Values-Based Leadership and Fight against Corruption in Nigeria between 2015 and 2019: Public Policy Implications to Good Governance

Augustine Nduka Eneanya¹, Ph.D.

Abstract

It is globally acknowledged that the commitment of any government in fighting corruption is largely contingent on the values of leadership. Values-based leadership plays an important role in ensuring that relevant stakeholders and public institutions work together within the ethical confines of transparency, accountability and integrity in fighting corruption. The purpose of this paper, therefore, is to critically interrogate value-based leadership as a concept of governance and the fight against corruption in Nigeria between 2015 and 2019. The study adopted qualitative research technique. Data were collected from primary (in-depth interview of 10 government officials/anti-corruption agencies) and secondary sources such as: extant literature, textbooks, journal articles, internet and newspapers. Content-analysis technique was adopted to elicit concepts. Elicited concepts were edited, pattern-matched, coded or categorized into key themes, namely: values, leadership, corruption, transparency, integrity and governance. Thematic data analysis method was adopted to analyze, interpret and answer research questions. Results showed that despite the intervention of anti-corruption Agencies, such as: Economic and Financial Crimes Commission (EFCC), Independent and Corruption and other Practices Commission (ICPC) and Code of Conduct Bureau (CCB), corruption remains endemic as well as extremely prevalent in the public service. Transparency International's Corruption Perception Index (CPI) survey reports between 2016 and 2018, showed that corruption in Nigeria reduced by 1 per cent (28 per cent to 27 per cent). This is still high when compared to Obasanjo's regime (1999-2011) scorecard of 16 per cent; and Yar'Adua and Jonathan's regimes' (2011-2015) scorecard of 25 per cent.. The paper concludes by suggesting that the missing link in the fight against corruption in Nigeria is that the citizens' participations have not been included in public policy and governance process.

Keywords: Values-based Leadership, Corruption, Transparency, Accountability and Integrity governance.

Introduction

In recent times, there has been renewed global interest in how to promote integrity and prevent all forms of unethical practices including corruption and fraud in governance. In Nigeria, the image of leaders in governance and public service is one mired in the deep waters of corruption. The society believes rightly or wrongly that government business cannot be conducted without bribery. The Transparency International recently observed that Nigeria was the most corrupt country in the world, 144th among 180 corrupt countries (TI, 2018). Such negative image has continued to hunt Nigeria. Since corruption is traceable to public service, it has become necessary for Nigerians to look for leaders with integrity as their core values in order to eradicate corruption. Values-based leadership in this context can be defined as leadership by example in the way it conducts government business. In governance, two set of values guide leadership actions. The first values are those spoken by government leaders. They are declared values. The other set of values are those that people actually see in action – demonstrated values. Public managers who have strong character are always try to make sure that their declared values, such as fight against corruption match their demonstrated values.

¹Department of Political Science, Faculty of Social Sciences, University of Lagos, Akoka, Yaba, Lagos, Nigeria. Mobile: +2348033905721 E-Mail: austineneanya_2010@yahoo.com

When the two sets of values match as authentic value-driven character of public managers, then they are deemed to be in position to make decisions based on these values, build teams that share these values which benefit the team, the country and citizens, and the goals of fighting corruption by government leaders would generate trust by citizens.

This was the reason for the euphoria that followed the emergence of President Muhammadu Buhari, as President in 2015 because he enjoys a reputation for integrity and regarded as an anti-corruption champion. One of the core values of President Buhari's regime is fight against corruption, which aligns with societal values. This high expectation has diminished with years rolling over and corruption remains endemic and extremely prevalent in public service.

Purpose of the Paper

Based on President Buhari's personal values of integrity and transparency, this paper attempts to interrogate the regimes' core values of fighting corruption, using anti-corruption agencies and critical assessment of the outcomes between 2015 and 2019.

Research Questions

In the light of this, the paper is guided by two major research questions:

- (i) To what extent has President Buhari's regime zero-tolerance for corruption been demonstrated by administrative activities?
- (ii) To what extent has President Buhari's regime anti-corruption agencies battled corruption in the society between 2015 and 2019?

