INSTITUTIONAL TRUST, ACCOUNTABILITY, AND CORRUPTION REPORTING IN KATSINA STATE, NIGERIA: CITIZENS' AND STAKEHOLDERS' PERSPECTIVES

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Abstract
Effective anti-corruption reporting depends on citizens' trust in institutions and willingness to disclose wrongdoing. Anchored in Institutional Theory, this study examined accountability and reporting mechanisms from the perspective of citizens and stakeholders in Katsina State, Nigeria. A mixed-methods cross-sectional design was employed. Of 385 questionnaires administered to public sector workers, 381 were returned (99.0% response rate); in-depth interviews were also conducted with 19 key informants. Findings revealed a low willingness to report corruption: 51.4% were very unlikely and 31.7% unlikely to report, a combined 83.1%. Major barriers included fear of job loss (36.6%), distrust in institutions (27.5%), social pressure (20.0%), and past retaliation (15.0%). Although formal reporting structures were acknowledged, confidence in their effectiveness was weak; qualitative data highlighted institutional bias, selective enforcement, and inadequate whistleblower protection. The study concludes that low institutional trust and fear of victimization sustain a cycle of silence and impunity. It recommends strengthening whistleblower protection laws, improving institutional transparency and impartiality, and public enlightenment to encourage reporting.

Keywords: Accountability, Corruption Reporting, Whistleblowing, Institutional Trust, Governance, Katsina State.

Introduction
Corruption remains one of the most significant impediments to effective governance and sustainable development globally, particularly in developing countries where institutional capacities are often fragile (Rose-Ackerman & Palifka, 2016; World Bank, 2017). Beyond its economic consequences, corruption erodes public confidence in state institutions, weakens accountability systems, distorts policy implementation, and undermines citizens' willingness to engage constructively with governance processes (Clausen et al., 2011; Transparency International, 2022). Consequently, anti-corruption efforts increasingly recognize that the effectiveness of accountability institutions depends not only on the existence of legal and

administrative frameworks but also on citizens' trust in such mechanisms and their willingness to report wrongdoing.

Accountability and corruption reporting mechanisms constitute important pillars of democratic governance. Accountability refers to the obligation of public officials and institutions to explain and justify their actions and to be subject to sanctions when misconduct occurs (Bovens, 2007). Reporting mechanisms, on the other hand, provide channels through which citizens and stakeholders can disclose corrupt practices and facilitate institutional responses to wrongdoing. Effective reporting systems enhance transparency, deter potential offenders, and strengthen the legitimacy of public institutions (Rose-Ackerman & Palifka, 2016). However, where reporting mechanisms are perceived as ineffective or unsafe, corruption may become normalized as individuals refrain from exposing misconduct for fear of retaliation or because of a lack of confidence in the institutions responsible for enforcing accountability.

In Nigeria, numerous initiatives have been introduced to strengthen accountability and curb corruption. These include the establishment of the Economic and Financial Crimes Commission (EFCC), the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the enactment of the Freedom of Information Act, and the implementation of the Whistleblower Policy aimed at encouraging citizens to disclose corrupt practices (ICPC, 2021; Transparency International, 2022). Despite these efforts, corruption continues to be perceived as pervasive across public institutions. According to Afrobarometer (2024), 80% of Nigerians believe that corruption increased over the preceding year, while 90% expressed dissatisfaction with the government's performance in combating corruption. More importantly, only 10% of respondents reported that they could disclose corruption without fear of retaliation, suggesting widespread distrust in existing accountability mechanisms. Similarly, UNODC (2024) observed that citizens often hesitate to report corruption because of concerns relating to institutional inefficiency, intimidation, and lack of protection for whistleblowers.

The effectiveness of accountability mechanisms depends significantly on citizens' perceptions of institutional legitimacy and fairness. Institutional Theory suggests that individuals are more likely to comply with institutional rules and participate in governance processes when they perceive institutions as transparent, responsive, and capable of enforcing sanctions impartially (North, 1990; Scott, 2014). Conversely, where institutions are viewed as selective, politicized, or ineffective, citizens may disengage from formal reporting processes and resort to silence or informal coping mechanisms. Clausen et al. (2011) found that higher perceptions of corruption are strongly associated with lower levels of trust in public institutions, thereby reducing citizens' willingness to participate in accountability processes. This trust deficit presents a major challenge for anti-corruption efforts because reporting mechanisms cannot function effectively without active citizen engagement.

