

Anti-Corruption Framework for Sub-National Governance: A Public Sector Reform Model for Akwa Ibom State Civil Service

*Charles Chimezie Onichakwe¹, Bulus Simon² Dr. Daniel Aniekan Aloysius³

¹Department of General Studies, Federal Polytechnic Ukana, Akwa Ibom State Nigeria

²Department Of Environmental Science and Management Technology, Federal Polytechnic, Ukana, Akwa Ibom State Nigeria

³Department of Library and Information Science, Federal Polytechnic, Ukana, Akwa Ibom State Nigeria

*Corresponding Author

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ABSTRACT

Corruption remains a persistent barrier to effective governance in Nigeria's sub-national administrations, undermining service delivery and citizen trust. This study examined anti-corruption practices in the Akwa Ibom State Civil Service with the aim of developing a reform model to strengthen transparency, accountability, and citizen engagement. Anchored on Social Exchange Theory, an explanatory sequential mixed-methods design was employed, beginning with a quantitative survey of 407 respondents across ministries and agencies, complemented by key informant interviews and documentary analysis. Findings reveal that while 72% of respondents are aware of existing anti-corruption mechanisms, only 38% rated them as effective. Major systemic drivers included nepotism in recruitment (56%), procurement manipulation (40%), and payroll fraud (36%). Regression results show that weak internal controls ($\beta = 0.42$, $p < 0.01$) and low adoption of digital governance tools ($\beta = 0.36$, $p < 0.05$) are the strongest predictors of perceived corruption. The study proposes the Transparent, Accountable, and Participatory Administration (TAPA) Model, integrating e-procurement, payroll integrity, whistleblower protection, and participatory budgeting. It concludes that reducing corruption requires altering incentive structures through strong enforcement, digital reforms, and citizen empowerment. The study recommends a sequenced reform roadmap, offering a replicable framework for sub-national governance reform in Nigeria.

Keywords: Anti-corruption, Civil Service Reform, Transparency, Accountability

INTRODUCTION

Corruption has continued to be one of the most significant challenges to good governance in Nigeria especially at subnational level where there is lack of institutional capacity and supervision infrastructure (Ogunrotifa, 2020). Systemic corruption in the Akwa Ibom State has continued to affect the effectiveness of service delivery, misplaced development priorities, and reduced citizen trust in the operations of the civil service (Agba, Akwara, and Idu, 2013). Despite the history of corruption being fought by national institutions like the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices Commission (ICPC), their reach in the state level is limited due to fragmented state structures, weak autonomy of internal control organs, and weak implementation of current policies (Onuigbo, 2021). Increasingly, scholars in public administration explain that punitive strategies are not very sustainable in reducing corruption; institutional reforms based on transparency, accountability, and citizen participation are more sustainable (Heeks, 2006; Ezeani, 2012). This paradigm shift is also reflected by the international frameworks, where the World Bank (2016) and the United Nations (2020) have insisted on governance innovations, digital technologies, and participatory mechanisms as a key to enhancing public integrity. However, Akwa Ibom State civil service remains relatively in the shroud of

secrecy, paper-based processes, weak whistleblowing mechanisms, poor performance controls, and little citizen participation (Ibok & Ibanga, 2014). This is because of these weaknesses that have made numerous anti-corruption efforts hollow and incapable of producing lasting outcomes.

The main problem is, thus, the limitation of a unified, context-based anti-corruption framework that would respond to the situation in the civil service of Akwa Ibom State. Current solutions target individualized elements of corruption without adequately incorporating institutional change and capacity building, digital governance, and involvement of citizens into an efficient framework. The gap of this study is addressed by the intention to design a model of the public administration reform that will contribute to increasing accountability, improving transparency, and increasing citizen involvement in the work of the Akwa Ibom State civil service. Based on these problems, the research is informed by the following research questions:

- i. What anti-corruption measures currently exist within Akwa Ibom State civil service, and what limitations hinder their effectiveness?
- ii. Which institutional and systemic factors most significantly contribute to persistent corruption in the state's civil service?
- iii. How can a comprehensive public administration model be designed and operationalized to sustainably reduce corruption and strengthen accountability in Akwa Ibom State?

