



CENTRE FOR PUBLIC
SECTOR GOVERNANCE

Promoting Public Sector Governance

Volume 1, Issue 2

PUBLIC SECTOR DIGEST

A quarterly newsletter of the SCGN, Center for Public Sector Governance

Upcoming Open Training:

**4-Week Executive
Governance Program
A Masterclass for
Director, Board
Members and Senior
Leaders of Government
Owned Enterprise**

The Interview Series

Article:

**Annual Reporting
Accessibility and
Transparency in
Nigerian State-Owned
Enterprises**

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MESSAGE FROM THE COO'S DESK

Charting a New Course for Public Governance

Welcome to the second edition of the CPSG E-Magazine.

Building a legacy of institutional excellence isn't just about the policies we write; it's about the culture we breathe into our organizations every day. This second edition of our e-magazine is a reflection of that belief.

As I look back at our **2025 Activity Snapshot** and toward our **2026 Calendar**, I'm reminded that governance is a human endeavor. It's why we've dedicated so much of this issue to the "people" side of the equation from the **Interview Series with Dr. Ndukwe** to our deep dive into **Role Modeling in Public Leadership**.

From Digital Ambition to Institutional Reality

We are currently navigating a massive national shift toward digital adoption. However, as our feature article, "**Readiness Before Reform**," points out, technology is not a magic wand. If we digitize a dysfunctional system, we simply get "digitized dysfunction." This edition challenges us to assess our institutional capacity, our human capital, our infrastructure, and our governance culture before we flip the switch on full digital adoption.

An Invitation to Lead

For the Directors and Board Members reading this, I invite you to look closely at our **4-Week Executive Governance Program**. Led by global governance expert Dr. Femi Ogunrinde, this masterclass is designed to move beyond theory and give you the practical tools to diagnose gaps and drive sustainable reforms in your own institutions.

This magazine is more than a collection of articles; it's a roadmap for the modern public sector leader. I hope the insights within these pages spark the conversations and the change that our institutions so urgently need.

Warmly,

The Chief Operating Officer (COO)

Centre for Public Sector Governance (CPSG)



MEET OUR BOARD MEMBERS



Dr. Ernest Ndukwe, OFR
Board Chairman



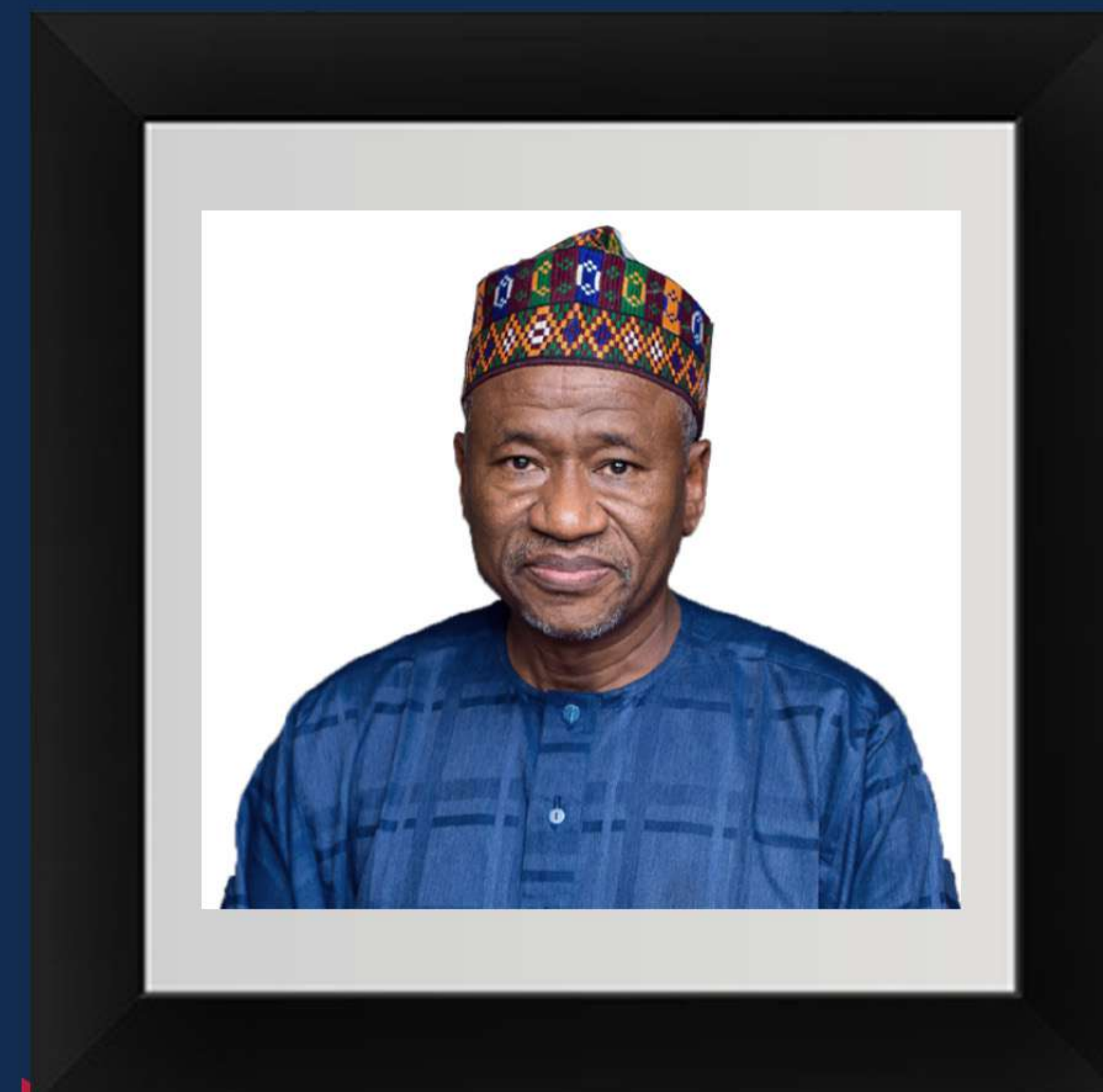
Professor Fabian Ajogwu, OFR, SAN
Board Member



