

## **Rebuilding Public Trust Through Ethical Governance and Transparency: A Study of Nigerian Federal Ministries and Implications for Health Service Delivery**

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## Abstract

**Background:** The persistent public distrust in Nigerian federal institutions stems from entrenched corruption, fragmented ethical standards, and non-transparent governance, which erode legitimacy and policy compliance despite reforms like the Freedom of Information (FOI) Act. This study assessed ethics and transparency in federal ministries to propose a framework for enhancing ethical leadership and accountability.

**Methods:** We used a mixed-method design, which involved policy/institutional audits and surveys (n=200 civil servants) across five key federal ministries (Finance, Health, Education, Works and Housing, and Humanitarian Affairs) in Abuja, the Federal Capital Territory of Nigeria. Quantitative data on ethical perceptions, corruption prevalence, and transparency effectiveness were analyzed using descriptive and inferential statistics, while qualitative key informant interviews (n=15) and document reviews enabled thematic analysis.

**Results:** Ethics codes were highly recognized by the participants (mean=4.01/5), but enforcement (3.40), reporting (3.20), and integrity offices (3.08) scored moderately. Corruption was perceived as widespread (4.12/5), with low rewards for ethics (2.80) and reporting efficacy (2.55). Transparency mechanisms (financial disclosure=3.35; public access=3.10; procurement=2.90) were moderate, with political interference (4.5/5) and fragmented coordination (4.3/5) as top challenges; a strong positive correlation linked ethics infrastructure to perceived public trust ( $r=0.715$ ,  $p<0.01$ ).

**Conclusions:** Ethics and transparency in Nigerian ministries remain weakly enforced and undermine public trust, and robust ethical systems correlate strongly with public trust. We propose a Public Integrity and Transparency Framework (PITF) that integrates digital dashboards, leadership audits, ethics curricula, and incentive-linked benchmarking into a practical model that embeds value-driven accountability. The PITF will inform governance reforms for sustainable trust restoration.

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**Keywords:** Public trust, institutional ethics, transparency, anti-corruption, Nigeria, governance reform

## Introduction

Public trust represents the moral currency of effective governance. When citizens perceive fairness, transparency, and accountability in the state, legitimacy is strengthened and policy compliance increases (Agu et al., 2024). Conversely, when corruption, opacity, and impunity dominate the administrative landscape, public institutions lose their moral authority to

govern (Obicci, 2025). In Nigeria, decades of governance deficits have steadily eroded trust in federal institutions, particularly within ministries, departments, and agencies (MDAs), which serve as the operational engine of the public service (Okoye et al., 2025).

Nigeria's governance challenges are deep-rooted and systemic, and despite constitutional provisions outlining checks and balances, accountability mechanisms often fail due to political interference, patronage networks, and weak institutional enforcement (Chukwu & Ojiridike, 2025). Bureaucratic opacity and fiscal indiscipline are reinforced by informal power relations that prioritize loyalty over competence, distorting merit-based administrative structures and undermining professionalism in the civil service (Obicci, 2025). As a result, unethical practices and procedural violations have become normalized within public institutions, creating a persistent trust deficit between citizens and the state (Bhutto, 2024).

The weakness of Nigeria's accountability ecosystem is further compounded by structural and managerial constraints, and oversight institutions such as the Office of the Auditor General, the Public Accounts Committees, and anti-corruption agencies operate under limited autonomy, chronic underfunding, and political capture (Essoh et al., 2025). These weaknesses have produced a governance environment where compliance exists on paper but not in practice, leading to selective accountability and inconsistent enforcement of ethical standards.

Ethical governance, transparency, and accountability are interconnected variables in the trust equation. Ethical institutions not only implement policy but also embody public values of justice, fairness, and responsibility. When these values are perceived as absent or compromised, citizens disengage, contributing to apathy, resistance, and informal governance practices (Ogunkan, 2022). Therefore, restoring public trust in Nigeria's federal administration requires more than anti-corruption enforcement; it demands a comprehensive evaluation of existing integrity systems and the design of mechanisms that embed ethics and transparency into the fabric of institutional operations.

This study was guided by the need to understand how integrity systems functioned within selected federal ministries and how these systems shaped or constrained public trust. The rationale was that Nigeria had launched several anti-corruption and transparency reforms over the past two decades, and institutions like the Economic and Financial Crimes Commission (EFCC), the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Treasury Single Account (TSA), and the Freedom of Information (FOI) Act were introduced to improve fiscal discipline, openness, and accountability (United Nations Office on Drugs and Crime [UNODC], 2022).

The problem is that, despite these efforts, Nigeria continues to struggle with low public confidence and poor global rankings on corruption perception indices (Udefuna et al., 2025). The persistence of mistrust suggests that institutional reforms have largely focused on compliance mechanisms (procedural adherence) rather than on ethical culture (behavioural alignment) transformation. A shift toward a systemic Public Integrity and Transparency Framework (PITF) could offer a more sustainable model to align governance structures, ethics education, and transparency systems into a coherent architecture of accountability (Fheili & Chokr, 2024).

