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Appraising the effectiveness of Economic and Financial Crimes Commission (EFCC) in tackling public sector corruption in Nigeria

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ARTICLE INFO	ABSTRACT
	The purpose of this paper is to appraise the effectiveness of Nigerian's Economic and Financial Crimes Commission (EFCC) of their role in tackling public sector corruptions and to associate how institutional as well as organizational factors influence the effectiveness of the EFCC. Data were obtained using semi-structured interviews, documentary analysis and non-participatory observations. The result of the thematic analysis shows the ineffectiveness of EFCC in tackling public sector corruption, and hence the need for further improvisation of the organization. The ineffectiveness of the EFCC is associated with perceived lack of political commitment; inefficient judicial process; insufficient budgetary allocations; and insufficient professionally qualified personnel. This study thus recommends further improvements in the form of greater political will, improved legal process and elevated budgetary funds and recruitment of personnel to the EFCC in order for the organization to successfully execute its role and functions.

1. Introduction

Tackling corruptions in the public sector through formation of an independent agency has been well documented in the literature [1], [2]. These specialized institutions, known as Anti-Corruption Agencies (ACAs), are created to minimize the perceived level of public sector corruption in these countries. Despite the existing literature, very few contributions focus on the effectiveness of ACAs in developing countries of Africa and hence, scarce number of systematic studies appear to have been made. It has been reported that the performance of ACAs has received insufficient scrutiny and generally lacks rigor. Consequently, the performances of these ACAs, especially in developing countries, in tackling public sector corruption have remained a topic of discussion among stakeholders and the academic circles. The aims of this article are to appraise the effectiveness of

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the EFCC in tackling public sector corruption in Nigeria; to identify the influences of institutional and organizational factors on the effectiveness of the EFCC; and finally to suggest some policy recommendations in addressing the identified factors on the effectiveness of the EFCC.

The study is divided into five parts. The first part discusses the justification for the creation of ACAs across the globe; the Nigeria's EFCC is briefly discussed in the second part of the paper; the methodological approach adopted for data gathering and analysis is highlighted in the third part. The fourth part discusses the effectiveness of the EFCC. The fifth section identifies the factors and how they influence the effectiveness of the EFCC. Suggestions for policy recommendations and future studies are made in the concluding part of this study.

2. The Justification for the Creation of ACAS

The growing interest over public sector corruption has been related to the increased level of awareness and the detrimental consequences of public sector corruption on economic, political and social indicators. Several measures of curbing public sector corruption are now a top priority in policy formulation around the world [3]. The most prominent measure by most countries experiencing entrenched, institutionalized and systemic public sector corruption is the creation of ACAs to curb corrupt practices [1], [4]. ACAs are independent government institution whose objectives include the existence of a centralized anti-corruption activities [1]. In fact, they are perceived to be specialized government agencies created for the explicit purpose of curbing public sector corruption [4]. Although strengthening anti-corruption competences across multiple government institutions is also an alternative to anti-corruption fight, Studies have reported that responding to endemic public sector corruption involves the creation of ACAs as the best alternative to curb public sector corruption [1] [4].

Prior to the creation of ACA as the best alternative, government measures to anti-corruption were the traditional government institutions, especially the police, with one or multiple anti-corruption units or agencies [1]. However, this approach was found to be ineffective due to major scandals such as the ones found in Singapore [5] or Hong Kong [1] and have exposed the weakness of the multiple structures. Despite this, many countries still adopt this measure. These countries include the Britain, France, India, Mexico and the United States [1].

The major challenge of the multiple approach in curbing public sector corruption is a crisis of legitimacy among these agencies and consequently, posing as a threat to a successful anti-corruption policy, thereby affecting investors' confidence as well as political stability. In order to overcome this challenge, an agency which is not associated with corrupt societal elements, and having enough power to fight entrenched public sector corruption is created. The aim is to have a centralized anti-corruption information and intelligence gathering on public sector corruption and therefore, minimize the associated problem of coordination among multi-agency structures.