Against this background, the paper is structured into three parts. Part one describes the introduction, purpose, conceptual clarification and framework and research methodology. Part two analyzes the data, interprets the findings and answers the research questions. Part three, concludes the paper and suggests the way forward.

Conceptual Clarification

Concept of Values

The term "values" appear to be playing important part in sound decision – making for individuals, organizations, private and public. However, some people use the term "values" and define it differently. Because values serve to define desired lifestyle and direction of a leader's actions, it defines a leader's short-term and long-term goals. Values also determine the methods a leader chooses to achieve desired goals. Therefore, unless the leader has insight into the values that influence his/her decisions, he/she will lack direction and would not be able to achieve his/her goals for governance. Murray (1997, p. 44) defines values as a "sustained and deeply held preference for a mode of acting, being or achieving, such as: zero-tolerance of corruption, trustworthiness, integrity, accountability, transparency, trust, honesty, excellence, responsiveness and responsibility" These values shape the activity of leaders.

According to Transparency International, TI (2000), clarifying values is important because it helps to resolve tensions between different values in governance. Similarly, in organizations, values are important to what they do. For an example, an organization which genuinely values integrity and excellent service to community will work hard to be sure that the community benefits from what the organization does. Values help leaders to make decisions and such decisions often align with future expectations of the leader.

However, some people confuse values with attitudes. Values are not attitudes. Attitudes are "basically personal commitments to what we specifically like and dislike. They show whether we approve or disapprove, support or oppose other people, groups, customs, ideas, beliefs, and things. Attitudes are based on values" (Ikotun, 2004, p. 25). Our values influence "every decision and move we make, even to the point of how we choose to make our decisions" (Rue, 2001, p. 12). The concept of values in this paper means regime's zero-tolerance to corruption in governance in Nigeria.

Concept of values-based leadership

The term Values-based leadership, therefore, connotes plethora of different meanings. However, based upon the experience in corporate world, the concept is primarily defined as a way of making authentic decisions that build the trust and commitment of team members and citizens (Dean, 2017).

3

In other words, values-based leadership means exemplary leadership. That is, doing the right thing and not compromising core values. A leader whose values align with that of his teams, would build their trust and partnership which would build commitment to strategic visions and goals. In this paper, values-based leadership connotes exemplary leadership.

Concept of governance and good governance

Governance is defined in terms of "its effect on national economic performance, equity and social justice objectives of national and sub-national governments" (Ahmad, 2009, p.312). Good governance, therefore, is commonly described in terms of its attributes rather than its consequences for broad development goals. Across the globe, there has been growing interest of advancing good governance and ethical standards in the conduct of public institutions. This is reflected in the establishment of codes of conduct, statements of values, and processes for addressing unethical behavior (Fording, Miller, & Patton, 2003; West & Davis, 2011). In most countries, this is done as a result of combating corruption and dishonesty. However, this often goes much wider, as governments seek to promote ethical behavior in the public sector and improve public trust.

Trust has continued to be an important topic in the public sector (Eneanya, 2019; Covey,2009), and literature. Extensive research has been done about trust in government, such as: study on building trust through value-based leadership, self-awareness, coaching, using teams effectively, providing high performance (good value), collaborating, and using good networking skills(Newell, Reeher & Ronayne, 2008),. Empirical research has shown that although citizen participation and involvement can positively affect trust, agency or government performance is the stronger factor, ultimately (Vigoda-Gadot & Mizrahi, 2008; Wang & Van Wart, 2007).

Concept of integrity

Integrity in governance connotes fostering ethical behavior throughout the organization through leading by example and ability to instill accountability into operations that guide citizens. The "sharing of ethical values through which individuals are meant to be self-regulating –governed by the self-steering forces of honor and shame, of propriety, obligation, trust, fidelity and commitment to others" (Rose, 2000, P. 324). In this context, "personal integrity of the leader also involves establishing anti-corruption institutions and procedures to achieve goals" (Dobel, 1999, 21-22). Taken together, values-based leadership and integrity in governance mean exemplary leadership and sharing the same values with team members and society to achieve the goals of the government.