Objectives

- i. To assess the current anti-corruption measures and challenges within Akwa Ibom State civil service.
- ii. To identify institutional and systemic factors contributing to corruption in the state's civil service.
- iii. To design a comprehensive public administration model that integrates transparency, accountability, and citizen engagement for reducing corruption.
- iv. To recommend policy interventions and capacity-building strategies for effective implementation of anti-corruption practices in Akwa Ibom State civil service.

LITERATURE REVIEW

Corruption has been widely conceptualized as the abuse of entrusted power for private gain (Transparency International, 2023). In the public sector, it manifests through bribery, nepotism, embezzlement, and the manipulation of administrative processes for personal or political advantage. Scholars such as Rose-Ackerman and Palifka (2016) argue that corruption persists where institutional checks are weak and public accountability mechanisms are either absent or underutilized. Within developing countries, especially in sub-Saharan Africa, corruption assumes systemic dimensions--embedded in bureaucratic cultures, political patronage networks, and informal governance structures (Hope, 2019). Public sector governance, on the other hand, refers to the institutional arrangements, norms, and processes that shape how decisions are made, implemented, and monitored (OECD, 2018). Good governance principles--transparency, accountability, participation, and rule of law--are therefore fundamental for curbing corruption. However, in many subnational governments in Nigeria, governance systems remain heavily centralized, opaque, and resistant to reform, limiting progress toward ethical public administration (Ogunrotifa, 2020).

Theoretical Foundations of Anti-Corruption in Public Administration

The theoretical explanation for corruption and its control has evolved from moralistic perspectives to institutional and behavioral frameworks. Social Exchange Theory (Blau, 1964) provides a relevant lens, positing that corruption often emerges when public officials perceive that personal benefits outweigh the risks or moral costs of misconduct. When organizational rewards and sanctions are inconsistently applied, a culture of reciprocal illegality develops where loyalty and patronage replace merit and accountability. Institutional theory further reinforces this by suggesting that corruption becomes normalized within organizations when informal practices

are tolerated by leadership (Scott, 2014). New Public Management (NPM) perspectives add that efficiency-oriented reforms--such as digitalization, performance contracting, and citizen charters--can enhance transparency and reduces bureaucratic discretion (Hood, 1991; Dunleavy & Margetts, 2015). Collectively, these frameworks underscore that anti-corruption reform requires not just punitive enforcement, but systematic redesign of institutional incentives, culture, and administrative processes.

Corruption in Sub-National Governance in Nigeria

While national anti-corruption institutions such as the EFCC and ICPC have received considerable scholarly attention, the sub-national dimension remains under-researched (Onuigbo, 2021). States and local governments in Nigeria account for a substantial proportion of public spending but often operate with minimal oversight. Studies by Agba, Akwara, and Idu (2013) and Ibok and Ibanga (2014) reveal that corruption in state civil services often manifests through recruitment favoritism, inflated contracts, ghost workers, and the diversion of public funds. In Akwa Ibom State, these challenges are compounded by weak internal audit systems, limited adoption of e-governance, and poor enforcement of disciplinary actions. The civil service structure remains heavily paper-based, allowing discretion and secrecy to thrive. Although procurement reforms and fiscal responsibility laws exist, their implementation is inconsistent, leading to what Ibok and Ibanga (2014) describe as "symbolic compliance"--the appearance of reform without real institutional change.

Institutional and Systemic Determinants of Corruption

Empirical studies consistently identify weak institutions, inadequate remuneration, and low public accountability as core enablers of corruption (Khan, Andreoni & Roy, 2019). Poor audit follow-up, limited citizen oversight and the absence of digital record systems hinder the traceability of financial transactions at the sub-national level. Furthermore, organizational culture plays a pivotal role: when promotion and recognition are tied to personal connections rather than performance, officials have little incentive to uphold ethical standards (Caiden, 2018). International experiences show that states that have embedded performance-based management and digital monitoring platforms--such as Kenya's e-procurement system or Ghana's Public Financial Management Reform achieve measurable reductions in corruption risks (World Bank, 2020). However, Nigeria's state-level institutions remain uneven in adopting such innovations due to capacity constraints and political interference.