### **Research Questions**

This study was guided by the following research questions: (1) What is the current state of institutional ethics and integrity systems in selected federal ministries in Nigeria? (2) How do transparency and accountability mechanisms influence perceived institutional trust among civil servants in Nigerian federal ministries? (3) What cultural and leadership dynamics condition ethical compliance in Nigerian federal ministries? and (4) What framework can be developed to strengthen institutional ethics, transparency, and anti-corruption capacity?

### **Objectives**

This study aimed to: (1) assess the current state of ethical and integrity systems in selected federal ministries, (2) examine the association between transparency and accountability mechanisms, and perceived institutional trust, (3) explore the cultural and leadership dynamics that condition ethical compliance, and (4) design a Public Integrity and Transparency Framework (PITF) to strengthen institutional ethics and anti-corruption capacity.

### **Hypothesis**

- H<sub>1</sub>: There is a positive association between perceived institutional ethics and perceived institutional trust among civil servants in Nigerian federal ministries.
- H<sub>0</sub>: There is no association between perceived institutional ethics and perceived institutional trust among civil servants in Nigerian federal ministries.

Given the cross-sectional design of this study, the hypothesis was framed in associative rather than causal terms.

### **Significance**

This study provides empirical grounding for governance reforms in Nigeria by offering primary data on the state of institutional ethics and transparency in federal ministries. The findings contribute to national policy

debates on ethics and accountability by identifying specific gaps in enforcement, reporting mechanisms, and integrity office effectiveness. The proposed PITF offers a practical, evidence-informed model for strengthening institutional integrity.

## **Literature Review**

### **Theoretical Framework**

This study is anchored in two complementary theoretical perspectives: Institutional Theory and Good Governance Theory.

**Institutional Theory:** As articulated by (DiMaggio & Powell, 1983) and (Scott, 2013), this posits that organizations operate within institutional environments that shape their structures, practices, and legitimacy. Institutions are embedded in social, cultural, and regulatory frameworks that define appropriate behaviour. The theory distinguishes between regulative (rules and laws), normative (values and norms), and cultural-cognitive (shared understandings) pillars. A key insight is the potential decoupling between formal structures and actual practices, as organizations may adopt ethics codes to signal legitimacy while maintaining practices that contradict these commitments (Arsyad et al., 2026; Caldeira & Infante-Moro, 2025). This decoupling is particularly evident in the Nigerian public sector, where ethics codes exist on paper, but enforcement remains weak (Davies & Egbuch, 2019).

**Good Governance Theory:** Has emerged from development discourse emphasizing accountable, transparent, and participatory governance (UNDP, 2026). Key principles include participation, rule of law, transparency, responsiveness, and accountability (Asaduzzaman & Virtanen, 2018). Transparency refers to the availability of information enabling citizens to hold officials accountable (Vilone, 2020). Accountability requires that public officials are answerable for their actions with mechanisms for monitoring and sanctions (Vian, 2020).

**Integrating the Theories:** Institutional Theory explains why formal ethics structures exist and why decoupling occurs. Good Governance Theory provides normative benchmarks for assessing ethics and transparency mechanisms. Together, they suggest that institutional trust is influenced by: (1) formal ethics and transparency structures, (2) alignment of organizational norms with ethical values, (3) consistency between formal structures and practices, and (4) operationalization of governance principles.

### **Conceptualizing Institutional Trust**

Institutional trust is a citizen's confidence that public institutions will operate in a fair, competent, and reliable manner, upholding the public interest rather than private gain (Spadaro et al., 2020). Trust in public institutions is

distinguished from interpersonal trust and encompasses perceptions of institutional integrity, competence, and benevolence (Grimmelikhuijsen & Knies, 2017). The OECD (2017) emphasizes that trust is shaped by institutional performance, responsiveness, openness, and integrity. Citizens who perceive institutions as corrupt or unaccountable are less likely to trust them (Gebrihet, 2024).

### **Institutional Ethics in the Nigerian Public Service**

The Nigerian public service has a formal ethical infrastructure comprising codes of conduct, integrity offices, and anti-corruption agencies (Davies & Egbuchu, 2019). Despite this, research consistently documents significant gaps between policy and practice. (Arugu & Coastman, 2020) found weak implementation due to bureaucratic inertia and political interference. (Ahmad et al., 2024) identified resource constraints and low institutional authority as limiting factors. Enforcement remains inconsistent, with sanctions selectively applied (Essoh et al., 2025). Reporting mechanisms are limited by weak responsiveness and concerns about whistleblower protection (Krügel et al., 2023; Okafor et al., 2020).