Concept of Corruption

Corruption in its many facets has been viewed in several ways. According to Eneanya, (2015), corruption is a global phenomenon widely recognized as the abuse of public office for private gain. It embraces a broad spectrum of activities ranging from fraud, embezzlement to bribery among others. In this paper, corruption is defined as the misapplication of public funds for person gains.

Theoretical Insights

A theory is the systematic grouping of interdependent concepts and principles that give a framework to or tie together a significant area of knowledge (Lamidi, 2015). The social contract theory is one of such theories that comes to mind. It was propounded by political philosophers: Thomas Hobbes, John Locke and J. Rousseau. The ultimate goal of social contract theory is to show that social, moral, political and legal rules can be rationally justified if a regime carries its obligations legitimately and worthy of loyalty. In other words, the surrender of personal liberty and taxes to the state arose from expectation of protection and satisfaction of peoples' social needs.

Theory of Principal-Agent theory

Another theory, the Principal-Agent theory adopted from Batley (2004) examines organizational relationships as a tension between the "principal" who demands a service and the "Agent" who provides it. The model assumes that actors are motivated by rational self-interest. In this paper, the principals are the citizens and the Agents are the elected Government leaders and Bureaucrats. The Agents are employed to deliver public services to the citizens. Since they possess the power of coercion and distribution of resources, they are susceptible to corruption.

Rational Choice theory

This theory grew into political Science from Economics in the 1970s. Rational-choice theory argues that "one can generally predict political behavior by knowing the interests of the actors involved because they rationally choose to maximize their interests" (Roskin et al. 2008:33). This theory has not established dominant paradigm as a theory of politicians maximizing opportunities in governance because such rational choices are made within one or another institutional context (Roskin et al, 2008). Hence, the discovery of institutionalism as a new paradigm in the 1980s.

New Institutionalism paradigm

This was discovered in the 1980s by the search for a new model by Political Scientists. Its major argument is that government structures-legislatures, parties, bureaucracies and so on –take on lives of their own and shape the behavior and attitudes of the people who live within and benefit from them. Hence, anti-corruption agencies established to intervene in the fight against corruption are part of the government structures attempt to shape the behavior and attitudes of the citizens through the enforcement of rules laid down by the legislators.

Theoretical Framework

This paper, therefore, adopts eclectically the social contract theory, principal-agent theory, rational choice theory and new institutionalism paradigm. While the new institutionalism is the major focus and their theories complement it as framework of analysis. The significance of this bothers in the fact that all the theories reviewed underpin the issue of values that leaders should embrace in governance in the fight against corruption. Hence, their adoption as framework of analysis.

Empirical Review of Previous Studies

There are diverse studies on corruption in public administration literature. Corruption is a global phenomenon and not peculiar to Nigeria. Global bodies have viewed corruption as abuse of power for selfish gains (UN 2012. Farida, 2010, Transparency International, 2010). Corruption in Nigeria has been traced to have started rearing its ugly head from British colonial rule and nurtured in indigenous Nigeria context. The implication is that Administrative and political corruption have become the bane of efficient public service delivery to citizens (Folarin, 2014, TI, 2018), It has now become a menace in both private and public sector, prompting government leaders to establish anti-corruption agencies to help in fighting corruption. Such anti-corruption agencies include: Economic and Financial Crime Commission (EFCC), Independent Corrupt and other Practices Commission (ICPC) and Code of Conduct Bureau (CCB). Despite successes attained by these institutions, corruption remains a challenge to good governance in Nigeria (TI, 2018). Based on the review of previous studies, it has been observed that citizens have not been fully engaged by government in the fight against corruption in Nigeria. To fully eliminate corruption in Nigeria, therefore, requires the participation of civil society. Hence, the justification for this study.

Materials and Methods

The study adopts qualitative research. Data were collected from primary and secondary sources. Primary data collection was based on in-depth interview by using purposive sampling technique to collect data from 10 public officials from Federal government and Anti-corruption Agencies. Data from secondary sources were collected from extant literature, Journal articles, Government Reports, textbooks, internet, newspapers, magazines and archival materials. Content- analysis technique was adopted for collection and analysis of data. The focus is to elicit concepts from primary and secondary data collected. Data collected were transcribed, edited, coded and categorized into themes, namely: Corruption, accountability, transparency, integrity, and good governance as they relate to values-based leadership. Validity of these themes were validated by reviewing previous studies and going back to the respondents from the in-depth interview to confirm their interpretations of the characteristics of the themes Thematic analysis and secondary data analysis methods were adopted to analyze the data and interpret in order to answer research questions..