Previous research from northern Nigeria suggests that these national patterns are reproduced at the subnational level, with fear of retaliation and distrust in institutional processes emerging as significant barriers to reporting (Ibrahim, 2023; Hoffmann, 2024). However, relatively few studies have focused specifically on citizens' and stakeholders' experiences with accountability and corruption reporting within individual Nigerian states. National surveys such as Afrobarometer (2024) and UNODC (2024) provide valuable insights into public perceptions of corruption but often fail to capture the contextual realities that shape reporting behaviours at the state level. In addition, previous studies have paid limited attention to how diverse stakeholders, including government officials, business owners, traditional leaders, and anti-corruption actors, perceive existing accountability mechanisms and the barriers that undermine their effectiveness. Understanding these local dynamics is essential because anti-corruption interventions are implemented within specific institutional and socio-political contexts that shape their outcomes.

Against this backdrop, this study examines accountability and reporting mechanisms in Katsina State, Nigeria, from the perspectives of citizens and key stakeholders. Specifically, the study addresses three objectives: (1) to assess the willingness of citizens and public sector workers to report corrupt practices; (2) to evaluate perceptions regarding the effectiveness of existing accountability structures; and (3) to identify the barriers that discourage the reporting of corruption. By generating empirical evidence from a subnational context, the study contributes to the growing body of literature on corruption and governance in Nigeria while providing policy-relevant insights for strengthening whistleblower protection, enhancing institutional legitimacy, and promoting citizen participation in anti-corruption efforts.

Literature Review

This review is organised around the three objectives of the study: citizens' willingness to report corruption, perceptions of the effectiveness of accountability structures, and the barriers that discourage reporting. Each sub-section examines the relevant theoretical and empirical literature, identifies points of scholarly consensus and disagreement, and highlights gaps that this study addresses.

Willingness to Report Corruption

The decision to report corruption is a complex behavioural outcome shaped by institutional, psychological, and contextual factors. Foundational work by Near and Miceli (1985) conceptualised whistleblowing as a process in which individuals weigh the anticipated costs and benefits of disclosure before acting. This rational-choice perspective has been refined by subsequent scholars who emphasise that reporting decisions are not purely calculative but are also influenced by ethical judgment, organisational culture, and the perceived legitimacy of the reporting system (Miceli, Near, & Dworkin, 2008; Rothwell & Baldwin, 2007). In settings where institutions are perceived as ineffective or politically compromised, the rational choice may be silence not because individuals condone corruption, but because they estimate that the personal risks of reporting outweigh any potential institutional response.

Comparative studies have demonstrated that willingness to report corruption varies substantially across governance contexts. In countries with strong rule of law and independent oversight bodies, citizens are more likely to utilise formal reporting channels (Rose-Ackerman & Palifka, 2016). Conversely, in settings characterised by weak institutional enforcement and selective justice, reporting rates decline sharply. Persson, Rothstein, and Teorell (2013) argued that in contexts of systemic corruption, the act of reporting becomes a collective action problem: individuals refrain from reporting because they doubt that others will do the same, and because the institutional environment fails to protect those who take the risk. This theoretical insight is particularly relevant to sub-Saharan Africa, where anti-corruption agencies often possess formal mandates but lack operational autonomy and public credibility (Mungiu-Pippidi, 2015).

In Nigeria, survey evidence consistently points to a significant gap between awareness of corruption and willingness to report it. Afrobarometer (2024) found that while 80% of Nigerians believed corruption had increased, only 10% felt they could report it without fear of retaliation. The UNODC (2024) bribery survey similarly reported that citizens frequently avoided formal reporting mechanisms due to perceptions of institutional ineffectiveness and fear of victimisation. These national-level findings, however, mask considerable subnational variation. States in northern Nigeria, including Katsina, present unique governance dynamics characterised by the intertwining of formal bureaucratic structures with traditional authority systems that may shape reporting behaviour differently than in southern or urban contexts (Ibrahim, 2023). Yet, empirical studies that specifically examine willingness to report corruption at the state level remain scarce. This study addresses that gap by providing direct, context-specific evidence from Katsina State.