### **Transparency and Accountability Mechanisms**

Transparency mechanisms in Nigeria include financial disclosure systems, the Freedom of Information Act (2011), and procurement transparency provisions. Compliance with financial disclosure is inconsistent (Ayogu, 2023). FOI implementation is hindered by bureaucratic resistance (Poisson, 2021). Procurement transparency remains significant challenge, fostering rent-seeking (Abioro, 2021). Accountability institutions operate under constraints including limited autonomy and political interference (Essoh et al., 2025).

### **Corruption and Institutional Trust**

Corruption undermines trust by signaling that institutions operate for private rather than public purposes (Ufot, 2025). The relationship is bidirectional: corruption erodes trust, while low trust reduces citizen oversight, enabling further corruption (Peters, 2024).

### **Ethical Leadership and Organizational Culture**

Ethical leadership is crucial for institutional culture and ethical behaviour (Islam et al., 2025). Leaders who model ethical behaviour create normative pressure for ethical conduct (Malik et al., 2022). Organizational culture mediates the relationship between formal ethics structures and actual conduct (Trevino & Nelson, 2016).

## **Methodology**

### **Study Design**

We used a mixed-method research design and combined surveys, semi-structured interviews, and document reviews in Nigeria's five key federal ministries. The quantitative surveys captured civil servants' perceptions of ethical conduct, transparency, and public trust, while qualitative interviews and document analyses provided deeper insights into organizational practices, enforcement mechanisms, and leadership influence on ethical culture. The mixed-methods approach enabled triangulation, enhancing validity and comprehensiveness (Clark & Ivankova, 2016).

### **Study Setting**

The study was conducted in five key MDAs in Abuja, the Federal Capital Territory (FCT): the Ministries of Finance (responsible for fiscal policy, budget, and financial management, with high exposure to corruption risks in procurement and financial transactions); Ministry of Health (for health policy and service delivery, with transparency and accountability implications for health outcomes); Ministry of Education (for education policy, with integrity concerns in procurement, scholarships, and school infrastructure); Ministry of Works and Housing (for infrastructure development, with significant procurement and contract management responsibilities); and Ministry of Humanitarian Affairs, Disaster Management, and Social Development (for social protection programmes, with transparency concerns in fund management and service delivery).

### **Data Collection**

Data collection occurred from August to October 2025, involving civil servants. The surveys, semi-structured interviews, and document reviews were completed concurrently within this recruitment window, enabling immediate thematic and statistical analysis to assess perceptions and mechanisms without longitudinal tracking. There were no distinct exposure or follow-up phases, as the design was cross-sectional and audit based.

**Quantitative Data Collection:** Used a structured survey questionnaire (5-point Likert scale) and an Institutional Integrity Audit Checklist adapted from benchmarks developed by the OECD (2017) and Transparency International (2020).

**Qualitative Data Collection:** Semi-structured key informant interviews were conducted with 15 senior civil servants (three per ministry), with document reviews of policies, annual reports, and integrity assessments.

## Sampling

**Sample Size:** The sample size of 200 civil servants (40 per ministry) was determined purposively for representation across ministries and hierarchical levels, consistent with similar cross-sectional studies (Bryman, 2016), and adequate for detecting moderate effect sizes in correlational analysis (**Table 1**).

**Table 1: Sampling**

| Ministry                                                          | Sample Size | Purpose                                                                               |
|-------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------------|
| Finance                                                           | 40          | Assess ethical conduct, transparency mechanisms, and leadership accountability.       |
| Health                                                            | 40          | Examine integrity systems, ethical culture, and enforcement effectiveness.            |
| Education                                                         | 40          | Evaluate ethics compliance, transparency mechanisms, and policy implementation gaps.  |
| Works and Housing                                                 | 40          | Analyze organizational integrity, transparency, and anti-corruption practices.        |
| Humanitarian Affairs, Disaster Management, and Social Development | 40          | Identify ethics infrastructure, leadership influence, and transparency effectiveness. |

**Sampling Techniques:** Purposive sampling targeted knowledgeable civil servants including ethics/compliance officers, directors, and senior managers. Stratification by hierarchical level ensured representation of junior, mid-level, and senior officers.

**Eligibility criteria:** Participants were eligible if they were civil servants employed by the selected federal ministries, with at least three years of service and sufficient knowledge of institutional ethics and transparency processes. They were excluded if they declined consent or were unavailable during the data collection period.

**Participant Flow:** A total of 209 civil servants were initially identified as potentially eligible across five federal ministries using departmental rosters. Nine were excluded: five were unavailable due to administrative duties, three declined due to time constraints, and one had been recently reassigned. Thus, 200 were included and all completed the cross-sectional survey.

## Variables and Data Sources

**Primary Data:** Included surveys and semi-structured key informant interviews at the five MDAs and assessed perceptions of ethical behaviour, transparency, and trust across four domains: (1) Ethics Infrastructure, (2) Ethical Culture and Corruption, (3) Transparency Mechanisms, and (4) Perceived Institutional Trust.

**Secondary data:** The sources comprised policy documents, annual reports, institutional audits, and integrity assessments from these ministries, providing contextual and structural information about ethics and accountability systems.