Mr. Odein Ajumogobia, OFR, SAN
Board Member



Ms. Rabi Isma
Board Member



Mr. Muhammad K. Ahmad, OON
Board Member

A Year of Milestones

Followers Growth

+295 Total Increase
1,400%

Total Followers

 **315** 

Blog Articles Published

8

Leadership and
Governance Articles

 **Medium**

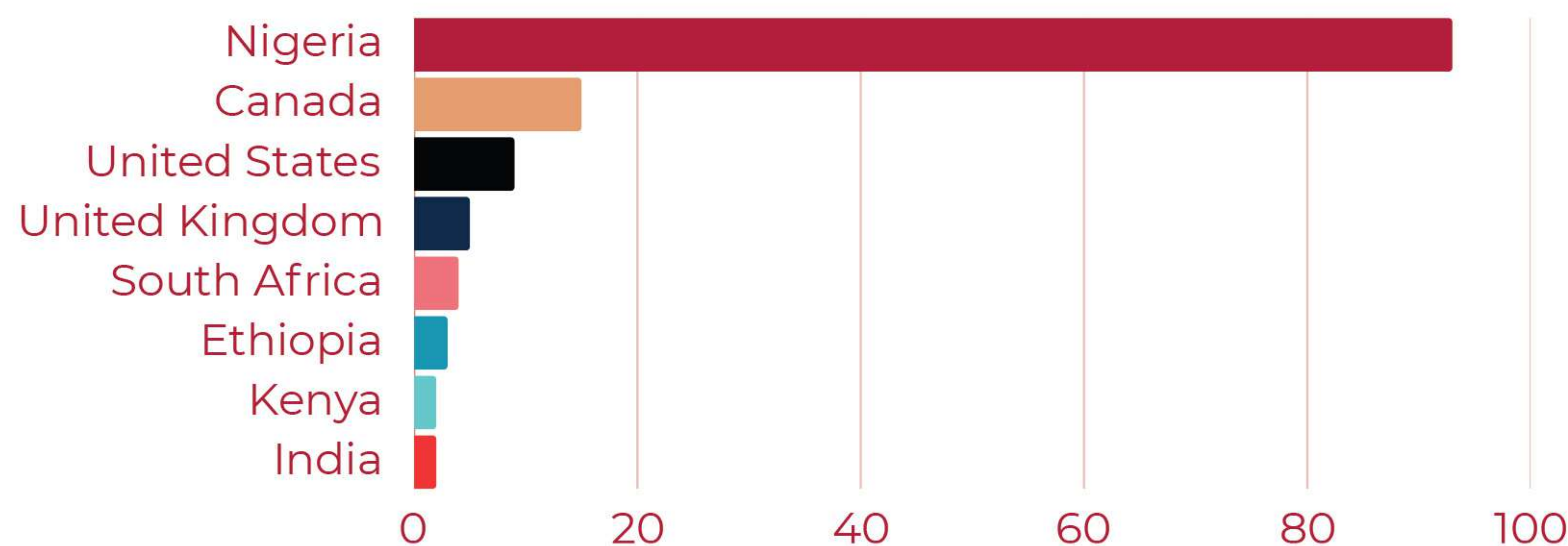
Interview Series

6

Interviews with
distinguished voices



Top followers and countries



Nigeria dominates with 66% of our audience, followed by Canada at 11% and the US at 6%. Our reach spans Africa, North America, Europe, and Asia.