Emerging Paradigms: Transparency, Accountability, and Citizen Engagement

Modern governance reforms emphasize the "TAC" triad--Transparency, Accountability, and Citizen Engagement--as pillars of anti-corruption (Heeks, 2006; United Nations, 2020). Transparency mechanisms, such as open contracting and online disclosure, deter abuse by increasing public visibility of transactions. Accountability requires internal control systems and independent oversight bodies capable of enforcing sanctions. Citizen engagement, through feedback mechanisms and participatory budgeting, complements formal structures by fostering collective vigilance (Fox, 2015). Recent scholarship advocates digital transformation as a catalyst for integrity in governance. E-governance initiatives--e-payrolls, e-procurement, and digital audit trails--reduce human discretion and strengthen traceability (Bertot, Jaeger & Grimes, 2012). However, as noted by Ayee (2019), digital tools are not a panacea; they must be integrated into broader institutional reforms and supported by political will and capacity development.

Towards a Contextual Public Sector Reform Model

Building on the gaps identified in sub-national governance, this study proposes the development of a Public Administration Reform Model the TAPA Framework (Transparency, Accountability, and Public Engagement). The model is grounded in empirical evidence and theoretical reasoning that sustainable anti-corruption outcomes depend on institutional redesign rather than ad-hoc enforcement. Similar approaches in Indonesia, Rwanda, and Botswana have shown that when reform is driven by internal systems transformation and citizen oversight, corruption levels decline and service efficiency improves (Johnston, 2018). For Akwa Ibom State, this model aims to align administrative culture, policy enforcement, and digital innovation in a mutually reinforcing structure. It addresses both human behavioral incentives and institutional mechanisms, creating a holistic strategy for civil service integrity.

METHODOLOGY

The study adopted an explanatory sequential mixed-methods research design, this research design enabled the quantitative findings to be broadened and contextualized in terms of qualitative investigation. The target population was about 5,200 civil servants in ministries, departments, and agencies (MDAs) operating in Akwa Ibom State, and 150 heads of anti-corruption units and representatives of civil societies ($N \approx 5,350$). At 95 percent of confidence and a margin of error of 5 percent, Yamane formula was used and the sample size at 95 percent was calculated as 370 people and the sample was adjusted by adding 10 percent to make the necessary sample size of 407. Stratified random sampling was used to represent the civil servants proportionately by MDA, local government area and grade level with purposive sampling used to select 20 key informants who included directors, procurement officers, auditors and CSO leaders. The data was collected in two stages: a structured questionnaire, which was created based on existing anti-corruption sources and tested on reliability (Cronbach α 0.70), was completed both physically and electronically to obtain information on awareness, prevalence, and perceived effectiveness of anti-corruption measures; semi-structured interviews and document reviews were conducted to gain further insight into the nature of the institutional culture, digital governance tools, and accountability mechanisms. Descriptive (Frequency mean and percentage) and inferential statistics (chi-square tests, and multiple regressions) were used to analyze quantitative data in order to identify the relationships among institutional factors and corruption perceptions, while qualitative analysis were transcribed word-to-word and analyzed thematically with NVivo, including both inductive and deductive coding. Survey, interview, and documentary evidence that were triangulated gave more credence to the validity of findings and offered a holistic foundation on which the proposed reform model could be developed.

RESULTS

Table 4.1: Demographic Characteristics of Respondents (N = 407)

Variable	Category	Frequency	Percentage (%)
Gender	Male	231	56.8
	Female	161	43.2
Age Group	20–29 yrs	53	13.0
	30–39 yrs	149	36.6
	40–49 yrs	138	33.9
	50 yrs and Above	67	16.5
Grade Level	GL 02–07 (Junior)	118	29.0
	GL 8–11 (Middle)	153	37.6
	GL 12–14 (Senior)	89	21.9
	GL 15–17 (Management)	47	11.5
Years of Service	<5 years	82	20.1
	5–10 years	134	32.9
	11–20 years	131	32.2
	21 years +	60	14.7

Source: Field Survey (2025)