Along these lines, studies have argued that creating an independent institution is now one of the most suitable moves to the outbreak of public sector corruption and therefore, suggesting the movement from multi-agency structure to a single agency approach [3], [6], [7]. These functions of these single agency approach include the prevention, investigations, and prosecution of public sector corruption [1], [8]. Consequently, their core objectives are usually stated in terms of prevention, deterrence, and public campaigns. In addition, it is argued that a single agency approach creates a powerful centralized organization by pooling responsibilities and resources in one organization to fight public sector corruption. It is argued that creating a single ACA minimizes costs and enhances efficiency [4]. It also aids professionalism by concentrating expertise in a single agency; and prevents the duplication of powers and also functions. In fact, they are commonly

identified by the degree of their specialization, expertise, autonomy and swift action against public sector corruption. However, their effectiveness in curbing public sector corruption has remained elusive.

In benchmarking the effectiveness of ACAs, several measures of corruption have been used [9]. These include Political and Economic Risk Consultancy (PERC), Control of Corruption Indicators (CCI), Corruption Perception Index (CPI) [4], [10] and the ACAs productivity indicators [1]. Similarly, studies have adopted these approaches to assess the effectiveness of ACA in Botswana [11] and other countries [1]. Using the approach, the number of cases investigated, prosecuted for corruption and average conviction rate during the period are used to assess the effectiveness of ACAs [1], [10]. According to the previous studies, most of the ACAs studied were found to be less effective in curbing public sector corruption.

Previous studies have identified several fundamental factors in enhancing the effectiveness of anti-corruption strategies including ACAs. These are political will [12], political independence [13] and efficient legal systems [1], [14]. One of the most important factor is political will for ensuring the effectiveness of anti-corruption policy, including ACA [4]. Political will refers to "the commitment of political leaders to ensure existence of a comprehensive anti-corruption laws, ensuring the independent, sufficient of resources of ACA and the impartial enforcement of anti-corruption laws" [4], [15].

It claimed that the effectiveness of ACAs in tackling public sector corruption is contingent on the level of independence from political and undue influences on the investigation and prosecution of public sector corruption. Generally, the independence of these ACAs in most developing countries have been doubted [3], [14], [16] and consequently, affecting their effectiveness in tackling public sector corruption.

The effectiveness of these single ACAs is also contingent on the interactions with the legal process, prosecutors, and the law enforcement agencies. An essential factor in ensuring the prosecution of public sector corruption is an efficient legal process that is efficient and also free from corruption. In countries where corruption is extensive, the effectiveness of the judicial procedure is undermined by the activities of corrupted political elites [1]. This is worsened by the claims that the efficient judicial process is dependent on competent judges and adequate resourcing. Undermining the effectiveness of judicial system include the appointment and removal of key judges and the resources of the legal system thereby, incapacitating the legal process in fighting public sector corruption.

As a specialized government institution, a single approach, ACA's success or failure is also dependent on the availability of financial and human resources. The effectiveness of ACAs to tackle public sector corruption is principally contingent on the adequacy of financial as well as non-financial resources including the existence of well-trained personnel. The relevance of fraud investigation and prosecution skills are needed in curbing systemic public sector corruption [1], [17]. Ensuring the adequacy of resources and competency of personnel are, therefore, an essential ingredient in ensuring the effectiveness of ACAs.

2.1 The Nigerian Economics and Financial Crimes Commission

The Nigerian Economic and Financial Crimes Commission (EFCC) is an independent government institution created to curb economic and financial crimes in Nigeria. Like most ACAs in the world, the EFCC was established to fight entrenched economic and financial crimes, especially public sector corruption. The creation of the EFCC was a partial response to international pressure from the Financial Action Task Force (FATF) on Money Laundering [18]–[20]. The history of the EFCC is

situated in the Nigeria's categorization as a Non-Cooperative Country and Territory (NCCT) by the FATF in 2001 [20]. The creation of the EFCC was also in response to the perceived level of public sector corruption. It is connected to the country's score in Corruption Perception Index (CPI). Since its first edition in 1995, the CPI has consistently ranked Nigeria among the most corrupt countries in the world. Consequently, this has affected its potential and opportunities to relate to the international business community [19], [21]. Therefore, the combined influences of the perceived entrenched corruption, the classification of Nigeria as NCCT and the CPI ranking of Nigeria have influenced the creation of the EFCC in 2003. The Economic and Financial Crimes Control Act (2002) made provisions for the creation, functions and powers of the EFCC. The law known as the EFCC Act 2002 was amended in 2004 [22].