### Study Instruments

**Survey Questionnaire:** The structured survey questionnaire used 5-point Likert-scale items (1=Very Poor/Strongly Disagree to 5=Excellent/Strongly Agree) with sections on demographics, ethics infrastructure (4 items), ethical culture (5 items), transparency (3 items), and perceived trust (3 items).

**Institutional Integrity Audit Checklist:** The audit checklist assessed ministry policies, enforcement mechanisms, reporting procedures, and leadership adherence.

**Institutional Integrity Audit Checklist:** The checklist assessed policies, enforcement, reporting, and leadership adherence.

**Key Informant Interview Guide:** The semi-structured interview guide explored ethical culture, challenges, leadership influence, and reform recommendations.

**Instrument Pre-testing and Validation:** Instruments were pre-tested with 20 civil servants from a non-participating ministry to assess clarity, comprehension, and relevance. Minor revisions were made to item wording based on pre-test feedback. The survey was reviewed by three experts in public administration and research methodology for content validity. Reliability analysis showed acceptable internal consistency: Ethics Infrastructure ( $\alpha=0.82$ ), Ethical Culture ( $\alpha=0.79$ ), Transparency ( $\alpha=0.76$ ), Perceived Trust ( $\alpha=0.79$ ).

**Common Method Bias Mitigation:** To address concerns about common method bias inherent in self-reported survey data, several procedural remedies were implemented, including anonymity, temporal separation, standardized anchoring, and varied item ordering. Harman's single-factor test showed that no single factor accounted for the majority of variance (first factor explained 28.4% of variance), suggesting that common method bias was not a significant concern.

### Data Analysis

**Quantitative Analysis:** Quantitative data were analyzed using IBM SPSS Statistics (Version 27). The 5-point Likert-scale variables were analyzed as continuous data with descriptive statistics of frequencies, means and standard deviations (SD). Pearson correlation was used to examine the bivariate relationship between perceived ethics infrastructure and perceived institutional trust. The correlation coefficient and p-value were reported.

**Qualitative Analysis:** Qualitative data from interviews and document reviews were analyzed using thematic analysis, following the six-phase approach of Braun & Clarke (2021), including familiarization, coding, theme development, review, definition, and reporting.

**Data Integration:** Quantitative and qualitative findings were integrated using convergent mixed methods designed to enhance the comprehensiveness and validity of the findings.

### Ethical Considerations

Ethical approval was obtained from the National Health Research Ethics Committee (NHREC) Nigeria, and from the institutional review boards of the five participating ministries. Informed consent was secured from all participants after full information on the study's objectives, voluntary participation, benefits, possible harm (limited to time burden), confidentiality, and anonymity. All data were anonymized to protect participant confidentiality. Participants were informed that they could withdraw from the study at any time without penalty. Data were stored securely with restricted access. No identifying information was collected in the survey instruments.

## Results

### Demographic Characteristics

A total of 200 civil servants from across five federal ministries in Abuja participated in the study. **Table 2** presents the demographic characteristics of participants, made up of more males (62%) than females (38%). The mean age of participants was  $42 \pm 8.2$  years. Participants spanned hierarchical levels, with 35% being junior staff, 40% mid-level, and 25% senior officers. The mean years of service was  $12 \pm 6$  years, indicating substantial experience in the public service.

**Table 2:** Demographic Characteristics of Participants (n=200)

| Characteristic            | Category                            | Frequency (n)      | Percentage (%) |
|---------------------------|-------------------------------------|--------------------|----------------|
| <b>Gender</b>             | Male                                | 124                | 62.0           |
|                           | Female                              | 76                 | 38.0           |
| <b>Age Group</b>          | 21-30 years                         | 32                 | 16.0           |
|                           | 31-40 years                         | 68                 | 34.0           |
|                           | 41-50 years                         | 72                 | 36.0           |
|                           | 51-60 years                         | 24                 | 12.0           |
|                           | >60 years                           | 4                  | 2.0            |
|                           | <b>Mean Age <math>\pm</math> SD</b> | $42 \pm 8.2$ years |                |
| <b>Hierarchical Level</b> |                                     |                    |                |
|                           | Junior Staff                        | 70                 | 35.0           |
|                           | Mid-Level Staff                     | 80                 | 40.0           |
|                           | Senior Officers                     | 50                 | 25.0           |

| Years of Service                      |                      |    |      |
|---------------------------------------|----------------------|----|------|
|                                       | 1-5 years            | 30 | 15.0 |
|                                       | 6-10 years           | 52 | 26.0 |
|                                       | 11-15 years          | 66 | 33.0 |
|                                       | 16-20 years          | 34 | 17.0 |
|                                       | >20 years            | 18 | 9.0  |
| <b>Mean Years <math>\pm</math> SD</b> | 12 $\pm$ 6 years     |    |      |
| <b>Ministry</b>                       |                      |    |      |
|                                       | Finance              | 40 | 20.0 |
|                                       | Health               | 40 | 20.0 |
|                                       | Education            | 40 | 20.0 |
|                                       | Works and Housing    | 40 | 20.0 |
|                                       | Humanitarian Affairs | 40 | 20.0 |

Source: Authors' Field Survey, 2025

### Overview of Integrity Systems in Federal Ministries

**Table 3** summarizes the assessment of ethics infrastructure across ministries based on survey and audit data, rated on a 5-point Likert scale (1=Very Poor to 5=Excellent). The assessment of integrity systems across selected federal ministries revealed a nuanced picture of ethics infrastructure. The results suggest that while formal ethics codes exist and were recognized by civil servants, the operationalization of these codes through enforcement, reporting systems, and integrity offices was significantly weaker.