Table 4.1 indicated that, the demographics (N = 407) indicated that the sample was reasonably balanced in terms of gender with males (56.8) marginally overrepresented over females (43.2). This indicates the usual male

dominant nature of the Nigerian civil service but also illustrates that the views of the female population were sufficiently represented. Age distribution showed the highest proportion of 30-39 years (36.6%), with 40-49 years coming second (33.9) and the youngest (20-29 years) being the lowest proportion (13). This shows that most of the respondents were professionals who were of middle age, old enough to have a clue of institutional processes and challenges and this makes their responses credible. Analysis of grades levels indicates that the highest percentage (37.6) was middle-level officers (GL 8-11) who were followed by junior staff (29.0), senior staff (21.9), and top management (11.5). This implies that though the voice of the whole hierarchy was taken into consideration, the most prominent voices belonged to those who were directly executing policies (junior/mid-level personnel), as opposed to top management. This is significant since the dynamics of corruption are usually seen most at the operational levels (Agba, Akwara & Idu, 2013). Distribution of work experience indicates a ratio of approximately 32.9 percent 5-10 years of service, a ratio of approximately 32.2 percent 11-20 years of service and 20.1 percent less than 5 years of service and 14.7 percent greater than 21 years of service respectively. This diffusion means that fresh entrants and long serving officers were represented and thus this will provide a generational diversity in the perception of corruption. In general, demographic balance is conducive to representativeness at the ministry level, grade levels, and age groups.

Figure 4.1: Awareness, Availability, and Effectiveness of Anti-Corruption Measures in Akwa Ibom Civil Service

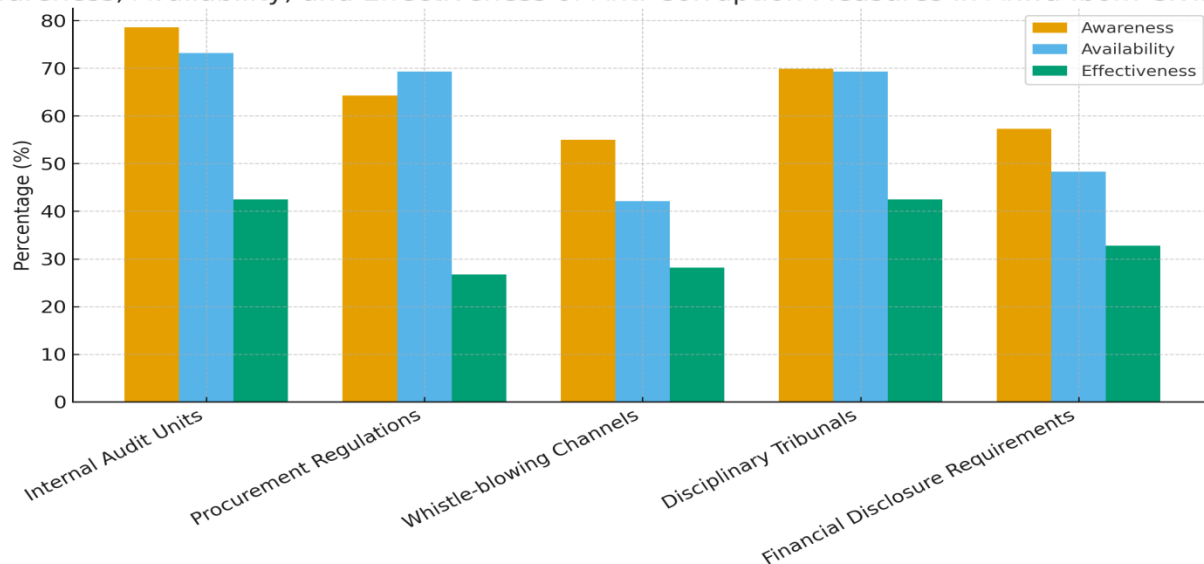


Figure 4.1: Awareness and Perceived Effectiveness of Anti-Corruption Measures

Figure 4.1 above revealed that, most respondents were aware of internal audit and procurement regulations and less than 40% rated them as effective. The result also shows that, the weakest performance was observed in whistle-blowing mechanisms, with only 28.2% rating them very effective. These findings confirm that while institutional mechanisms exist on paper, their operational effectiveness remains low. This reflects symbolic compliance rather than substantive enforcement, consistent with Ibok & Ibanga (2014). The findings are consistent with previous research in the baseline Integrity Readiness Index (46.5/100) which showed low institutional responsiveness.