The functions of the EFCC as listed in the Establishment Act 2004 to include the investigation of all financial crimes (Section 6(b)); the coordination and enforcement of all economic and financial crimes laws in Nigeria (Section 6(c)); and the examination and investigation of all reported cases of economic and financial crimes. The EFCC also has the power to investigate any person or corporate body as to whether that person has committed an economic and financial crime under the law. This is contained in section 7 of the EFCC Act 2004.

The EFCC is structured like the Hong Kong's Independent Commission against Corruption (ICAC) which focuses on the operation, prosecution and public education with regards to public sector corruptions. Along this line, there exist directorates for Operation; Legal and Prosecution; and the Public Affairs. Two (2) other supporting directorates are the administrative directorate and the EFCC Academy [19]. The operation directorate is responsible for the examination and investigation of reported cases of corruption. It is the role of the legal and prosecution directorate to institute legal actions in courts for the prosecution of corruption offenses [20]. The EFCC interact with the public through the public affairs directorate by providing timely information on the activities of the EFCC and carrying out anti-corruption campaigns. The administrative directorate is concerned with human resource, finance, researching and planning. The operatives of the EFCC undergo anti-corruption training at the EFCC Academy which doubles as a training ground for other ACAs in Africa [18].

Cases of corruption are sent to the EFCC's head office in Abuja or to zonal offices spread across six (6) geopolitical regions of the country [20]. The operation directorate scrutinizes the petitions through preliminary investigation to ascertain the type, legal implications and the actions to be taken [18]. Petitions can fall within investigative petitions, rejected or transferred to other agencies including the Nigerian police force [20]. The power to prosecute corruption cases resides with the courts and judges [18]. Therefore, the functions of the EFCC begins with an investigation of petitions and end with the prosecution.

3. The Data Collection Process and Analysis

In this research, a qualitative case study approach [23], [24] is adopted in appraising the effectiveness of the EFCC in curbing public sector corruption in Nigeria. The aim is to appraise the effectiveness of the EFCC and to identify the influences of institutional and organizational factors on the effectiveness of the EFCC in achieving its objectives. This research process cannot be assumed but explained and interpreted by the organizational members within the context in which EFCC operates [25]. The choice of the EFCC as a context of this study is due to its function as the primary government institution directly involved in the fight against economic and financial crimes in Nigeria [22]. Furthermore, the media attention on the activities of the EFCC has demonstrated its prominence in the war against public sector corruption. In addition, the EFCC was chosen because it

has the power to enforce all economic and financial crimes laws in Nigeria including money laundering laws.

A case study method, using primarily semi-structured interviews, non-participatory observation and document analysis [26], was adopted and triangulated to promote understanding of how institutional and organizational factors influence on the effectiveness of the EFCC in curbing public sector corruption. The choice of qualitative case study approach was driven by the apparent flexibility of data collection and analysis and the ability to have a comprehensive and holistic view of the phenomenon [27]. Thus, appraising the effectiveness of the EFCC requires data collection from multiple sources for a thick and rich description of the EFCC's effectiveness.