Perceptions of the Effectiveness of Accountability Structures

Accountability structures encompass the formal mechanisms through which public officials are required to explain and justify their actions, and through which sanctions may be imposed for misconduct (Bovens, 2007). These include legislative oversight, judicial review, anti-corruption agencies, internal audit units, and citizen complaint channels. The effectiveness of such structures, however, is not determined solely by their formal design. Rather, as institutional theory emphasises, it depends on the extent to which they are perceived as legitimate, impartial, and capable of enforcing rules consistently (Scott, 2014; North, 1990).

A substantial body of empirical literature has established a strong negative association between perceptions of corruption and confidence in public institutions. Clausen, Kraay, and Nyiri (2011), using data from a global survey, demonstrated that higher corruption levels correlate with lower trust in governance systems. This relationship has been replicated in the Nigerian context. Hoffmann (2024) documented widespread distrust in judicial and procurement accountability mechanisms in Katsina State, with stakeholders expressing scepticism about the willingness of institutions to sanction influential offenders. Similarly, Ibrahim (2023) found that citizens in Katsina and Sokoto States viewed accountability institutions as constrained by political interference and inadequate enforcement capacity.

A critical tension in the literature concerns the relationship between the formal existence of reporting mechanisms and their perceived effectiveness. Several studies have noted that governments may adopt anti-corruption frameworks whistleblower policies, complaint hotlines, transparency portals in response to donor pressure or international convention obligations, without investing in the enforcement capacity needed to make them function effectively (Persson et al., 2013; Mungiu-Pippidi, 2015). This phenomenon, which institutional theorists describe as “decoupling” (Meyer & Rowan, 1977), creates a situation where formal structures exist on paper but are disconnected from the lived experiences of citizens who seek to use them. The present study directly engages with this tension by examining whether respondents in Katsina State perceive a gap between the availability of reporting channels and their practical utility.

Barriers to Reporting Corruption

Understanding the barriers to corruption reporting is essential for designing effective accountability interventions. The literature distinguishes between institutional, social, and individual-level barriers, though these categories frequently intersect (Near & Miceli, 1985; Miceli et al., 2008).

Fear of retaliation remains the most consistently documented barrier across diverse national contexts. Potential whistleblowers face risks that include dismissal from employment, demotion, social ostracism, harassment, and physical intimidation (Transparency International, 2022). In settings where legal protections for whistleblowers are weak or poorly enforced, these risks become amplified. Nigeria’s Whistleblower Protection Policy, introduced in 2016, was designed to address these concerns by offering financial rewards and legal safeguards to individuals who report corruption (ICPC, 2021). However, implementation has been inconsistent, and high-profile cases of whistleblowers facing retaliation have eroded public confidence in the policy’s effectiveness (UNODC, 2024).

Lack of trust in institutional processes constitutes a second major barrier. When citizens believe that reported cases will not be investigated impartially or that influential individuals will evade sanctions, the incentive to report diminishes substantially. This trust deficit is particularly pronounced in neopatrimonial governance settings, where formal institutions coexist with informal patronage networks that shield elites from accountability (Bratton & van de Walle, 1997). Under such conditions, citizens may perceive the formal reporting system not as a mechanism for justice but as an instrument of selective enforcement that targets political opponents while protecting allies (Adebanwi, 2017).

Social pressures represent a third category of barriers. In contexts characterised by strong communal ties and kinship obligations, reporting a colleague, superior, or community member may be perceived as an act of betrayal rather than civic responsibility (Smith, 2007). Blundo and Olivier de Sardan (2006) documented how everyday corruption in West Africa is governed by complex social norms that blur the boundary between legitimate reciprocity and illicit exchange. While such norms do not necessarily condone grand corruption, they may inhibit individual reporting of specific acts, particularly at the local level.

Finally, previous experiences of retaliation or institutional inaction create a self-reinforcing cycle of silence. When individuals observe that those who reported corruption in the past suffered adverse consequences or that their complaints produced no meaningful response, they are less likely to report future incidents (Rothwell & Baldwin, 2007). This dynamic is particularly damaging because it entrenches a culture of impunity over time, making it progressively more difficult to establish reporting as a legitimate and expected social practice.

Theoretical Framework: Institutional Theory

This study is anchored in Institutional Theory, which provides the analytical lens for understanding how formal and informal rules shape citizens' engagement with accountability mechanisms. Institutional Theory, as developed by North (1990) and Scott (2014), posits that institutions structure human interaction by establishing the "rules of the game" both formal (laws, regulations, organisational procedures) and informal (norms, conventions, codes of conduct). The theory emphasises that the effectiveness of institutions depends not merely on their formal design but on their perceived legitimacy and the consistency with which they are enforced.