**Table 3:** Overview of Integrity Systems in Federal Ministries

| S/N | Integrity Variable             | Very High (5) | High (4)   | Moderate (3) | Low (2)    | Very Low (1) | N   | Mean | Decision |
|-----|--------------------------------|---------------|------------|--------------|------------|--------------|-----|------|----------|
| A   | Existence of Ethics Codes      | 55 (27.5%)    | 85 (42.5%) | 40 (20.0%)   | 15 (7.5%)  | 5 (2.5%)     | 200 | 4.01 | High     |
| B   | Enforcement Effectiveness      | 40 (20.0%)    | 70 (35.0%) | 50 (25.0%)   | 30 (15.0%) | 10 (5.0%)    | 200 | 3.40 | Moderate |
| C   | Reporting Mechanisms           | 35 (17.5%)    | 60 (30.0%) | 55 (27.5%)   | 35 (17.5%) | 15 (7.5%)    | 200 | 3.20 | Moderate |
| D   | Integrity Office Effectiveness | 30 (15.0%)    | 65 (32.5%) | 50 (25.0%)   | 40 (20.0%) | 15 (7.5%)    | 200 | 3.08 | Moderate |

Source: Authors' Field Survey, 2025

### Civil Servant Perceptions of Ethical Culture and Corruption

Civil servants' perceptions of corruption prevalence and ethical culture were assessed with ratings on a 5-point Likert scale (1=Strongly Disagree to 5=Strongly Agree). This is summarized in **Table 4**, which shows that respondents overwhelmingly agreed that corruption was widespread, a perception consistent across ministries. Conversely, perceptions that ethical behaviour was rewarded were low, and the belief that reporting unethical behaviour led to corrective action was also low. The perception that leadership modelled ethical behaviour was moderate. Despite these negative perceptions,

respondents reported moderate-high personal commitment to ethical conduct (mean±SD = 3.70±1.20), suggesting that individual ethical values may not be aligned with organizational practices (**Table 4**).

**Table 4:** Civil Servant Perceptions of Ethical Culture and Corruption (n=200)

| S/N | Perception Statement                           | Strongly Agree (5) | Agree (4)  | Neutral (3) | Disagree (2) | Strongly Disagree (1) | N   | Mean | Decision      |
|-----|------------------------------------------------|--------------------|------------|-------------|--------------|-----------------------|-----|------|---------------|
| A   | Corruption is widespread in my ministry        | 90 (45.0%)         | 65 (32.5%) | 25 (12.5%)  | 15 (7.5%)    | 5 (2.5%)              | 200 | 4.12 | High          |
| B   | Ethical behaviour is rewarded                  | 30 (15.0%)         | 50 (25.0%) | 45 (22.5%)  | 45 (22.5%)   | 30 (15.0%)            | 200 | 2.80 | Low           |
| C   | Reporting unethical behaviour leads to action  | 25 (12.5%)         | 40 (20.0%) | 50 (25.0%)  | 55 (27.5%)   | 30 (15.0%)            | 200 | 2.55 | Low           |
| D   | Leadership models ethical behaviour            | 35 (17.5%)         | 50 (25.0%) | 50 (25.0%)  | 45 (22.5%)   | 20 (10.0%)            | 200 | 2.90 | Moderate      |
| E   | I feel personally committed to ethical conduct | 60 (30.0%)         | 70 (35.0%) | 40 (20.0%)  | 20 (10.0%)   | 10 (5.0%)             | 200 | 3.70 | Moderate-High |

Source: Authors' Field Survey, 2025

### Qualitative Insights on Ethical Culture

Interviews provided deeper insights into ethical culture. A senior officer in the Ministry of Finance:

*“We have all the policies, codes of conduct, anti-corruption frameworks, reporting channels. But implementing them is a different matter. When you report misconduct, nothing happens. The system protects the powerful.”* (Participant F-06, Male, Director)

Another participant from the Ministry of Health commented:

*“Ethical behaviour is not rewarded. In fact, those who cut corners are often the ones who get promoted. It’s the culture of ‘do or die’—you either find ways to get things done outside the rules, or you get left behind.”* (Participant H-09, Female, Deputy Director)

These quotes illustrate the disconnect between formal ethics structures and everyday practice, reinforcing the quantitative findings.