Launch of Journal



Launch of Whitepaper



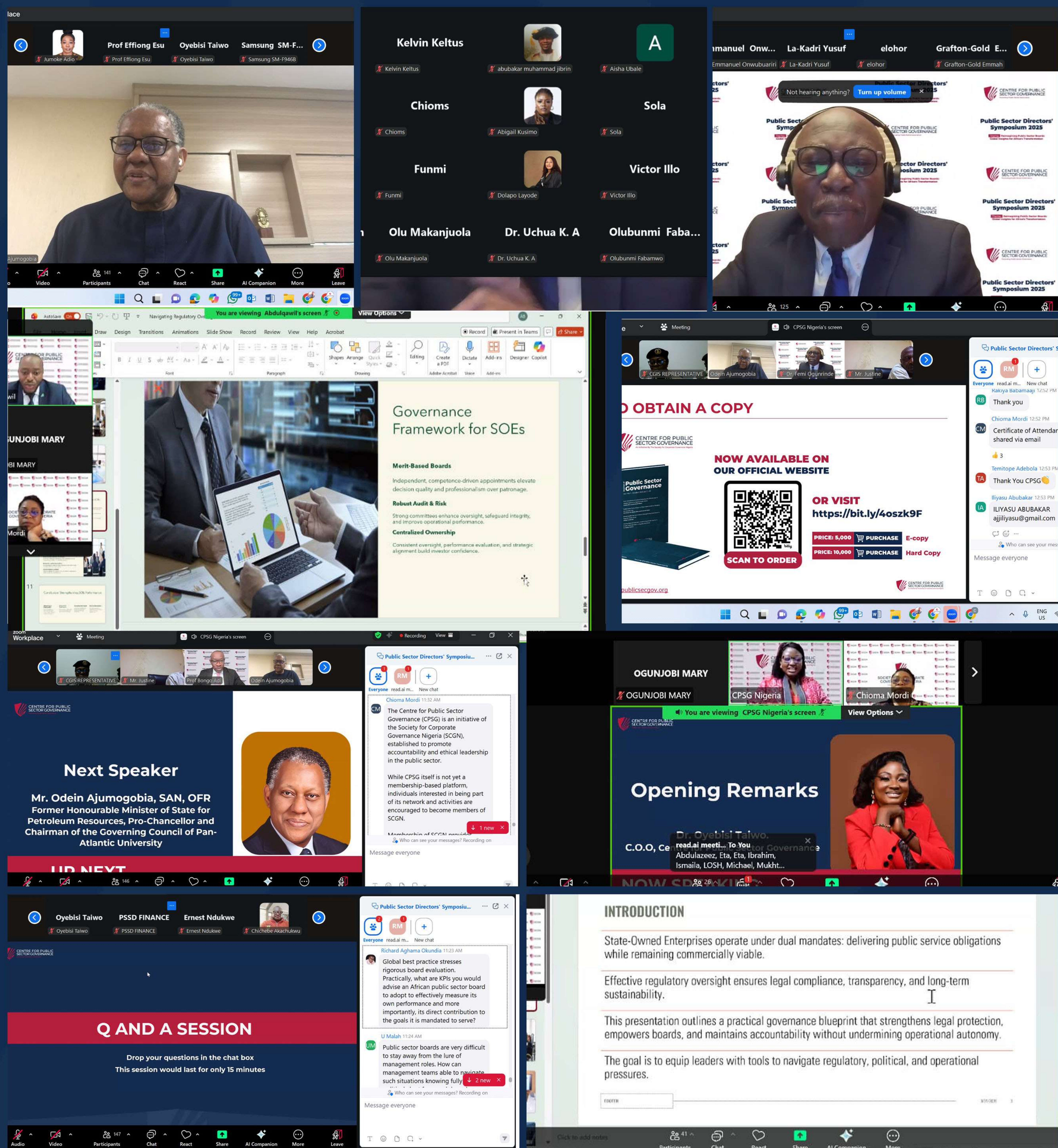
Strategic Partnerships



Launch of E-magazine



Snapshot from Some of CPSG Events



FIRST EDITION – JOURNAL OF PUBLIC SECTOR GOVERNANCE

Reflecting on the First Edition of the Journal of Public Sector Governance

The inaugural edition of the Journal of Public Sector Governance represents a significant contribution to ongoing discourse on governance reform and institutional development, particularly within the Nigerian and broader African public sector. It brings together a collection of insightful and thought-provoking articles addressing some of the most pressing challenges confronting public institutions today.

The edition explores essential themes such as the effectiveness of integrity systems in Nigeria’s public sector, emphasizing the need to move from mere compliance to building a culture of accountability and ethical conduct. It also examines the persistent gap between public sector design and policy implementation, highlighting capacity constraints and the importance of strengthening institutional effectiveness.

In addition, the journal provides a compelling analysis of ethical leadership as a cornerstone for improving governance outcomes, reinforcing the role of leadership behaviour in shaping institutional culture and performance. It further advances important conversations on gender equity in public administration, calling for a shift beyond tokenistic approaches toward more inclusive and impactful participation across Nigeria and Africa.