The relevance of Institutional Theory to this study lies in its ability to explain the gap between the formal existence of accountability mechanisms and their practical utilisation. Three core constructs of the theory are directly operationalised in this study. First, institutional legitimacy the belief that institutions have the rightful authority to make and enforce rules is captured through items measuring respondents' perceptions of the accountability of senior officials (Mean = 2.95) and the effectiveness of government fund utilisation (Mean = 2.92). Where these perceptions are moderate, as the data suggest, the theory predicts lower citizen engagement with institutional processes. Second, institutional predictability the expectation that rules will be applied consistently and impartially is operationalised through items on transparency in procurement (Mean = 2.90) and the existence of safe reporting mechanisms (Mean = 3.63). The disconnect between the acknowledgement that mechanisms exist and the low willingness to use them (Mean = 1.70) is a classic manifestation of what Meyer and Rowan (1977) termed "decoupling," where formal structures are adopted for legitimacy but remain disconnected from actual organisational practice. Third, institutional sanctions the credible threat of punishment for misconduct is indirectly assessed through the barriers to reporting. Fear of job loss (36.6%) and previous experiences of retaliation (15.0%) indicate that the institutional environment is perceived as one that penalises reporters rather than offenders.

Applying these theoretical constructs, the study moves beyond descriptive accounts of reporting behaviour to an analytical explanation grounded in institutional dynamics. The findings can thus be interpreted not simply as evidence of individual reluctance but as rational responses to an institutional environment that fails to provide the legitimacy, predictability, and protection necessary for effective citizen engagement in accountability processes.

Methodology

The study employed a mixed-methods cross-sectional survey design conducted in Katsina State, Nigeria. A multi-stage sampling procedure was used to select three Local Government Areas Katsina, Daura, and Funtua representing the state's three senatorial zones. Within each LGA, institutional wards were purposively selected, communities identified based on the presence of key public institutions, and respondents drawn from education, health, agriculture, and public works departments using availability sampling. The sample size of 385 was determined using Cochran's formula; 381 questionnaires were completed and returned, yielding a 99.0% response rate. Complementing the survey, in-depth interviews were conducted with 19 purposively selected key informants, including government officials, anti-corruption agency personnel, business owners, and a traditional leader.

Questionnaire items, measured on a 5-point Likert scale, assessed willingness to report corruption, perceptions of accountability mechanisms, and barriers to reporting. Composite indices were generated using mean scores, with interpretation bands defined from 1.00–1.49 (Very Low) to 4.50–5.00 (Very High). Quantitative data were analysed using descriptive statistics, while qualitative data were thematically analysed. The study acknowledges limitations, including its cross-sectional design, reliance on self-reported data, restricted geographic coverage due to security challenges, and a sample predominantly male and public-sector based. Triangulation of methods and a high response rate strengthen the credibility of the findings. Ethical protocols voluntary participation, informed consent, anonymity, and confidentiality were strictly observed throughout.

Results

The study examined citizens' and stakeholders' perspectives regarding accountability and reporting mechanisms in Katsina State, Nigeria. Specifically, the analysis focused on respondents' willingness to report corruption, perceptions regarding the effectiveness of accountability structures, and the barriers that discourage the reporting of corrupt practices.

Socio-Demographic Characteristics of Respondents

Table 1 presents the socio-demographic profile of the survey respondents.

Variable	Category	Percentage (%)
Gender	Male	91.4
	Female	8.6
Age	30 years & below	11.4
	31 – 45 years	42.1
	46 years & above	46.5
Marital Status	Married	93.0
	Divorced	2.3
	Single	2.6
	Widowed	2.1
Religion	Islam	97.4
	Christian	2.6
Education	Primary	2.6
	Secondary	6.2
	Tertiary	91.2

Source: Author's field survey (2026).

The sample was predominantly male (91.4%), married (93.0%), and Muslim (97.4%). The largest age cohort was 45 years and above (46.5%), followed by those aged 31–45 years (42.1%), with only 11.4% aged 30 years or below. A substantial majority (91.2%) had attained tertiary institutions.

Willingness to Report Corruption

Table 2 presents respondents' likelihood of reporting corrupt practices occurring within their respective institutions and sectors.