Findings

1. Buhari's Regime fight against corruption

(a) Fighting corruption was the core value, which governments shared with their team, the society, private sector and government mechanisms in daily activities, such as: Economic and Financial Crimes

Commission (EFCC), Independent Corruption Practices and Other Related Offences Commission (ICPC) and Code of Conduct Bureau (CCB) and Code of Conduct Tribunal (CCT);

- (b) Vice-President's office oversight role of Ministries Departments and Agencies (MDAs): This has resulted in the revelation that a total sum of ₩526 billion and US \$21 billion was underpaid to the federal Account between 2010 and 2015. Joint Matriculation Board's remittance of ₩51 million between 2010 and 2016 went up to ₩7.8 billion in 2017 (FGN Report, 2019. www: thelagostimes.com).
- (c) Expansion of Treasury Single Account (TSA) has resulted and brought the following benefits to government's anti-corruption drives: -Improves transportance and accountability in the management of all ECN respiret and blocked leakages

Improves transparency and accountability in the management of all FGN receipts and blocked leakages and abuses that characterized public financial management,

- (d) **Deployment of Bank Verification Number (BVN) system for payroll and pension audits**. This hasled to revelation of 54,000 fraudulent payroll entries.
- (e) Creation of Efficiency Unit (EU) to spearhead the efficient use of government resources and ensure reduction in Recurrent Expenditure.

The Federal Government has saved N34 billion on Travel & Transport for 2016, compared to 2015 figures, and a further N57 billion also on travel & Transport in 2017 compared to 2016; and

• On Office Stationeries & Computer Consumables, the government saved ₩24 billion in 2016 as against the previous year and a further ₩10 billion in 2017 compared to the 2016 Expenditure on the same line item.

(f) Establishment of Presidential Advisory Committee Against Corruption (PACAC)

- This is aimed to assist Judges in courts and prosecutors to operate effectivelyin the fight against corruption. This has resulted in the following outcome
- Training both Federal and States Prosecutors on proper drafting of charges.
- Helping anti-corruption agencies devise clearer strategies for obtaining forfeiture assets suspected to have been acquired fraudulently, mainly from state coffers before prosecuting suspected culprits.
- Drafting a Bill for the establishment of special crimes court.
- Initiating the Whistle Blowing policy of the Federal Government (FGN Report, 2018, in Channel Television Report June, 2018).
- (g) **Agreements and MOUs with various countries** to boost international cooperation for the investigation, tracking, freezing and return of stolen assets.

(h) Buhari's regime standardized corruption reporting system based on technology information system:

- Whistle blowing policy introduced by Federal Ministry of Finance has led to the recovery of №13,8 billion from tax evaders and №7.8 billion US \$378 million, £27,800 in recoveries from public officials.
- The use of Bank Verification System (BVN) to verify payroll entries and this hasso far led to the detection of 54,000 fraudulent payroll entries.
- Enlistment into open Government Partnership (OGP) to deepen and mainstream transparency mechanisms and citizens' engagement in the management of public resources across all sectors.
- Establishment of Access to Information through Freedom of Information Act. This allows Nigerian citizens have the right to make enquiries about their government and utilization of the country's resources.
 (i) Citizens' Engagement
- Development of anti-corruption values and postures in society, private sector and government apparatuses on daily activities through civic education and public enlightenment campaign through National Orientation Agency, media houses and Town Hall meetings.
- Government financial and budget information made accessible to all Nigerians and allow citizen participation on government spending monitoring to ensure implementation of Government projects. This was aimed at boosting citizens' trust, improve effectiveness of the tax system and restore citizens' confidence on the integrity of the regime.

(2) Anti-corruption Agencies fight against corruption and outcomes

• EFCC recorded 647 convictions and recovered ₩500 billion from Nov. 2015 till date (EFCC Report, 2019). Independent Corrupt Practices and Other Related Offences Commission (ICPC) report showed that 70 cases were filed, and (11) convictions secured out of 1,569 petitions in 2016 (Okakwu, 2017).