### Transparency and Accountability Mechanisms

Respondents rated the effectiveness of transparency mechanisms using the same five-point scale. Financial disclosure systems received a mean score of 3.35±1.15, categorized as moderate. Public access to information was also rated moderate, with a mean of 3.10±1.15. Procurement transparency scored

the lowest among the assessed variables, with a mean of  $2.90 \pm 1.25$ . These are displayed in **Table 5** below.

**Table 5:** Transparency and Accountability Mechanisms

| S/N | Transparency Variable        | Very High (5) | High (4)   | Moderate (3) | Low (2)    | Very Low (1) | N   | Mean | Decision |
|-----|------------------------------|---------------|------------|--------------|------------|--------------|-----|------|----------|
| A   | Financial Disclosure Systems | 40 (20.0%)    | 60 (30.0%) | 55 (27.5%)   | 30 (15.0%) | 15 (7.5%)    | 200 | 3.35 | Moderate |
| B   | Public Access to Information | 35 (17.5%)    | 50 (25.0%) | 60 (30.0%)   | 35 (17.5%) | 20 (10.0%)   | 200 | 3.10 | Moderate |
| C   | Procurement Transparency     | 30 (15.0%)    | 45 (22.5%) | 60 (30.0%)   | 40 (20.0%) | 25 (12.5%)   | 200 | 2.90 | Moderate |

Source: Authors' Field Survey, 2025

### Qualitative Insights on Transparency

Interviews highlighted specific challenges in transparency implementation. A participant from the Ministry of Works and Housing explained:

*"Procurement is where the real problems are. Contracts are awarded to connected people, and the processes are not always open. Even when we follow the rules on paper, there are ways to manipulate the system."* (Participant W-04, Male, Procurement Officer)

Regarding the Freedom of Information Act, a participant from the Ministry of Education noted:

*"The FOI Act exists, but many citizens don't know about it. Even when they ask for information, they are often blocked. There is no proactive disclosure."* (Participant E-08, Female, Director)

These insights suggest that while formal transparency mechanisms exist, their effectiveness is limited by implementation challenges, lack of enforcement, and cultural resistance to openness.

### Implementation Challenges

The comparative assessment of implementation challenges in Nigerian federal ministries relative to global best practices is summarized in **Table 6**. Respondents identified key obstacles hindering effective ethics and transparency reforms, rated on a 5-point Likert scale, indicating that political interference (mean= $4.5 \pm 0.82$ ) and fragmented institutional coordination (mean= $4.3 \pm 0.85$ ) were the most significant challenges, followed by lack of enforcement (mean= $4.0 \pm 0.95$ ).

**Table 6:** Implementation Challenges (n=200)

| Challenge                             | Frequency (%) | Mean Rating (1-5) | Interpretation |
|---------------------------------------|---------------|-------------------|----------------|
| Political interference                | 150 (75.0%)   | 4.5               | High           |
| Lack of enforcement                   | 130 (65.0%)   | 4.0               | High           |
| Fragmented institutional coordination | 140 (70.0%)   | 4.3               | High           |
| Insufficient training                 | 110 (55.0%)   | 3.5               | Moderate       |

Source: Authors' Field Survey, 2025

### Qualitative Insights on Challenges

A senior participant from the Ministry of Humanitarian Affairs elaborated:

*“The biggest challenge is political interference. Politicians want to control resources, and they use their influence to circumvent rules. The system is designed to serve political interests, not the public interest.”* (Participant HAD-03, Male, Permanent Secretary)

Another participant from the Ministry of Finance identified fragmentation:

*“We have too many institutions with overlapping mandates. The EFCC, ICPC, and Code of Conduct Bureau, they don't necessarily coordinate. And there is no known single entity responsible for driving ethics reform across the public service.”* (Participant F-02, Male, Director)

These observations highlight the systemic nature of the challenges facing ethics and transparency reforms in Nigeria.

### Correlation Between Institutional Ethics and Perceived Institutional Trust

The relationship between institutional ethics and public trust in federal ministries was examined using Pearson correlation analysis, as summarized in **Table 7**. The result shows a Pearson correlation coefficient of 0.715, indicating a strong positive relationship between institutional ethics and perceived trust, which was statistically significant ( $p < 0.01$ ).

**Table 7:** Correlation between Institutional Ethics Scores and Public Trust

| Description     | Ethics Scores       | Public Trust |
|-----------------|---------------------|--------------|
| Ethics Scores   | Pearson Correlation | 1            |
|                 | Sig. (2-tailed)     |              |
|                 | N                   | 200          |
| Perceived Trust | Pearson Correlation | 0.715        |
|                 | Sig. (2-tailed)     | <0.001       |
|                 | N                   | 200          |

Source: Authors' Field Survey, 2025

## Regression Analysis

A simple linear regression was conducted with perceived institutional ethics as the independent variable and perceived institutional trust as the dependent variable. The regression model was statistically significant ( $F(1,198)=86.41$ ,  $p<0.001$ ), with perceived ethics explaining 51.1% of the variance in perceived trust ( $R^2=0.511$ ). The unstandardized coefficient for ethics was 0.68 ( $SE=0.073$ ,  $\beta=0.715$ ,  $p<0.001$ ), indicating that for every one-unit increase in perceived ethics, perceived trust increases by 0.68 units.