Table 2: Likelihood of Reporting Corruption

Response Category	**Percentage (%)**
Very unlikely	51.4
Unlikely	31.7
Neutral	13.2
Likely	2.9
Very likely	0.8

Source: Author's field survey (2026).

The findings indicate a generally low willingness among respondents to report corruption. More than half of the respondents (51.4%) reported that they were very unlikely to disclose corrupt practices, while 31.7% indicated that they were unlikely to report such incidents. Only 2.9% and 0.8% of respondents reported that they were likely and very likely, respectively, to expose corruption. Overall, 83.1% of respondents expressed reluctance to report corruption, suggesting a pervasive lack of confidence in existing reporting systems. These findings imply that formal accountability mechanisms may not be functioning effectively as instruments for citizen participation in anti-corruption efforts. The qualitative findings corroborate this observation. One government official remarked:

> Many people know what is happening in their organizations, but they are afraid of the consequences of speaking out. Once people believe that nothing will happen to offenders, they prefer to remain silent." (IDI/Government Official/Katsina LGA, 2026).

Similarly, an anti-corruption agency official stated:

> The challenge is not necessarily the absence of reporting channels; it is the fear that reporting will expose individuals to victimization without guaranteeing justice (IDI/Anti-Corruption Official, 2026).

Perceptions of Accountability Mechanisms

Respondents were further asked to assess the effectiveness of accountability structures operating within their institutions. The results are presented in Table 3.

Table 3: Accountability and Reporting Mechanisms

Indicators	**Mean Score**	**Interpretation**
Reporting witnessed corruption	1.70	Low
Safe and effective mechanisms for reporting	3.63	High
Holding senior officials accountable for mismanagement	2.95	Moderate
Transparency in procurement and project execution	2.90	Moderate
Effective utilization of government funds	2.92	Moderate

Source: Author's field survey (2026).

Interpretation bands: 1.00–1.49 = Very Low, 1.50–2.49 = Low, 2.50–3.49 = Moderate, 3.50–4.49 = High, 4.50–5.00 = Very High.

The results reveal a contradiction in respondents' perceptions of accountability mechanisms. While respondents generally agreed that safe and effective reporting mechanisms existed within their institutions (Mean = 3.63), the likelihood of utilizing such mechanisms remained very low (Mean = 1.70). This suggests that the formal availability of reporting channels does not necessarily translate into actual reporting behaviour. Furthermore, perceptions regarding the accountability of senior officials (Mean = 2.95), transparency in procurement processes (Mean = 2.90), and effective utilization of public funds (Mean = 2.92) were only moderate, indicating persistent concerns regarding institutional responsiveness and integrity. Qualitative evidence provides additional insights into these perceptions. According to one business owner:

> Even when mechanisms exist, people doubt whether influential individuals will actually be sanctioned. This discourages confidence in the entire process." (IDI/Business Owner/Funtua LGA, 2026).

Similarly, a traditional leader observed:

> People have seen situations where complaints produced no meaningful action. As a result, many believe that reporting corruption is an exercise in futility." (IDI/Traditional Leader/Daura LGA, 2026).

Barriers to Reporting Corruption

To better understand the reluctance to report corruption, respondents identified factors that discourage them from disclosing corrupt practices. The results are presented in Table 4.

Table 4: Reasons for Not Reporting Corruption

Reasons	**Percentage (%)**
Fear of job loss	36.6
Lack of trust in the system	27.5
Social pressure	20.0
Previous cases of retaliation	15.0

Source: Author's field survey (2026).

The findings reveal that fear of losing one's employment constituted the most significant barrier to corruption reporting, as indicated by 36.6% of respondents. This was followed by lack of trust in institutional processes (27.5%), social pressure (20.0%), and concerns arising from previous experiences of retaliation against whistleblowers (15.0%). These findings suggest that citizens' reporting decisions are influenced not only by institutional considerations but also by social and occupational realities that increase the perceived costs of disclosure. The qualitative findings reinforce these concerns. One respondent noted:

> People have families to care for. If reporting corruption means risking your job or livelihood, most individuals will choose to protect themselves." (IDI/Government Official/Daura LGA, 2026).

Another participant explained:

> Those who reported in the past were either transferred, isolated, or labelled as troublemakers. Such experiences discourage others from coming forward." (IDI/Anti-Corruption Official, 2026).

