. The theory notes that regardless of corruption recurrent happening, government connection in corruption has been astonishing, with effects on the development of the economy which needs stern investigation. The POT according to Okoye and Okoye (2014) highlights that the high height of corruption in any nation whether advanced or advancing nations will not permit the country's economy growth and that if the field of administrative corruption is to become more theoretical and less expressive, it must build up a framework and methodology that will assist to measure its effect on economic growth. It is in view of the recommendation of this POT that this study is hinged to appraise the effect of the operations of the anti-graft agencies (eg EFCC, ICPC, and CCB) in Nigeria. Amos (824-810 BC) noted that can two people, organizations, countries, States, etc. work together except they agree. Thus, agreement is a prerequisite to unity.

Empirical Review

Nageri *et al.* (2013) examined the effect of corruption on economic development in Nigeria. The study employed the Ordinary Least Square (OLS) regression method to analyze data gathered in the study; and revealed that corruption has a significant negative effect on economic growth and development. Ahmad *et al.* (2015) investigated accountants' perception of the effectiveness of Nigeria's anti-corruption agencies. One hundred and forty accountants in different levels were sampled on the efficacy of anti-graft agencies in curtailing financial crimes through copies of well-structured questionnaire. The result showed that accountants perceived government anti-graft agencies as extremely effective but could not ascertain that accountants in various walks of life vary significantly in their perception of the efficacy of the Nigeria's anti-graft bureaus.

Similarly, Ajie and Gbenga (2015) examined the effect of corruption on economic growth in Nigeria for the time frame 1996-2013. Employing the OLS in their analysis, they established that there is a negative correlation between (GDP) and corruption level in Nigeria. This means that increase in the intensity of corrupt activities leads to decrease in economic growth. Mohammed (2013) in another study examined the impact of corruption challenge on sustainable development and observed that, regardless of the existence of anti-graft commissions, corruption has continued to rise like wildfire. The recommends that anti-graft agencies should be empowered to work continuously without being physically abused or interfered with, by the government.

Furthermore, Amaefule and Umeaka (2016) evaluated the significance of the establishment of the 3 key anti-graft agencies in Nigeria and the explanation for the enormous budgetary provisions for their operations, in view of the widespread corrupt dispositions of numerous public officers in recent times. OLS multiple regression was employed to analyze data for the variables of the research. The study found that no significant connection exists among each of the anti-graft agencies. The implication of this finding is that the establishment of these anti-graft agencies has not contributed significantly to the economic growth and development of Nigeria. Consequently, the agencies have not justified the huge budgetary provisions by the government for their operations. The study recommends that anti-graft agencies in Nigeria should be structured with unrestricted autonomy granted to bring to book, any public officer found in any form of economic and financial crime no matter how highly place.

METHODOLOGY

Survey design was adopted in this study as it presents a much broader reporting and is fast and cost-effective. The population comprises 654 auditors and 2, 267 accountants from 4 states. The research embraced structured copies of questionnaire. The Cronbach's Alpha test was used to establish reliability of the study instrument. Osagioduwa and Caroline (2022) Sampling Technique (OIST) was employed to authenticate the satisfactoriness of the sample size. The formula employed is given as:

$$n = R / (3 + R e^2) \times 100/60$$

Where n = Number of samples

N = Total population

e = Error tolerance

3 = adjusted constant

100/60 = moderating multiplier

Sample B determination:

$$n = 2921 / (3 + 2921 \times 0.05^2) \times 100/60;$$

$$n = 2921 / (3 + 7.3025) \times 1.66666667$$

$$n = 2921 / (10.3025) \times 1.66666667$$

$$n = 2921 / 14.4458333$$

$$n = 2921 / 17.170833368 = 162 \text{ (actual sample size)}$$

Sample A determination:

$$n = 654 / (3 + 654 \times 0.05^2) \times 100/60$$

$$n = 654 / (3 + 1.635) \times 1.66666667$$

$$n = 654 / (4.635) \times 1.66666667$$

$$n = 654 / 6.634999998$$

$$n = 654 / 6 = 109$$

Model Specification

$$E\%G\%A\%C\%I = f(G\%A\%C\%I\%U\%Y \% + A\%P\%O\%C\%P\%O\%H + S\%A\%R\%T\%AU\%EFCC\%ICPC\%)$$

Where:

$E\%G\%A\%C\%I$ = Effective government anti-corrupt instrument

$G\%A\%C\%I\%U\%Y \%$ = government anti-corrupt instruments' unity

$A\%P\%O\%C\%P\%O\%H$ = Adequate prosecution of corrupt public office holder.

$S\%A\%R\%T\%AU\%EFCC\%ICPC\%$ = Submission of audit report by public sectors to the EFCC and ICPC

Analytical Model

$$E\%G\%A\%C\%I = \alpha + X1 \%A\%C\%I\%U\%Y \% + X2 A\%P\%O\%C\%P\%O\%H + X3$$

$$S\%A\%R\%T\%AU\%EFCC\%ICPC\% + \epsilon$$

Where:

α = Intercept

X = Coefficient of the explanatory variable (slope).

ϵ = Represents the error term in the model.

DATA ANALYSIS AND PRESENTATION

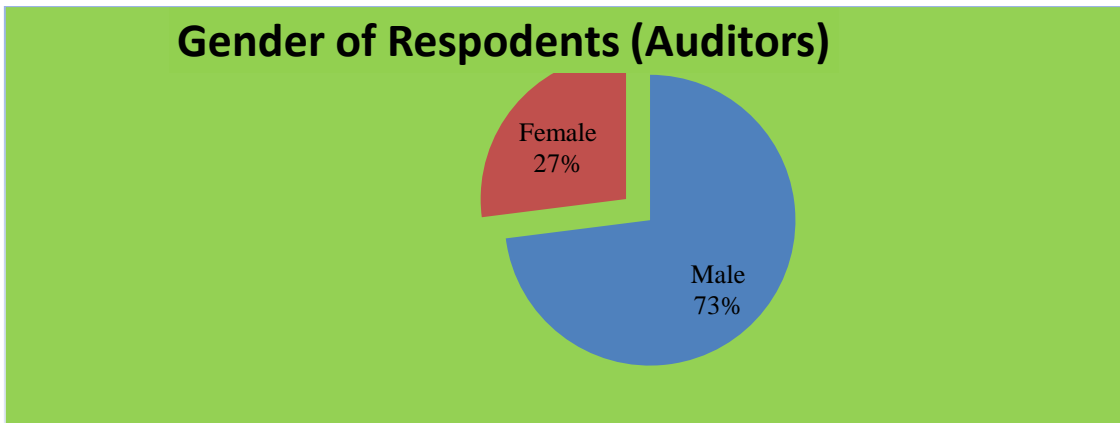


Fig. 1: Gender of Auditors sampled in the south-south

Source: Field work (2022)

In fig. 1, 27% of the auditors sampled in south-south Nigeria specifically Edo State and Delta State are male while 27% of the sampled auditors are female.