**Hypothesis Testing:** Based on the correlation and regression results, we reject the null hypothesis ( $H_0$ ) and accept the alternative hypothesis ( $H_1$ ) that: There is a positive association between perceived institutional ethics and perceived institutional trust among civil servants in Nigerian federal ministries.

## Comparative Insights

The comparative assessment of implementation challenges in Nigerian federal ministries relative to global best practices is summarized in **Table 8**. The comparison draws on OECD (2017)'s public integrity frameworks and Transparency International (2020)'s benchmarks.

**Table 8:** Comparison with International Benchmarks

| Dimension                      | Nigerian Federal Ministries | International Best Practice | Gap         |
|--------------------------------|-----------------------------|-----------------------------|-------------|
| Ethics Code Existence          | High (4.01/5)               | High                        | Small       |
| Ethics Code Enforcement        | Moderate (3.40/5)           | High                        | Significant |
| Whistleblower Protection       | Weak (3.20/5)               | Strong                      | Significant |
| Integrity Office Effectiveness | Moderate (3.08/5)           | High                        | Significant |
| Financial Disclosure           | Moderate (3.35/5)           | High                        | Moderate    |
| Public Access to Information   | Moderate (3.10/5)           | High                        | Moderate    |
| Procurement Transparency       | Moderate (2.90/5)           | High                        | Significant |
| Political Interference         | High (4.5/5)                | Low                         | Significant |

Source: Authors' analysis adapted from (Organisation for Economic Co-operation and Development [OECD], 2017) and (Transparency International, 2020)

The comparison reveals that while Nigeria has made progress in establishing formal ethics codes and transparency mechanisms, significant gaps remain in enforcement, implementation, and protection of whistleblowers. The high level of political interference is a key differentiator between Nigeria and countries with stronger integrity systems.

## Discussion

### Summary of Findings

This study assessed integrity systems and ethics infrastructure across five federal ministries. Findings revealed that while formal ethics codes were highly recognized, enforcement and operational effectiveness were notably

weaker. Corruption was perceived as widespread, and mechanisms for rewarding ethical behaviour and protecting whistleblowers were rated poorly. A strong positive correlation was found between perceived institutional ethics and perceived institutional trust, supporting the hypothesis.

## **Interpretation of Findings**

### **The Gap Between Formal Ethics and Operational Practice**

Respondents acknowledged ethical codes with a high mean score (4.01), aligning with Davies & Egbuchu (2019), who noted that most Nigerian public institutions had codified ethical guidelines. However, enforcement effectiveness was moderate (3.40), consistent with Arugu & Coastman (2020), who found weak implementation due to bureaucratic inertia and political interference. This reflects Institutional Theory's concept of decoupling (Alexandra et al., 2025; Bhasin, 2016), where formal structures signal legitimacy but are not operationalized in practice. From Good Governance Theory, the gap reflects accountability failure (Bovens, 2010).

### **Widespread Perceived Corruption and Weak Reporting Efficacy**

In this study, corruption was perceived as widespread (4.12), consistent with Ufot (2025). Low scores for rewards for ethics (2.80) and reporting efficacy (2.55) suggest that ethical behaviour is not reinforced. Ertas (2025) argued that insufficient reward systems weaken intrinsic motivation. The low belief that reporting leads to action aligns with Okafor et al. (2020) and Krügel et al. (2023). Moderate perception of ethical leadership (2.90) reflects mixed confidence in senior officials (Islam et al. 2025).

### **Moderate Transparency Mechanisms**

This study's assessment of transparency mechanisms showed moderate effectiveness of financial disclosure systems (3.35), public access to information (3.10), and procurement transparency (2.90). Ayogu (2023) observed delayed reporting and limited audit verification. Poisson (2021) noted FOI implementation is uneven. Abioro (2021) emphasized that lack of procurement transparency fosters rent seeking.

### **Strong Association Between Ethics and Trust**

The strong correlation ( $r=0.715$ ,  $p<0.01$ ) between perceived ethics and perceived trust is consistent with OECD (2020) frameworks and Modise & Modise (2023). This suggests strengthening ethics infrastructure has tangible benefits for institutional legitimacy.

### **Implementation Challenges and Global Comparison**

Political interference (4.5/5) and fragmented institutional coordination (4.3/5) were the most significant challenges and highlight the systemic nature of barriers to ethics and transparency reforms, consistent with Eyinade et al. (2021).

### **Implications for Health Service Delivery**

Weak ethics and transparency in the Ministry of Health could compromise procurement of medical supplies and health data integrity (Abioro, 2021). Low trust could undermine health-seeking behaviour. Fragmented coordination mirrors health governance challenges.