Taken together, the findings demonstrate that accountability mechanisms in Katsina State are constrained by low public trust, fear of retaliation, and limited confidence in institutional responsiveness. Although formal reporting structures may exist, citizens and stakeholders remain reluctant to engage with them because of concerns regarding personal safety, job security, and the perceived ineffectiveness of accountability institutions. These challenges have important implications for anti-corruption efforts, as they undermine citizen participation and reduce the likelihood that corrupt practices will be detected and sanctioned.

Discussion of Findings

The findings of this study reveal that citizens and stakeholders in Katsina State exhibit a generally low willingness to report corrupt practices despite the existence of formal accountability structures. The overwhelming proportion of respondents who indicated that they were unlikely to report corruption (83.1%) is theoretically significant: it represents a clear behavioural manifestation of what Institutional Theory terms a crisis of institutional legitimacy (Scott, 2014). From this perspective, citizens' reluctance is not merely a personal failure of civic courage but a rational response to an institutional environment that has consistently failed to demonstrate the impartiality, predictability, and protective capacity that legitimate institutions are expected to provide. When institutions cannot credibly guarantee that reporting will lead to proportionate sanctions against offenders rather than retaliation against reporters, the anticipated costs of disclosure systematically outweigh the anticipated benefits—a calculation that Near and Miceli (2008) identified as central to whistleblowing decisions.

This finding reinforces the argument that effective anti-corruption systems require more than institutional presence; they depend fundamentally on citizens' trust in the fairness, responsiveness, and protective capacity of those institutions. The present study extends national findings by Afrobarometer (2024) and UNODC (2024) by demonstrating how such perceptions manifest within a specific subnational context where the interplay of formal bureaucratic structures and traditional authority systems creates distinct institutional dynamics (Ibrahim, 2023). The qualitative evidence further suggests that citizens' reluctance to report corruption is not merely a consequence of apathy but a strategic withdrawal from a system perceived to offer insufficient safeguards.

A particularly important theoretical implication emerges from respondents' perceptions of accountability mechanisms. Although participants generally acknowledged the existence of formal channels through which corruption could be reported (Mean = 3.63), their willingness to utilize such channels remained remarkably low (Mean = 1.70). This apparent contradiction exemplifies the phenomenon of institutional decoupling, a concept central to Institutional Theory (Meyer & Rowan, 1977; Bromley & Powell, 2012). Decoupling occurs when organisations adopt formal structures such as whistleblower policies, complaint hotlines, and transparency portals to meet external expectations and secure legitimacy, while simultaneously failing to integrate these structures into actual organisational practice. In Katsina State, the existence of reporting mechanisms appears to serve a symbolic function, signalling compliance with anti-corruption norms, without being embedded in a broader institutional framework that makes reporting safe, effective, and consequential.

The moderate scores for holding senior officials accountable (Mean = 2.95), transparency in procurement (Mean = 2.90), and effective utilisation of public funds (Mean = 2.92) further illuminate the nature of this decoupling. These scores reflect a citizenry that perceives formal rules and procedures as existing but not reliably enforced. Institutional Theory predicts that under such conditions, citizens will refrain from engaging with formal mechanisms because the expected institutional response investigation, sanction, redress is not guaranteed. The qualitative evidence supports this interpretation, as informants consistently emphasised that the existence of reporting channels was not matched by institutional will to act upon reports, particularly when influential individuals were implicated. This finding aligns with Persson, Rothstein, and Teorell's (2013) argument that in contexts of systemic corruption, the failure of institutions to enforce rules consistently transforms anti-corruption efforts from a principal-agent problem into a collective action dilemma: individuals refrain from reporting because they doubt that others will do the same, and because they perceive that the institutional environment penalises reporters rather than offenders.

The analysis of barriers to reporting further consolidates the theoretical interpretation of the findings. The predominance of fear of job loss (36.6%) as a barrier directly implicates the institutional environment in shaping reporting behaviour. Institutional Theory posits that for formal rules to guide behaviour, they must be accompanied by credible enforcement mechanisms that protect those who comply and sanction those who do not (North, 1990). In the context of Katsina State, the evidence suggests that the institutional framework has failed to establish such credibility. Rather than protecting whistleblowers, the system is perceived as exposing them to occupational and social risks. The combined influence of lack of trust in the system (27.5%) and previous experiences of retaliation (15.0%) indicates that the institutional environment has generated a self-reinforcing cycle of silence: past failures to protect reporters or act upon their disclosures have eroded confidence, which in turn depresses future reporting, which further entrenches impunity. This cycle aligns with Rothwell and Baldwin's (2007) observation that organisational climates in which whistleblowers have suffered adverse consequences produce widespread codes of silence that are difficult to reverse.