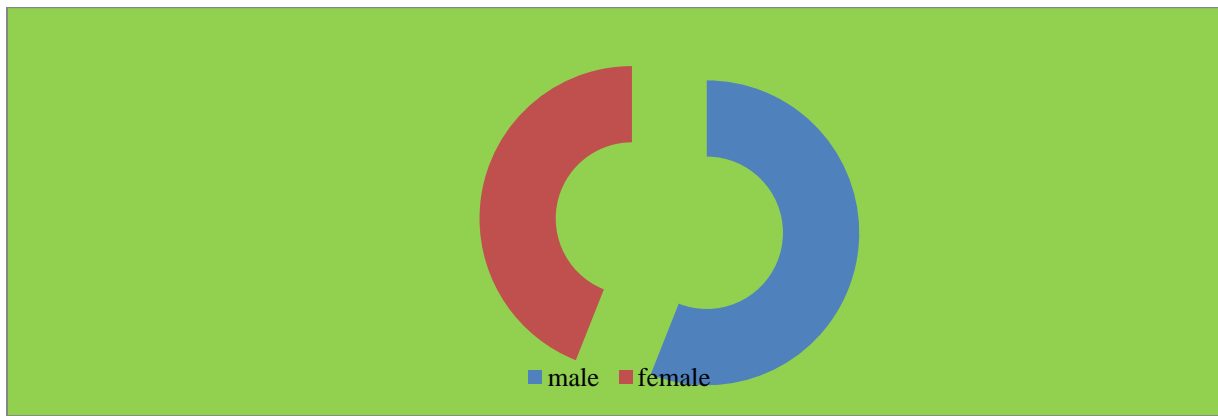


Fig. 2: Gender of Auditors sampled in the south-east

Source: Field work (2022)

In fig. 2, 56% of the auditors sampled in south-east Nigeria public organizations specifically Enugu State Anambra Delta State are male while 44% of the sampled auditors are female.

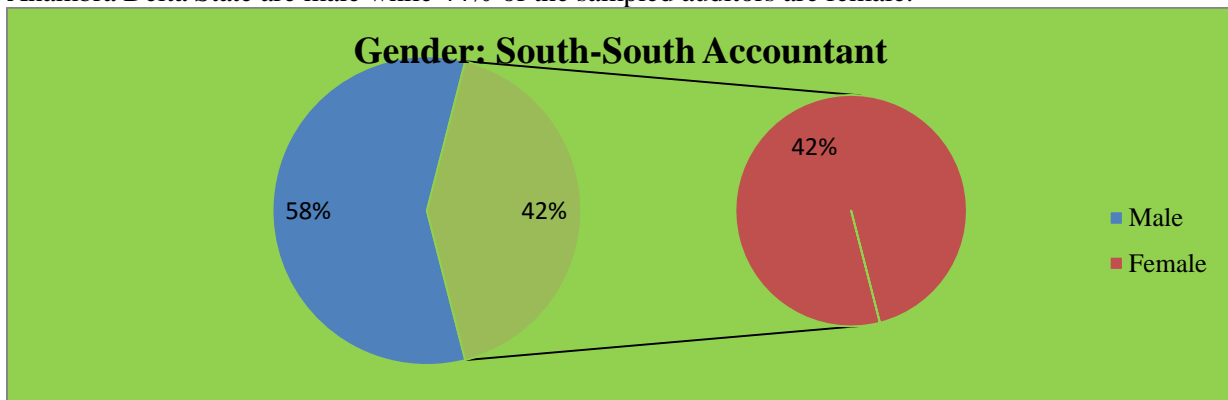


Fig. 3: Gender of Accountants sampled in the south-south

Source: Field work (2022)

Also, in fig. 3, 58% of the accountants sampled in south-south Nigeria specifically Edo State and Delta State are male while 42% of the sampled auditors are female.