The process of data collection stared with extensive literature review of the phenomenon. The aim was to gather enough background knowledge on the effectiveness of ACAs generally. In so doing, various approaches in appraising the effectiveness of ACA were identified and critically evaluated. The second phase of data collection involved face-to-face interviews. Under this data collection approach, a semi-structured interview was chosen to allow for the collection of rich information and at the same time to confine the data within the research objective [28]. Semi-structured interviews were found to be useful because it grants the freedom to synthesize relevant and important issues and patterns during the interview sessions. Research participants for the interview were purposively selected from three hierarchy of the EFCC. Top, middle and first line managers were purposively selected. Six top managers, four middle managers and two first line managers were individually interviewed in respective offices. This was done after securing the permission form the executive chairman of the EFCC. Each interviews session lasted for about one (1) to two (2) hours. The number of interviews conducted was guided by the availability and willingness of participants; information redundancy and time factor [29], [30]. Besides interviewing process as a means of data collection, non-participatory observations were made on key official events, such as interrogation and prosecution processes. In fact, walking within EFCC's environment has enabled the researcher to observe several important insinuations and shed lights from the insights gained. Patterns, categories, and issues observed were accounted and recorded in memos and later crossed-checked with data from interviews and documentary analysis. In addition, institutional documents were sought and used for this study. They include the EFCC annual report (2013) and the EFCC's approved budgets for 2010-2013. Other documents sought and used are the CPI and the World Bank control of corruption indicators. The data from these indices were also restricted to 2010-2013 for better comparison.

The data gathered from semi-structured interviews, non-participatory observations and documentary sources were analysed manually and aided by N-Vivo software. The study adopted a thematic analysis to qualitative interview data [31] [32]. The analysis involves both inductive and deductive approaches to data analysis. Firstly, pre-conceived themes and categories were identified through literature search [33]. Secondly, themes and categories were identified and noted during the interview sessions. Thirdly, the interview audios were transcribed and analysed manually to identify patterns and categories. This procedure was simplified using N-Vivo software. In addition, participants were coded for bracketing and identification purposes. The results of the analysis are discussed in the following headings and subheadings.

4. Appraising the Effectiveness of Praising the Effectiveness of the EFCC

In appraising the effectiveness of ACAs previous studies have referred to the objective of these specialized institutions [1]. In line with this view, ACAs are created with the objective to investigate, prosecute and educate the general public on consequences of public sector corruption [10].

Similarly, [1] observed that the expected outcome of an ACA is an overall improvement in the performance of anti-corruption functions. The effectiveness can therefore be appraised in terms of successful prosecutions, institutional reforms or anti-corruption campaign. On the other hand, [4], [10] assessed the effectiveness of ACAs CPI, PERC and the World Bank Control of Corruption governance indicators. The effectiveness of Botswana Directorate of Corruption and Economic Crime (DCEC) was appraised using operational activities of investigations, prosecutions and convictions [11].

In line with the argument posed by previous studies [1], this study appraised the effectiveness of the EFCC base on two indicators. These are productivity and efficiency indicators. The productivity is evaluated using the number of petitions received by the EFCC within scope of the study, public sector corruption cases investigated by the Commission and the number of successful convictions secured by the EFCC. The second indicator, namely, efficiency indicator is assessed through Transparency International's CPI which assesses perceived level of public sector corruption in surveyed countries and the World Bank Control of Corruption indicators [6], [34].

This scope of this study as earlier stated is restricted to 2010-2013. The reason for this restriction is due to unavailability of productivity data from the EFCC beyond the scope. Two (2) annual EFCC reports, covering the period of 2010 to 2013 were produced by the EFCC, sought and analysed for this study. They were the publicly available annual reports that contain the statistics of operational activities of the EFCC. In addition, the trend in CPI score and ranking of Nigeria was downloaded from the Transparency International's website. The same approach was used for the World Bank indicators. To ensure time bounded presentation, the CPI scores and rankings and the Control of Corruption indicators will only cover the period of 2010 to 2013.

The following Table 1 presents the productivity indicators of the EFCC. This shows operational activities of the EFCC to depict petitions, investigations, and convictions for the period of 2010 to 2013. A total of 25,552 cases of corruption were reported to the EFCC for period of 2010 to 2013.