About 303 criminal – related cases are currently ongoing in courts and ₩264 million was recovered(FGN Report, 2019).

Scorecard on Code of Conduct Bureau and Code of Conduct Tribunal's performances showed that apart from the former Lagos State governor, Bola Tinubu, the Ex-Senate President, Bukola Saraki, former Niger-Delta Minister, Godsday Orubebe, and ex-Chief justice of the federation, Justice Walter Onnoghen, which are still ongoing, no high profile asset falsification case has been successfully, prosecuted by the Code of Conduct Bureau and Code of Conduct Tribunal;

Discussion of findings

These research findings give positive outcomes on government's fight against corruption, but a critical analysis of Buhari's regime shows the opposite. Answer to research question 1 show that among 180 corrupt countries of the world, Nigeria occupies 144th position according to Corruption Perception Index (CPI) scoring 27 per cent, same as 2017 rating of 27 per cent (Okafor, Sumaina & Orizu, 2019). Even, the 2017 Corruption Perception Index (CPI) of Transparency International – the world's most credible measure of Public Sector Corruption showed that there was a slight decrease in the country's score from 28 per cent in 2016 to 27 per cent in 2017. It is no consolation, therefore, that average CPI scores under Buhari's predecessors were lower: Obasanjo 16 per cent; Yar Adua, 25 per cent and Jonathan, 25 per cent (Adamolekun, 2019). This shows that corruption has continued to thrive under Buhari's regime. So the adoption of zero-tolerance to corruption is yet to reflect in governance contrary to his regimes's major values of zero-tolerance to corruption.

Answers to research question two show that, Buhari has been using the anti-corruption fight to witch-hunt the opposition. This allegation of bias seems credible because people accused for corruption belonging to his ruling party, All Peoples' Congress (APC) are not prosecuted. For example, Rotimi Amaechi, the Minister of Transport was indicted for corruption by Rivers State Judicial Commission of Inquiry and the white paper by the state government demanded his immediate prosecution, yet EFCC has not invited him for questioning. Kayode Fayemi the Minister of Solid Minerals was also indicted of corruption by Judicial Commission of Inquiry set up by the state government, and is yet to be prosecuted (www.icirnigeria.org).

Tukur Buratai Chief of Army Staff was linked to two luxury properties in Dubai. He later claimed that the property was bought by his family(www.icirnigeria.org). EFCC has not investigated this allegation. Babachir Lawal – Buhari's former appointee as Secretary to Government of the Federation, who was eventually sacked for an alleged embezzlement of the fund for the welfare of Internally Displaced Persons (IDPs) in the northeast part of the country has not been prosecuted by the EFCC. All these give credence that Buhari's fight against corruption targets opposition leaders only (www.icirnigeria.org). Besides, eight politicians with N232bn corruption cases were working for Buhari's re-election in 2019 general election campaign. Some of these eight politicians used to be members of the opposition party, People's Democratic Party (PDP), but defected to the ruling party, All Peoples Congress (APC) to stop the dangling axe of EFCC, ICPC and Code of Conduct Bureau (CCB) from falling on them. The charges against these eight politicians have been stepped down and they are working with his regime (Ojo, 2018; www.thepropertygazette). This allegation is also supported by Transparency International Survey Report that Buhari's anti-corruption fight has been plagued with allegations of shielding his close associates from prosecution, while aggressively targeting the opposition (TI, 2018).

Furthermore, the Treasury Single Account (TSA), Bank Verification Number (BVN) and weeding Nigeria's Civil service of "ghost" workers are not the initiatives of Buhari's government. They were the initiatives by ex-President Goodluck Jonathan, but sustained by President Buhari's regime (Ojo, 2018). Despite the enforcement of this anti-corruption machinery, misapplication and misappropriation of government funds through "ghost workers" are being experienced in public sector management in Nigeria.

Furthermore, there are about 3,800 ongoing corruption cases in various courts,(www.vanguardngr.com) and politically exposed person with corrupt cases are still active in politics and defected to the regime's ruling party. Unpunished corrupt politicians still abound and corruption is still entrenched in the polity. Leadership by example, which is the cornerstone of the regime has become a window-dressing against society's expectations.