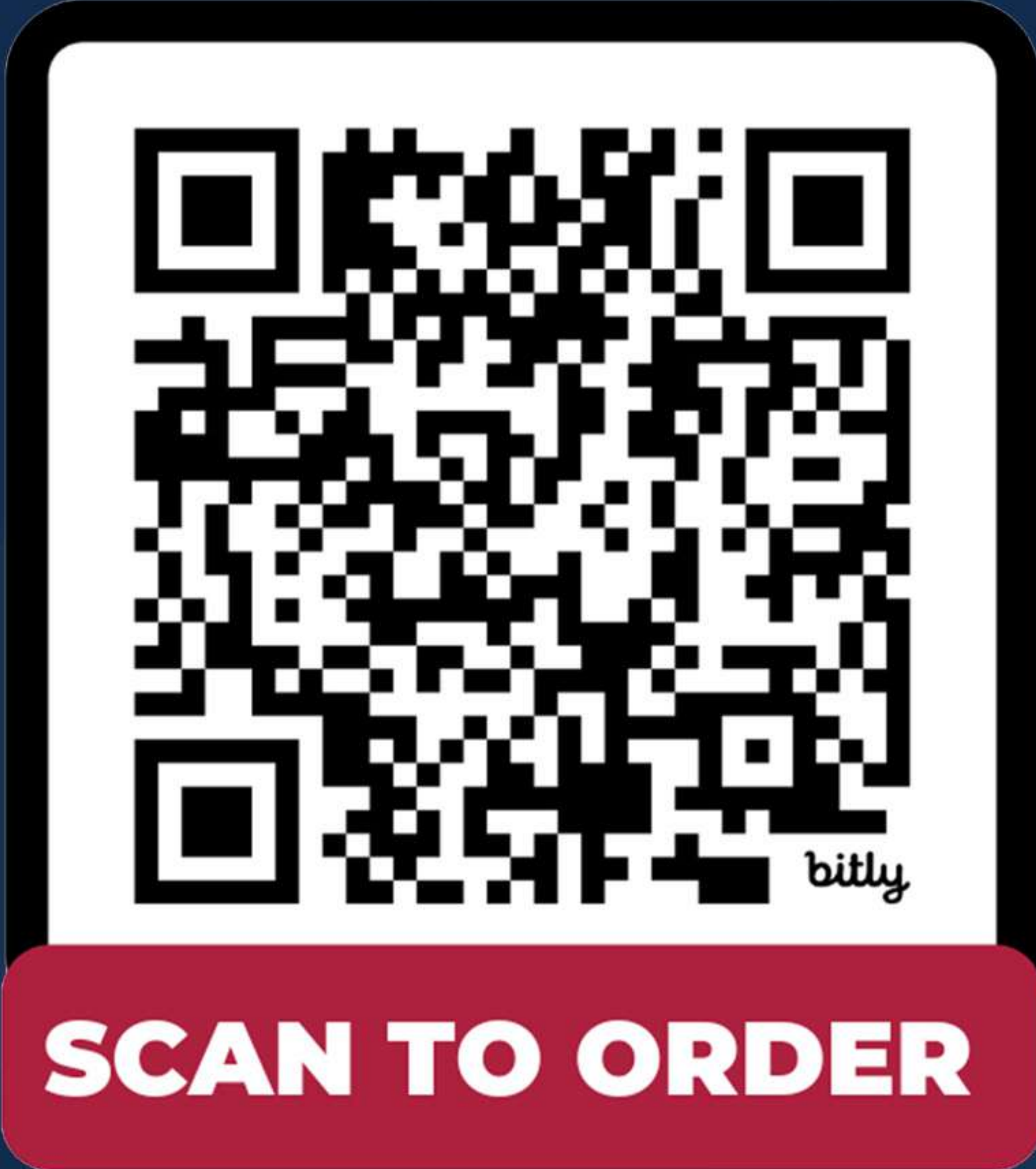
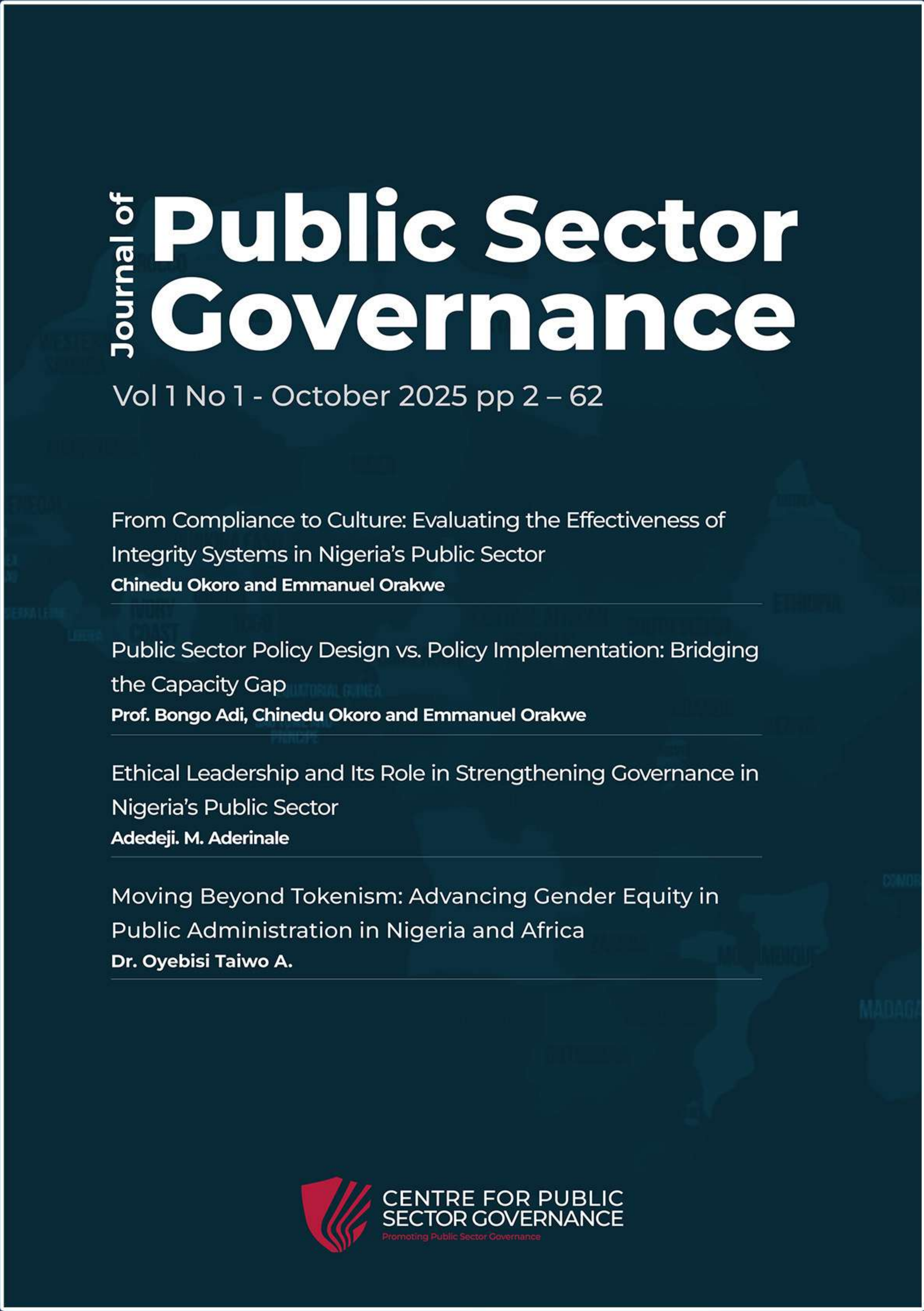
Collectively, these contributions underscore the journal’s commitment to bridging theory and practice by offering evidence-based insights and practical perspectives. The first edition sets a strong foundation for continued engagement, positioning the journal as a valuable platform for advancing knowledge, informing policy, and promoting excellence in public sector governance.