Table 1
Operational Activities of EFCC 2010-2013

Year	Petitions received	Transferred	Rejected	Investigated	Conviction
2013	6,089	1,027	609	4,453	117
2012	4,914	707	245	3,962	87
2011	7,737	2,385	2,746	2,606	67
2010	6,782	2,477	1,767	2,538	68
Total	**25,522**	**6,596**	**5,367**	**13,553**	**339**

Further analysis of the documentary evidence reveals that of the 25,552 petitions received by the EFCC, 5,367 were rejected for lack of merit and other assessment yardsticks. The inter-agency collaborations between the EFCC and other agencies saw the transfer of 6,596 cases. Consequently, the EFCC could investigate 13,553 representing 53% of all the reported cases.

The analysis of Table 1 above shows that the year 2011 has the highest petitions received, followed by 2010, 2013 and 2012 respectively. The volume of petition received in 2011 may connected to general election that saw the change in government as well as the increased awareness of the activities of the EFCC. In terms of investigation, the results indicate a yearly progressive movement from 2010 to 2013. The conviction trend also depicts an upward movement from 2010 to 2013. In all, a total 339 convictions, representing 2.5% of the investigated cases, were secured for the period of the report [20]. In all, it shows a conviction rate of 1.3% for the period

understudy. The conviction rate for the period understudy shows insignificant efforts of the EFCC in tackling corruption in Nigeria.

Appraising the productivity indicators, the EFCC seem apparently effective in creating awareness and has led to the public to lodge corruption complaints to the agency. The persistent increase in the number of complaints seems to be associated with the proactive response of the EFCC to corruption cases. This can be appraised by looking at the trend in investigated cases. The trend shows a continuous growth in the number of investigated cases. Similarly, there is an appreciable increase in the number of convictions. The productivity shows an apparent effectiveness of the EFCC with insignificant indicator of conviction rate.

The commonly used measures of public sector corruption have been the Corruption Perception Index (CPI) produced annually by Transparency International and the World Bank control of corruption indicators. A country's score on CPI indicates the perceived level of public sector corruption on a scale of zero (0) signifying highly corrupt to ten (10) showing the least corrupt country. Similarly, the World Bank control of corruption index, collects the perception on the extent to which public power is used for privates at the detriment of the general good and private interests. The Nigerian score on CPI has been below the average of score of 5.0. Similarly, WCC is between 10.24 and 9.0 for the period understudy. Further analysis of the Nigeria score is depicted in the following Table 2.

Table 2
Nigerian CPI Score and World Bank Control of Corruption Indicators

Year	CPI score	WCC
2013	2.5	9.0
2012	2.7	10.9
2011	2.4	10.2
2010	2.4	15.2

Source: Transparency International (2010-2013), World Bank (2010-2013).

As can be seen in Table 2, the highest Nigerian score on the CPI is 2.7 in 2012. This depicts Nigeria as a highly corrupt country. Similarly, the CPI has ranked Nigeria 144th position out of 175 countries surveyed in 2013. The effectiveness seems the same for years 2010-2012. Therefore, the Nigerian image abroad has been dented by the perceived level of corruptions as reported by the Transparency International, signifying ineffectiveness of the EFCC and the Nigerian government to fight corruption. This is similar to the view of previous studies that the effectiveness of country's ACA can be appraised using the CPI.

Unfortunately, the productivity activities of the EFCC have not significantly improve the Nigeria's ranking in the CPI. In analogy, the EFCC is perceived as ineffective in curb public sector corruptions in Nigeria. Similar situation is presented from the WCC figures. The WCC even shows worst indicators. The highest score was 15.2 in 2010 and showing downward trend in the indicators. Although the CPI and WCC have gained popularity and used as a barometer to measure country's level of corruption, they have been criticized for not taking country-specific issues into account [19], [35]. Thus, the effectiveness of country's ACA is dependent on country's specific context. Considering productivity and the efficiency indices of the EFCC, there seemed to be apparent influences of institutional factors and organizational contingencies [18], [36].

4.1 The Influential Factors on the Effectiveness of the EFCC

The thematic approach to qualitative interview data analysis [28], [31] shows that the effectiveness of the EFCC were influenced by factors attributable to context specific and organizational factors. Adopting thematic analysis, two (2) themes and six (6) categories were identified from the data analysis. The themes were for institutional and organizational factors.