The finding that social pressure accounts for 20.0% of the barriers introduces an important interaction between formal and informal institutions. While social norms that discourage reporting are sometimes interpreted as a cultural phenomenon distinct from institutional factors (Smith, 2007), Institutional Theory suggests that formal and informal institutions are interdependent. Where formal accountability mechanisms are weak or perceived as illegitimate, informal social norms that prioritise loyalty and solidarity may become more salient in guiding behaviour. In other words, the influence of social pressure on reporting decisions is itself a product of institutional weakness: if formal mechanisms were perceived as effective and protective, the social costs of reporting might be outweighed by the institutional benefits. This interpretation challenges simplistic cultural determinist explanations and instead locates the roots of non-reporting in the structural conditions of governance.

On the whole, the findings underscore the explanatory power of Institutional Theory in accounting for the low willingness to report corruption in Katsina State. The study provides empirical evidence that the effectiveness of accountability mechanisms is not determined solely by their formal availability but by citizens' perceptions of institutional legitimacy, predictability, and fairness. Where institutions are characterised by decoupling where formal structures are present but not reliably enforced citizens rationally choose silence as a protective strategy. The theoretical implication is that anti-corruption interventions that focus exclusively on creating new reporting channels or strengthening legal frameworks are unlikely to succeed unless they also address the deeper institutional deficits that undermine public confidence. Rebuilding institutional legitimacy requires consistent, impartial enforcement of sanctions, transparent handling of reported cases, and demonstrable protection for those who take the risk of reporting. Without such measures, the gap between institutional form and function will persist, and citizens will continue to perceive reporting as a risk rather than a civic responsibility.

Conclusion and Recommendations

This study examined citizens' and stakeholders' perspectives on accountability and reporting mechanisms in Katsina State, Nigeria. The findings revealed that although formal structures for reporting corruption exist, citizens exhibit a generally low willingness to utilize such mechanisms. A combined 83.1% of respondents indicated reluctance to report corrupt practices, primarily because of fear of retaliation, lack of trust in institutional processes, social pressures, and concerns about job security. The apparent disconnect between the availability of reporting channels (Mean = 3.63) and their actual utilization (Mean = 1.70) demonstrates that the effectiveness of accountability mechanisms depends largely on public perceptions regarding institutional fairness, responsiveness, and the likelihood of meaningful action against perpetrators. The findings support the propositions of Institutional Theory, which emphasize that institutional legitimacy and public confidence are essential for ensuring compliance with formal rules and encouraging citizen participation in governance processes.

The study therefore recommends the following:

1. Strengthen whistleblower protection mechanisms: The Katsina State Government should enact comprehensive whistleblower protection legislation that guarantees confidentiality, safeguards against victimization, and provides legal support for individuals who report corruption. Such safeguards would reduce the personal risks associated with reporting and encourage greater citizen participation.

2. Enhance institutional transparency and consistency: Accountability institutions should prioritize transparency in the handling of reported cases. Public confidence can be enhanced when investigations are conducted impartially and sanctions are applied irrespective of individuals' social or political status. Regular public disclosure of investigation outcomes would signal institutional commitment to accountability.

3. Implement public enlightenment campaigns: Sustained awareness campaigns should be designed to educate citizens on available reporting channels, their rights as whistleblowers, and the importance of civic engagement in promoting accountability. These campaigns should particularly target public sector workers who face the greatest occupational risks in reporting.

4. Establish independent oversight bodies: An independent ombudsman office should be created to receive and investigate whistleblower complaints, operating outside the hierarchical structures that currently enable elite interference. This would address the perception that accountability institutions are susceptible to political influence.

In conclusion, effective accountability systems require more than the establishment of formal reporting structures. They depend fundamentally on the extent to which citizens trust institutions, perceive them as fair and protective, and believe that reporting wrongdoing will result in meaningful action. Strengthening these dimensions of accountability is essential for improving corruption reporting and advancing broader anti-corruption objectives in Katsina State and similar contexts. Future studies may extend this inquiry by exploring comparative experiences across different states in Nigeria to generate a more comprehensive understanding of the factors shaping citizens' engagement with accountability mechanisms.

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