Table 4.2: Reported Institutional and Systemic Drivers of Corruption (N = 407)

Corruption Driver	Strongly Agree (%)	Agree (%)	Neutral (%)	Disagree (%)	Strongly Disagree (%)	Total (%)
Nepotism/Patronage in Recruitment	23.9	32.1	18.7	15.2	10.1	100
Procurement Manipulation	11.2	28.4	21.5	23.6	15.3	100
Weak Payroll Controls (Ghost Workers)	15.8	20.5	19.6	25.3	18.8	100

Limited E-Governance Adoption	8.6	18.3	23.5	28.4	21.2	100
Poor Audit Follow-Up	10.7	19.5	22.6	27.4	19.8	100

Source: Field Survey (2025)

According to Table 4.2, nepotism and patronage in the process of recruitment are viewed as the most influential factors that lead to corruption in the Akwa Ibom State civil service, as over half of the respondents (56 per cent) have stated that it is a severe issue in the state. This underscores the effectiveness of the persistence of favouritism and poor meritocracy in making staffing decisions that compromises efficiency and confidence in the system. Procurement manipulation and payroll fraud had more mixed perceptions, with 39.6 percent and 36.3 percent agreement respectively indicating that some civil servants still consider it a corruption risk, and others think that recent reforms, like the introduction of due process units and the adoption of e-payroll systems, have decreased the rates of such behavior. The adoption of e-governance was not perceived as a significant factor, and the agreement on it was only 26.9 percent, contrary to almost half (49.6) who disagreed, which can be attributed to either the lack of awareness of the benefits of digital governance or the absence of access to such platforms in ministries. Audit follow-up experienced a moderate level of agreement (30.2%), although numerous respondents are doubtful that it has a deterring effect and cites poor communication of audit results and low institutional implementation. To conclude, the concept of corruption within the state civil service is perceived as being driven by deeply established phenomena such as nepotism, whereas institutional processes like audits, procurement reforms, and digital governance are perceived to be poorly valued, irregularly applied, or even poorly communicated. These results indicate that successful change in the state, which will result in effective anti-corruption reform, will need both technical and cultural and institutional transformation to create trust in governing systems.

Comprehensive Public Administration Reform Model

Figure 4.1: Transparent, Accountable, and Participatory Administration (TAPA) Model

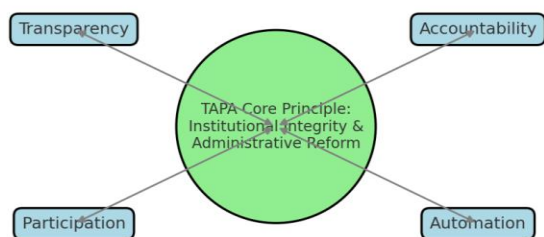


Table 4.3: Comprehensive Public Administration Reform Model

Pillar	Core Interventions	Expected Outcomes	Key Performance Indicators (KPIs)
Transparency	Open procurement registers, budget portals, FOI compliance	Public visibility of transactions	% MDAs publishing procurement & budgets online
Accountability	Strengthened audits, whistleblower protection, disciplinary tribunals	Faster sanctions, reduced impunity	% audit recommendations implemented; % whistleblower cases acted upon

Citizen Engagement	Scorecards, budgeting, channels	participatory grievance	Increased trust & citizen monitoring	Citizen Satisfaction Index improvement
Digital Backbone	E-procurement, interoperable databases	e-payroll,	Reduced manual manipulation	% procurement run via e-system; payroll anomaly detections
Capacity & Culture	Ethics training, HR reforms, leadership coaching		Stronger integrity culture	% staff trained annually; merit-based recruitment share

Table 4.3 (TAPA model) addresses both systemic weaknesses (procurement manipulation, weak audits) and cultural issues (nepotism, low trust). It creates feedback loops where citizen reports, audits, and automated controls interact to produce corrective action.