4.11 Institutional factors

Institutionally, the effectiveness of the EFCC was influenced by three major factors including political will, legal process and negative public perceptions. These three main factors pose as significant challenges in the achievement of the objective of the EFCC in curbing public sector corruption in Nigeria. Firstly, political will was seen as the commitment of political leaders in ensuring the independence of the EFCC from political and undue influences, providing adequate financial and human resources to the EFCC and guaranteeing the independence and tenure of the leadership of the EFCC [13].

Sufficient funding was perceived as an essential factor in ensuring the effectiveness of ACAs including the EFCC [9]. Documentary analysis and the interpretation of the participants' views have revealed that the effectiveness of the EFCC has been hindered by the apparent insufficiency of financial resources. The influence of the insufficiency of finance were understood to influence the sufficiency of personnel and logistics needed for an effective anti-corruption efforts of the EFCC. Accordingly, an extract from the transcripts depicts that:

…Everything we do here requires money. Investigating economic and financial crimes is not a cheap task. We have to hire the best staff, train them and provide logistics. So, everything is affected, from physical structure to staff welfare and logistics (Research Participant V)

The study also observed that the only source of finance to the EFCC has been the budgetary allocation from the Federal Government with donor supports and international organizations. Documentary evidence from the Nigerian Budget office shows an average budgetary allocation of $67 million [37]. This was considered insufficient to curb institutionalized and entrenched public sector corruption in a country with a population of over 180 million people.

In addition, the independence of the EFCC from external and undue influences has been undermined by Politically Exposed Persons (PEPs). This has challenged the effectiveness of the EFCC in minimizing the perceived level of public sector corruption in Nigeria. For example, cases of public sector corruptions have been little success mainly due to political and undue influences that characterised the EFCC's context. In describing this stand, as an example, the following statement from interviews conducted depicts the influence of these political leaders on the effectiveness of the EFCC in Nigeria.

…Naturally, the greatest challenge for me is from the so-called PEPs. You find that if you fight corruption, it fights back with armour that you cannot withstand. It is crazy; you can't even imagine how much they fight back. So, that is one major challenge (Research Participant X).

The above excerpt from the interview transcripts, shows the influences of contextual factors relating to the political will. A factor for an effective ACA is a stable leadership with guaranteed tenure of office [38]. It was observed that the leadership of the EFCC has been unstable. The past heads of the agency have been terminated; unceremoniously removed; and replaced at will by the government. Therefore, lack of stability in the leadership shows a lack of independent of the EFCC from political interferences. This has influence its effectives in curbing public sector corruption. Cases involving political leaders such as ex-governors and ministers which have been brought to

court were little progress. For example, out of the sixteen (16) ex-governors, only two (2) were convicted [39].

This leads to another major obstacle to the effectiveness of the EFCC which is the perceived inefficiency in the Nigerian legal system. There was no contradictory opinion among the purposively selected research participants regarding the challenge posed by the Nigerian judicial systems. The identified challenges with the Nigerian legal system were apparent delays in court process forms the biggest challenge to achieving the objective of the EFCC as reflected by the following research participant.

…The judicial process is the biggest obstacle we have in our fight against corruption (Research Participant IX).

The delays in the court process is perceived as the major obstacle to the effectiveness of the EFCC. This can be observed from the conviction rate of the EFCC. For example, out of the 2,538 investigated cases, only 68 were convicted. This represents a conviction rate of 2.6%. The delays in judicial procedures were attributed to insufficiency of court judges, perceived lack of commitment on part of some judges, allegations of corruption in the judicial systems itself and the granting of frivolous injunctions to corrupt individuals. One of the research participants relates that:

…Seriously, I think they are just like any other organization in Nigeria. The judiciary is not immune from corruption as well (Research Participant I).

4.12 Organizational factors

The effectiveness of the EFCC from the interpretation of the views of the research participants was also perceived to be influenced by organizational factors. The identified factors were the size of the EFCC, the availability the professionally qualified personnel and top management background characteristics. The EFCC, like any other organization depends on suitable and adequately trained personnel. The size of the employees as interpreted from the multiple data sources and claimed by the research participants, seems to be insufficient. The analysis of the staff strength shows a staff-population ration of 1:90,000. A research participant relates that:

…*EFCC is still a small organization. In terms of staff strength, we are less than 2000, and we are expected to cover a country with more than 180 million people* (Research Participant VI).