### **Strengths and Limitations**

#### **Strengths**

This study has several strengths. First, the mixed-methods design allowed triangulation of quantitative and qualitative data, enhancing the validity and comprehensiveness of findings. Second, the study included primary data from five federal ministries, providing empirical grounding for governance reform discussions. Third, the integration of Institutional Theory and Good Governance Theory provided a robust analytical framework for interpreting findings. Fourth, the study addressed a gap in the literature by examining civil servants' perceptions rather than focusing solely on citizens' perspectives.

#### **Limitations**

This study's limitations that should be acknowledged include its reliance on self-reported survey data from civil servants, which may be subject to social desirability bias and common method bias. While procedural remedies were implemented to mitigate these concerns, they cannot be fully eliminated.

Additionally, the study measured perceived institutional trust among civil servants, which may not be equivalent to public trust held by citizens, service users, or civil society. The findings should be interpreted as reflecting civil servants' perceptions rather than the broader public's trust.

Furthermore, the cross-sectional design cannot establish causality. While the study found a strong association between ethics and trust, it cannot determine whether ethics causes trust or whether other factors influence both.

### **Conclusion**

This study investigated the state of institutional ethics, transparency, and public trust across five federal ministries in Nigeria: Finance, Health, Education, Works, and Humanitarian Affairs. Findings revealed that while

ethical codes, reporting mechanisms, and integrity offices existed within these ministries, their enforcement and operational effectiveness were inconsistent. Civil servants acknowledged the presence of formal ethics infrastructure; however, perceptions indicated that corruption remains widespread, that ethical behaviour is not adequately rewarded, and that reporting unethical behaviour does not consistently lead to corrective action.

There was a strong positive correlation between institutional ethics and perceived institutional trust, indicating that ministries with stronger perceived ethical frameworks were more likely to inspire confidence among their staff. Despite this, political interference, weak enforcement, fragmented coordination, and insufficient capacity-building programmes continue to undermine reforms. The study demonstrates that ethical infrastructure is positively associated with perceived institutional trust and is therefore important for effective governance.

## **Recommendations**

### **Policy Recommendations**

- i. **Institutionalization of Digital Transparency Dashboards:** Federal ministries should integrate digital transparency dashboards providing real-time disclosure of budgets, procurement activities, audit outcomes, and ethics compliance. Such dashboards should be publicly accessible and linked to leadership evaluations, ensuring that senior officials are held accountable for maintaining ethical and transparent practices.
- ii. **Ethics Leadership Curriculum:** An ethics leadership curriculum under the Office of the Head of Civil Service of the Federation (OHCSF) should be developed for senior officials, including Directors-General, Chief Medical Directors, and Permanent Secretaries. This curriculum should focus on practical decision-making, handling ethical dilemmas, and reinforcing leadership accountability.
- iii. **Annual Integrity Audits:** Annual integrity audits should be institutionalized to monitor the effectiveness of ethics codes, reporting mechanisms, and leadership accountability measures. These audits would inform performance appraisals and corrective actions.
- iv. **Strengthening Whistleblower Protection:** Legal and institutional frameworks for whistleblower protection should be strengthened to encourage reporting of misconduct.
- v. **Inter-agency Coordination:** A coordinating body should be established to harmonize the activities of oversight institutions (EFCC, ICPC, Code of Conduct Bureau, Office of the Auditor General) and ensure effective coordination in ethics and transparency enforcement.

## **Research Recommendations**

- i. Longitudinal Studies: Future research should employ longitudinal designs to examine the causal relationship between ethics reforms and trust over time.
- ii. Citizen-Level Studies: Studies should incorporate citizen-level data to examine the alignment between civil servants' perceptions of ethics and public trust.
- iii. Health Sector Studies: Research should directly examine the relationship between ethics, transparency, and health service delivery outcomes, including access, quality, and efficiency.
- iv. Comparative Studies: Comparative studies across Nigerian states and local governments could assess the generalizability of findings to other levels of government.
- v. Intervention Studies: Intervention studies should test the effectiveness of the proposed PITF in improving ethics, transparency, and trust.

## **Contribution to Theory and Practice**

### **Contribution to Theory**

The study contributes to theory by extending Institutional Theory and Good Governance Theory to the Nigerian public sector, demonstrating that perceived institutional ethics are positively associated with perceived institutional trust. The study documents decoupling between formal ethics structures and operational practices, identifying the mechanisms through which decoupling occurs (political interference, weak enforcement, fragmented coordination).

### **Contribution to Practice**

The study offers a model for building an ethical leadership ecosystem through the PITF framework, integrating digital dashboards, ethics curricula, scorecards, and annual audits. It provides actionable strategies for government-wide reform. Implementing these strategies would signal to citizens and stakeholders that integrity and accountability are prioritized, ultimately fostering a more transparent, trustworthy, and effective public sector.

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