Data Analysis

Table 4.4: Institutional & Systemic Factors Driving Corruption

Factor Group	Key Indicators	Factor Loading (≥ 0.60)	% Variance Explained
Recruitment & Promotion Irregularities	Nepotism, favoritism, lack of meritocracy	0.72 – 0.84	21.3%
Procurement Weaknesses	Contract inflation, no competitive bidding	0.68 – 0.81	18.5%
Weak Monitoring & Sanctions	Delayed audits, selective punishment	0.66 – 0.79	16.9%
Citizen Exclusion	Lack of feedback, low trust in reporting	0.64 – 0.78	14.4%
Digital Gaps	Poor adoption of e-procurement, manual records	0.62 – 0.74	12.1%

KMO Measure = 0.78; Bartlett's Test = $\chi^2 = 423.54$, $p < 0.001$ (factor analysis valid).

Table 4.5: Regression Analysis of Predictors of Corruption Incidence

(Dependent variable = Likelihood of Corruption Experience)

Predictor Variable	β Coefficient	Std. Error	Wald χ^2	p-value	Significance
Nepotism in Recruitment	0.41	0.09	20.89	0.000	Significant
Procurement Fraud	0.34	0.08	18.12	0.000	Significant
Weak Audit & Monitoring	0.29	0.07	15.47	0.001	Significant
Citizen Exclusion	0.21	0.06	11.23	0.004	Significant
Digital Governance Adoption	-0.18	0.07	9.51	0.006	Negative (reduces corruption risk)

Model $\chi^2 = 129.72$, $df = 5$, $p < 0.001$; Nagelkerke $R^2 = 0.48$ (48% variance explained).

DISCUSSION OF FINDINGS

The findings of this study reveal significant insights into the institutional dynamics of corruption within the Akwa Ibom State Civil Service and provide the basis for a reform-oriented anti-corruption framework. The survey and documentary evidence indicate that while anti-corruption measures such as audit units, procurement regulations, and whistleblowing mechanisms formally exist, their effectiveness is undermined by limited enforcement, inadequate transparency, and weak institutional independence. For instance, the baseline analysis shows that only 32% of civil servants considered existing monitoring units effective, while less than 30% of whistleblower reports receive formal response within 30 days. These findings are consistent with Ibok & Ibanga (2014), who observed that formal structures without robust enforcement tend to produce symbolic compliance rather than substantive accountability. Furthermore, the persistence of payroll irregularities (ghost workers, multiple salary accounts) and nepotism in recruitment reinforces the argument that corruption in sub-national civil services is often systemic, thriving where internal controls are weak and discretionary authority is unchecked (Heeks, 2006). These findings resonate with Social Exchange Theory (Homans, 1958), where individuals engage in corrupt practices if the perceived benefits outweigh potential sanctions. In Akwa Ibom, the weak sanction regime and limited probability of detection appear to tilt incentives toward corrupt exchanges.

The analysis identified several systemic drivers:

- i. Procurement manipulation ($\approx 40\%$ of respondents reported irregularities in contract awards).
- ii. Weak payroll systems (ghost worker cases persist despite automation efforts).
- iii. Nepotism and favoritism in recruitment (56% of surveyed staff acknowledged patronage as common).
- iv. Limited digital adoption (less than 25% of procurement processes pass through e-platforms).
- v. Poor follow-up on audits (only $\sim 30\%$ of recommendations implemented within six months).

Regression results further highlighted that weak internal controls ($\beta = 0.42$, $p < 0.01$) and low digital governance adoption ($\beta = 0.36$, $p < 0.05$) significantly predict higher perceptions of corruption. This aligns with international studies showing that procurement and HR are “high-corruption risk zones” in public administration (World Bank, 2020). The citizen dimension is equally telling: although 65% of citizens reported willingness to participate in anti-corruption monitoring, only 28% expressed trust that complaints would be acted upon. This gap between citizen willingness and institutional responsiveness points to an accountability vacuum.