Besides the perceived insufficiency of professionally qualified personnel, there was also apparent domination by police force amongst the EFCC's workforce especially the top management of the EFCC. The dominance of the police, especially at the upper echelon, has been criticized for lack of competence and the associated perceived corruptions with the police. Thus, posing as a challenge to the effectiveness of the EFCC in curbing public sector corruptions. Among the comments include:

…*We have 10 or 11 departments, but 7 of them are all headed by police, they take the major decision of the Commission because they occupy the strategic positions in the Commission…You cannot separate them from corruption because they are innately corrupt* (Research Participant III).

…*The capacity is not there with the police because they only do a criminal investigation that is why if you look at most of the cases they go to court and get thrown out* (Research Participant XI).

In addition, the attitude of the management has been influenced by their background as police officers. The consequence has been the inclination to use police investigative knowledge instead of adopting a more specialized, professional global best practices in the form of for example, fraud investigation process. The resultant effect is unprofessional fraud investigation process leading ineffectiveness of the EFCC in curbing public sector corruption such as in preparation of evidences for prosecution purposes.

5. Discussion

This study has appraised effectiveness of the EFCC using productivity and efficiency indicators. First, we appraised the effectiveness of the using its operational activities of complaints received, investigation conducted and conviction of corruption cases. Our approach is similar to the approaches used by previous studies [1], [4], [40]. It was apparently convincing that the EFCC was successful on two (2) out of the three (3) productivity indicators. There was continuous growth in the number of petitions from the general public, increasing trend in investigation and convictions. Unlike, other more successful ACAs, our result show a conviction rate of 2.5% which is far below ICAC's conviction rate of 83% [4].

Our interpretation of the abstraction from the multiple data sources has identified the perceived influence of institutional and organizational factors on the effectiveness of the EFCC. Agreeing with previous findings on the effectiveness of ACAs, our interpretation shows the dominant influence of political will, funding, staffing and managerial attitude. The implication is that the effectiveness of the EFCC is contingent on strong political commitment, sufficient resourcing and positive managerial attitude that is independent from police. The result of this study agrees with the postulation contingency theory [36], [41]. Accordingly, the effectiveness of the EFCC is influenced by external and organizational factors. The findings indicated that the effectiveness of the EFCC cannot be explained by a single factor.

Practically, the implication of our findings is that the success of the EFCC is dependent on the commitment of political leaders to provide adequate financial and human resources to the EFCC. The Nigerian government should consider it a priority to supply adequate funding to the EFCC; ensure the stability of the leadership of the EFCC; employ competent personnel and provide sufficient training for those involve in the fraud investigation process. The efficiency of the judiciary can be enhanced by appointing more competent judges with integrity and ensuring the speedy legal process especially those involving corruption cases. Our study is restricted to the appraisal of the effectiveness of the EFCC and the identification of perceived challenges. Thus, future research may consider investigating further factors that will enhance the effectiveness of the EFCC in tackling corruption bearing in mind the uniqueness of the organization as well as finding the right fit to improvise the EFCC.

6. Conclusion

The conclusion of this study draws on the five (5) indicators of productivity and efficiency. Operationally, the EFCC is found to be effective in creating awareness as shown in the number of petition received and the more that 53% investigation of reported cases. Furthermore, the growing trends in petition, investigation and conviction has demonstrated the effectiveness of the EFCC in curbing public sector corruption. Despite this, we found a low conviction rate of 2.5%. Similarly, the two (2) efficiency indicators drawn from CPI and WCC shows a high perceived level of public sector corruption and government failure to properly tackle corruption. We also identified and concluded that the perceived ineffectiveness of the EFCC was caused by the significant delays in prosecution process caused by perceived inefficiencies in the Nigerian legal system, political influences, insufficient resources and also leadership challenges.

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