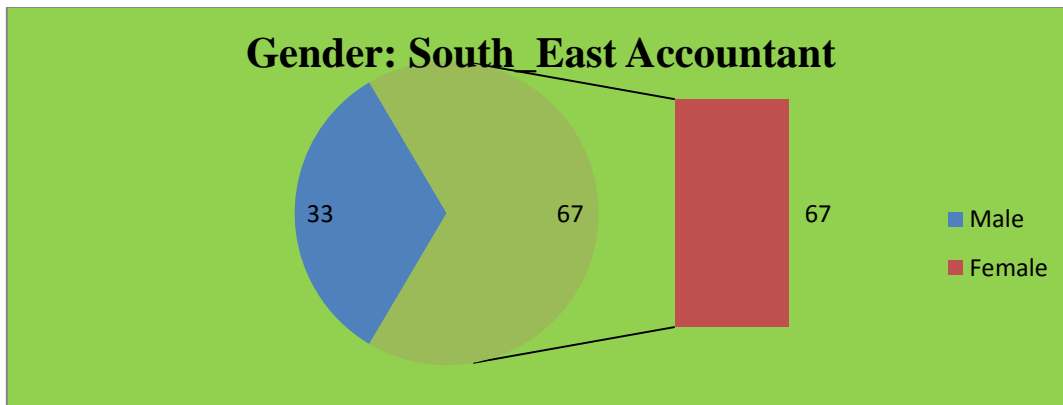


Fig. 4: Gender of Accountant sampled in the south-east
Source: Field work (2022)

Finally, in fig. 4, 33% of the accountants sampled in south-east Nigeria public organizations specifically Enugu State Anambra Delta State are male while 67% of the sampled auditors are female.

Hypothesis one: significant operational unity exists among accounting practitioners and the EFCC and ICPC in the war against corruption in the Nigerian public sector.

Table 2: P. Value Percent Hypothesis Testing

Responses	Frequency	percent	Valid percent	Cumu percent	P.Value percent
Strongly Agree	51.00	19.3181818181	19.3181818181	19.3181818181	54.545454545****
Agree	93.00	35.2272727272	35.2272727272	54.545454545	**
Not Sure	64.00	24.2424242424	24.2424242424	78.7878787879	
Disagree	45.00	17.0454545454	17.0454545454	95.8333285455	
Strongly Agree	11.00	4.16666666667	4.16666666667	99.999995145	21.2121212121*** *****
Total	264.00	99.999995145	99.999995145	100.00	

Source: Field work (2022)

The P Value Percent Responses Analysis (PVRA) of the respondents indicates that significant operational unity exists among accounting practitioners and the EFCC and ICPC in the war against corruption in the Nigerian public sector. This is the indication of the percentage p-value of 54.545454545****. This further is an indication that the level of operational unity existing among accounting practitioners and the EFCC and ICPC in the war against corruption in the Nigerian public sector is moderate.

Meanwhile, P value of 21.2121212121***** show the extent of operational disunity among accounting practitioners, EFCC and ICPC in the war against corruption in the Nigerian public

sector. The implication of this might be an evidenced in the fruitless battle in Nigerian corruption crusade.

We therefore accept the alternate hypothesis that significant operational unity exists among accounting practitioners and the EFCC and ICPC in the war against corruption in the Nigerian public sector and reject the null hypothesis.

Hypothesis two: the level of prosecution of corrupt public officers in Nigeria is significantly equivalent to the level of corruption in the government sector.

Table 3: P. Value Percent Hypothesis Testing

Responses	Frequenc y	decimal	Percent	Valid percent	Cumulativ e decimal	Cumulative percent	P. Value Percent
Strongly Agree	7.00	0.06862 74509	6.86274509	6.86274509	0.0686274 509	6.86274509	22.54436551*
Agree	16.00	0.15686 2745	15.6862745	15.6862745	0.2254436 55	22.5443655	*****
Not Sure	26.00	0.25490 1960	25.4901960	25.4901960	0.4803454 87	48.0345487	
Disagree	28.00	0.27450 98039	27.4509803 9	27.45098039	0.7548498 039	75.4849803 9	51.96078686* *****
Strongly Agree	25.00	0.24509 80392	24.5098039 2	24.50980392	0.9999999 9947	99.9999999 47	
Total	102						

Source: Field work (2022)

The P-value Percent Responses Analysis (PVRA) of the auditors indicates that the level of prosecution of corrupt public officers in Nigeria is not significantly equivalent to the level of corruption in the government sector. This is an indication of the percentage p-value of 54.545454545*****. This also indicates that more than half corrupt public officers in Nigerian public sector are never prosecuted. The rationale for none prosecution of corrupt public officers might be their positions in government. Furthermore, the P-value Percent of 22.54436551***** shows the level of prosecution of corrupt public officers in Nigeria that is equivalent to the level of corruption in the government sector. This indicates that only approximately 23% of corrupt government officers in Nigeria are prosecuted. We therefore accept the null hypothesis that the level of prosecution of corrupt public officers in Nigeria is not significantly equivalent to the level of corruption in the government sector.