The first edition is available in both **hardcopy and softcopy formats.**

To access the softcopy, scan qr code

For hardcopy requests, please contact:
otaiwo@publicsecgov.org | 09034137580

Email inquiries can be directed to: **info@publicsecgov.org**



Open Training – 4 Week Executive Governance Program. A Masterclass for Directors, Board Members, and Senior Leaders of Government Owned Enterprise.



**CENTRE FOR PUBLIC
SECTOR GOVERNANCE**
Advancing Public Sector Governance

4-Week Executive Governance Program

A Masterclass for Director, Board
Members and Senior Leaders of
Government Owned Enterprise

Virtual | Paid
May (6th, 13th, 20th, 27th), 2026

Training Fee:
₦500,000

Register Here:
<https://bit.ly/4srDcdL>



LEAD FACILITATOR
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Vice-Chair, Saskatchewan Social Services
Appeals Board, Ministry of Social Services,
Government of Saskatchewan

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Strong institutions are built on strong governance. Across Nigeria's Government-Owned Enterprises, governance gaps continue to weaken institutional performance and public trust. Addressing these challenges requires leaders who understand governance frameworks, accountability systems, and the strategic role of boards and executives.

The Centre for Public Sector Governance (CPSG) is pleased to introduce the 4-Week Executive Governance Program is a high-level masterclass designed specifically for Directors, Board Members, Chief Executives, and Senior Leaders seeking to strengthen their capacity to lead with clarity, accountability, and impact.

This intensive program provides participants with practical knowledge and tools to navigate complex governance challenges, enhance board effectiveness, and drive sustainable institutional performance. Through expert-led sessions, real-world case studies, and interactive discussions, participants will gain deeper insights into corporate governance frameworks, risk management, regulatory compliance, and leadership accountability.

Participants will gain practical insights into:

- Public sector corporate governance frameworks
- Board and management roles and accountability
- Diagnosing governance gaps within institutions
- Implementing sustainable governance reforms

Lead Facilitator: Dr. Femi Ogunrinde – Global Governance Expert

Program Dates: May 6th, 13th, 20th & 27th, 2026

Format: Virtual

Training Fee: N500,000

Register now to secure your place in this exclusive executive training program.

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READINESS BEFORE REFORM: ASSESSING INSTITUTIONAL CAPACITY OF SOES FOR FULL DIGITAL ADOPTION

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Abstract

Readiness Before Reform: Assessing Institutional Capacity of SOEs for Full Digital Adoption Abstract Nigeria's State-Owned Enterprises (SOEs) stand at a pivotal crossroads. As the federal government accelerates its digital transformation agenda, anchored in the National Digital Economy Policy and Strategy 2020 to 2030, there is an urgent question that precedes the reform itself: are these institutions genuinely ready?