Conclusion

Overall, Buhari's regime achieved modest results in the fight against corruption. However, selective fight of corruption targeting opposition is his greatest flaws. Corruption is a class war. It is a foundational societal values. Regime values are viewed as a more particular requirement and expression of societal values. They are formed by the political, economic, social and cultural institutions from which the regime arises and out of which it functions.

The core state institutions, such as: police, executive legislature, judiciary, Attorney-General's office, anticorruption agencies among others are weak. The political will to purge these institutions of corruption and prosecute all corrupt politicians irrespective of party afflictions is an indication of ineffectiveness of Buhari's regime in combating corruption in Nigeria. Leadership as agent of change begins by"focusing on one's individual values, skills, credibility and team behaviour. Values-based Leaders should keep in mind principles that create lasting networks to maximize the value of their teams and remain vigilant and aware of when their values are being compromised".(Springer, 2017, p. 11). By being dependable, trustworthy and committed to the values that are being pursued, it is only then that people will be willing to trust and follow the leader. Hence, citizens' engagement have not achieved the required impact as trust and legitimacy of government have been eroded.

Policy Implications and Way Forward

- 1. There is an urgent need, therefore to reform the anti-corruption agencies and other law enforcement institutions and empower them to prosecute offenders in a special corruption court without executive interference. A platform for sharing information among corruption Agencies, Law Enforcement Agencies and all stakeholders should be established to strengthen Nigeria's asset recovery legislation machinery. This collaborative effort in information sharing between all anti-corruption agencies would enhance the fight against corruption; promote integrity, transparency and accountability.
- 2. There is the need to develop anti-corruption culture in the society, which would guide citizens, private sector and government apparatus in daily activities. This will guide the measurement of its achievement. So, connecting societal values with government performance would lead to positive outcomes more in concert with societal ideals of citizens and facilitates or builds trust, promotes integrity and legitimacy of government actions.
- 3. Citizens should be given free and open access to all government information they need to participate in decisionmaking. A regime's value-making and transforming processes are legitimized when citizens and stakeholders participate in government policies, programs and project development, monitoring, implementation and evaluation process that prevent and eradicate corruption.
- 4. Nigeria should imbibe open Government partnership principles, be committed to them and demonstrate fiscal transparency in the area of budgeting, contracting, revenue collection and transparency in government spending.
- 5. There is need to rely not only on a leader's integrity, but strong institutions. Build strong institutions and make it difficult for it to be subverted or destroyed by corrupt leaders No matter the integrity of a leader, if the institutions are weak, they are susceptible to manipulations. So the anti-corruption agencies should be strong, empowered and independent of political leaders' interferences.
- 6. Corruption is a global problem that requires global solutions. Collaborating with WorldBank, international organizations, civil society and non-governmental organizations would help build capable, transparent and accountable institutions that would help design and implement anti-corruption programs.
- 7. Use of digital technology. Adopting e-government, whereby digital technology is used to access and deliver services directly to citizens can be an effective measure to decrease and reduce corruption. This also involves the use of cashless e-payment methods for public goods and services. This can reduce opportunities to exchange cash and reduce the chances of bribery during transactions.

References

- Adamokkun, L. (2019). Fighting Corruption: Buhari Administration Scorecard and way forward. Vanguard Newspaper, Thursday, 14, March, 2019. Retrieved from https://www.vanguardngr.com/2018/05/998184/on March 14, 2019.
- Ahmad, R. (2009). Governance, Social Accountability and Civil Society: Liberalism, Bypassing Politics?. In Governance and Poverty Reduction: Beyond the Cage of Best Practices, Singh, A, Kapoor, K. & Bhattacharyya, R. (Eds.)., P. 312. New Delhi: PHI Learning Private Limited.