Hypothesis three: submission of separate audit report to the government anti-corrupt agencies by the accounting practitioners will significantly curtail corruption in Nigerian public sector.

Table 4: P-Value Percent Hypothesis Testing

Responses	Frequency	Decimal	P. Value Decimal	Percent	Valid Percent	Cumulative Decimal	Cumulative Percent	P. Value Percent
Strongly Agree	32.00	0.31372549	*0.6568626549*****	31.37254902	31.37254902	0.31372549	31.37254902	*65.68626549*****
Agree	35.00	0.3431372549	*	34.31372549	34.31372549	0.6568626549	65.68626549	***
Not Sure	15.00	0.1470588235		14.70588235	14.70588235	0.8039214705	80.39214705	
Disagree	13.00	0.1274509803	*0.1960784312*****	12.74509803	12.74509803	0.9313724509	93.13724509	*19.60784312*****
Strongly Agree	7.00	0.0686274509	*****	6.86274509	6.86274509	0.9999999909	99.99999909	2*****
Total	102.00	1.000000			100.00	1*	100.00	

Source: Field work (2022)

Finally, the P-value Percent Responses Analysis (PVRA) of respondents indicates that submission of separate audit report to the government anti-corrupt agencies by the accounting practitioners (public auditors) will significantly curtail corruption in Nigeria’s public sector. This is the indication of the percentage P-Value of *65.68626549*****. Furthermore, the P-value per cent of *19.60784312***** (0.1960784312*****) shows that the submission of separate audit report to the government anti-corrupt agencies by the accounting practitioners will not significantly curtail corruption in Nigerian public sector. We therefore accept the alternate hypothesis that submissions of separate audit report to government anti-corruption agencies by accounting practitioners (public auditors) will significantly curtail corruption in Nigeria’s public sector.

DISUSSION OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

The data analyses showed that significant operational unity exists among accounting practitioners and the EFCC and ICPC in the war against corruption in the Nigerian public sector. The P-value statistic also indicates that some extent of operational disunity exists among accounting practitioners, EFCC and ICPC in the war against corruption in the Nigerian public sector. The findings of the study is not in congruence with the findings of Amaefule and Umeaka (2016) that that no significant connection and relationship exists among the anti-graft agencies studied and Nigeria’s economic development. The implication of this finding is that the establishment of these anti-graft agencies has not contributed significantly to the economic growth and development of Nigeria. Consequently, the agencies have not justified the huge budgetary provisions by government for their operations. The findings however align with the report of Oladeinde (2020) that a clear communication exists among anti-corrupt instruments in Nigeria; even though overlaps and duplication frequently occurs among them. Ahmad *et al.*

(2015) showed that accountants perceived government anti-graft agencies as extremely effective agencies but could not ascertain that accountants in various walks of life vary significantly in their perception of their efficacy. The study therefore recommends that:

- 1) Government anti-corrupt agencies should avoid collectively prosecuting and investigating a single corrupt officer where approximately 52% of corrupt government officers in Nigerian public sector are never prosecuted. Corrupt officers being prosecuted by the EFCC should not also be prosecuted by the ICPC.
- 2) No corrupt public officer should be immune from prosecution. In Nigeria, it seems the only corrupt president (Head of State) we had ever had is General Sani Abacha. This is probably because he is dead.
- 3) Auditors should submit timely and necessary audit report to the EFCC and ICPC.

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