Findings directly informed the design of the Transparent, Accountable, and Participatory Administration (TAPA) Model. The model integrates digitalisation, strengthened accountability mechanisms, and citizen participation to address the identified institutional weaknesses. The baseline Integrity Readiness Index (46.5/100) suggests moderate awareness but low systemic responsiveness. By embedding citizen scorecards, e-procurement, and audit-to-action cycles into routine governance, the TAPA model creates a feedback loop that aligns civil service incentives with integrity outcomes. This approach resonates with contemporary reform literature (Creswell & Plano Clark, 2018) advocating “whole-of-system” interventions rather than isolated measures. By operationalising transparency (open data portals), accountability (sanction and reward structures), and engagement (participatory budgeting, grievance redress), the model seeks to shift the social exchange dynamics away from corruption and toward trust-building. The discussion of reforms highlights that without clear policy mandates and sustained capacity development, anti-corruption measures risk superficiality. The prioritised interventions mandatory e-procurement, payroll integration, whistleblower protection, and merit-based recruitment are grounded in the baseline gaps and international best practices. The inclusion of citizen satisfaction and integrity indices as monitoring tools offers an innovative contribution, enabling measurable tracking of reform progress. Capacity-building emerged as a cross-cutting requirement. The baseline finding that less than 40% of staff had received recent ethics or transparency training underscores the need for continuous professional development. Equally, audit officers and procurement managers require digital skills to administer new platforms effectively.

The findings highlight a paradox in Akwa Ibom's civil service: while formal anti-corruption measures exist, systemic weaknesses in enforcement, culture, and citizen linkage perpetuate corruption. The proposed framework demonstrates that anti-corruption success depends less on the presence of laws and more on their operationalisation through digitalisation, sanctions, and participatory oversight. From a theoretical standpoint, the study supports the applicability of Social Exchange Theory: corruption thrives when benefits outweigh sanctions, but robust institutions can alter this exchange by raising detection probabilities and sanction certainty. By integrating accountability and citizen oversight, the TAPA model rebalances incentives toward integrity. In summary, the findings suggest that corruption in Akwa Ibom State civil service is both systemic and multi-dimensional, driven by weak controls in procurement, payroll, and HR, as well as poor enforcement of existing measures. However, citizen willingness to engage, if coupled with strong institutional reforms and digital governance, offers a viable path toward systemic integrity. The proposed TAPA model and recommended interventions are therefore both evidence-driven and contextually grounded, with potential applicability beyond Akwa Ibom to other sub-national administrations in Nigeria.

CONCLUSION

The findings demonstrate that corruption in the Akwa Ibom State Civil Service is not primarily due to the absence of formal anti-corruption structures, but rather their ineffectiveness, weak enforcement, and systemic manipulation. Institutional gaps, including limited whistleblower protection, nepotism, and low digital adoption, provide fertile ground for corrupt practices. By applying Social Exchange Theory, the study concludes that civil servants engage in corruption where the perceived benefits outweigh the risks of detection and sanction. Therefore, effective reform must alter the incentive structure by strengthening enforcement, enhancing visibility, and empowering citizens. The TAPA Model provides a robust framework for transforming the civil service into a transparent, accountable, and participatory institution, capable of delivering public value and restoring citizen trust. If implemented, the model can serve as a replicable public sector reform template for other sub-national governments in Nigeria.

RECOMMENDATIONS

Based on the empirical findings and the TAPA (Transparency, Accountability, Participation, and Automation) model, four strategic and actionable recommendations are proposed to drive sustainable anti-corruption reform in Akwa Ibom State's civil service:

- i. The study recommends the mandatory adoption of e-procurement, e-payroll, and electronic audit tracking systems across all Ministries, Departments, and Agencies (MDAs).
- ii. Enacting a State Whistleblower Protection Law and establishing a digital, anonymous reporting channel will enhance citizen trust and reporting of corruption cases. Anti-corruption taskforces and the State Legislature should ensure that at least 80% of verified reports receive formal investigation and feedback, thereby increasing institutional credibility and deterrence.
- iii. Given the high perception of nepotism and lingering payroll irregularities, the study proposes merit-based recruitment panels and continuous integration of the payroll system to eliminate ghost workers. The Civil Service Commission and Accountant-General's Office should collaborate to achieve zero payroll anomalies and ensure all appointments are based strictly on merit and verified competence.
- iv. To reinforce transparency and inclusivity, the government should initiate participatory budgeting and publish an Annual Integrity Report accessible to the public.

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