- Batley, R. (2005). The Politics of service delivery reform. Institute of Social Science. United Kingdom: Blackwell Publishing
- Channels Televisions (June 1, 2018). Presidency Lists Buhari's Achievements after three year in office.
- Covey, S.M.R. (2009). Building Trust: How the best leaders do it. Leadership Excellence, 21` (1): 15
- Dean, K. W. (2017). Values-based leadership: How our personal values impact the work place. *The Journal of Values-based leadership*, vol. 1, (issue 1). Available at

http://www.valuebasedleadershipjournal.com/issues/vol.1.issue/dean.php./Accessed August 16, 2017.

- Dobel, J.P. (1999). Public Integrity. Baltimore, MD: Johns Hopkins University Press.
- Eisenhardt, K. M. & Graebner, M.E. (2007). Theory building from cases: opportunities and challenges. Academy of Management Journal 50 (1), 25-32.
- Eisenhardt, K. M. (1989). Building Theories from case studies research. *Academy of Management Review* 14 (4): 532-50. Federal Government of Nigeria (FGN) Report, 2019
- Folarin, S.F. (2014). Corruption Politics and Governance in Nigeria. Ogun state, Ota: Covernment University Press.
- Fording, R.C., Miller, P.M. & Parton, D.J. (2003). "Reform or Resistance? Local Government and Response to State-Moderated Ethics". Reform in Kentucky. *Publius: The Journal of Federalism* 33 (2): 1-15.
- Ikotun, A. (2004). Ethics in the Nigerian Public Service: An Analytical Perspectives. Lagos: NUGA LITHO Productions.
- Lamidi, KO. (2015). Theories of Public Administration: An anthology of essay. International Journal of Politics and Good Governance, Volume VI, No. 6.3 Quarter III.
- Morgan, D. F., Larsen, G. L., Bao, G., & Wang, X, (2014). A value-based global framework for New Public Governance. In New Public Governance. A Regime – Centred Perspective; Morgan, D. F. & Cook, B. J. (eds), pp. 40-53. New York: M.E. Sharpe, Inc.
- Murray, D. (1997). Ethics in organizations. London: Kogan page.
- Newell, T., Reeher, G. & Ronayne, P (Ed.)(2008). The trusted leader: Building the Relationships that make Government work. Washington, D.C.: CQ Press.
- Ojo, J. (2018). Anti-corruption: of scapegoats and sacred cows. *Punch Newspaper* September 19, 2018. Retrieved from https://punchng.com/anti-corruption-of-scapegoats-and-scared-cows/on March 14, 2019.
- Okafor, C., Sumaina, K, & Orizu, (2019). Transparency International TI (2019) Scores Buhari's anti-corruption war low. *Thisday newspaper*, January 30, 2019. Retrieved from
 - https://www.thisdaylive.com/index.php/2019/01/30/ti-scores-buhari-low March 22, 2019.
- Okakwu, E. (2017). ICPC filed 70 cases, secured 11 convictions from 1,569 petitions Abuja: *Premium Ti*mes. Accessible at https://www.premuimtiming.com/news/top-news/223425-ICPC –
- Rose, N. (2000). Government and Control. British Journal of Criminology, 40 (2): 321-39.
- Roskin, M., Cord, R.L., Medeiros, J.A., & Jones, W.S, (2008). Political Science: An Introduction. New Jersey: Pearson Education Inc.
- Rue, B. (2001). Values based leadership: Determining our personal values. *Program manager*, 30, (July August), 12-16).
- Springer, C.G. (2017). The Best to Lead. PATimes, Spring vol. 3 (2), p.11
- Transparency International (TI) (2000). National Integrity Systems. Berlin: Transparency International.
- Transparency International (TI). Nigeria has moved four places from 148th to 144th position in CPI. Available at https://www.pulse.ng/news/local/nigeria-moves-up-4-places-on tis-corruption perception-index.
- United Nations Report, 2012
- Vigoda-Gadot, E. & Mizrahis, S. (2008). Public Sector Management and the democratic ethos: A 5-year study of key relationships in Israel. *Journal of Public Administrative Research and Theory* 18 (1): pp 79-108.
- Wang, X. & Van Wart, M. (2007). When Public Participation in administration leads to trust: An Empirical Assessment of Manager's Perceptions. *Public Administration Review* 67 (2): 265-278.
- www.icirnigeria.org
- www.opengovpartnership.org, 2011
- www.unodc.org
- www.vanguardngr.com