This article argues that digital adoption without institutional readiness is not transformation; it is merely the digitization of dysfunction. Drawing on the Nigerian experience and comparative governance literature, it examines the key capacity dimensions, which include infrastructure, human capital, governance culture, and regulatory frameworks, that determine whether an SOE can absorb and sustain full digital adoption.

It finds significant gaps across these dimensions and recommends a structured readiness assessment framework as a precondition for any SOE wide digital reform. The article concludes that reform sequencing, placing capacity building before technological deployment, is not a concession to incrementalism but a strategic imperative for durable governance outcomes.

Keywords: *SOEs, digital transformation, institutional capacity, governance reform, Nigeria, public sector.*

1. Introduction

Digital transformation has become the defining governance ambition of the 21st century. From Abuja to Accra, from Lagos to London, governments and public enterprises are racing to digitize operations, automate processes, and migrate services to electronic platforms. In Nigeria, this ambition is codified in the National Digital Economy Policy and Strategy (NDEPS) 2020–2030, which envisions a digitally-empowered public sector anchored on eight strategic pillars, including digital infrastructure,

digital skills, and digital governance. The federal government has since signaled its intent to digitize 75 per cent of government services by 2027.

Yet for Nigeria's State-Owned Enterprises (SOEs), ranging from the Nigerian National Petroleum Company Limited (NNPC Ltd) and the Nigerian Railway Corporation (NRC) to the various electricity Distribution Companies (DisCos) the path to digital adoption is neither straightforward nor uniform. These institutions carry the weight of decades of underinvestment, bureaucratic inertia, and governance deficits that a new software platform or cloud migration cannot, by itself, resolve. The question, therefore, is not whether SOEs should go digital that debate is largely settled, but whether they are institutionally prepared to do so effectively and sustainably.

This article contends that readiness must precede reform. It proposes a four-dimensional framework for assessing institutional capacity and applies it to the Nigerian SOE context. The argument is not that SOEs must achieve perfection before embarking on digital reform, but that a credible, evidence-based readiness assessment is an indispensable first step.

2. The Digital Ambition and the SOE Dilemma

Nigeria's digital transformation trajectory is, by any objective measure, ambitious. Since the National Information Technology Development Agency (NITDA) was established in 2001, the federal government has introduced successive policy frameworks, institutional structures, and capacity-building initiatives to advance e-government and digitisation. More recently, the government launched the 3 million Technical Talent (3MTT) Programme which was described as the largest talent accelerator of its kind in Nigeria with the goal of training three million technical professionals by 2027. The European Union has committed over €820 million in Nigeria's digital transition through the Global Gateway programme. Broadband penetration, whilst still at

approximately 48 per cent as of 2024, is growing, and the ICT sector now contributes nearly 20 per cent of Nigeria's real GDP.

Against this promising national backdrop, individual SOEs present a more complicated picture. Studies on digital governance in Nigeria consistently identify a stubborn transition gap, the shift from transactional e-government (basic online services) to transformational e-government (fully integrated, data-driven institutions) remains elusive.

The barriers are welldocumented: disparate funding for digital projects, absence of effective change management plans, insufficient technical expertise within institutions, and a governance culture that has historically rewarded compliance over innovation. These barriers are not incidental; they are structural.

3. A Framework for Assessing Institutional Readiness

Institutional readiness for digital adoption is best understood across four interconnected dimensions. These dimensions do not operate in isolation; weaknesses in one tend to compound deficiencies in others.

3.1 Physical and Digital Infrastructure

Digital transformation presupposes reliable foundational infrastructure such as stable electricity, strong connectivity, and secure data environments. For many Nigerian SOEs, this prerequisite is not yet met. Frequent power outages remain a persistent operational constraint: the very institutions expected to anchor a digital public sector operate in environments where power supply is inconsistent. The electricity sector's own DisCos who are expected to lead billing digitalization and smart metering adoption face this paradox acutely, grappling with infrastructural deficits even as they are expected to implement sophisticated metering technologies.

Broadband connectivity, whilst improving nationally, remains uneven. Rural and peri-urban areas where many SOE field operations are concentrated continue to suffer from poor internet access. Cloud adoption within the public sector is further



complicated by unclear regulatory positions on data sovereignty and misconceptions regarding international cloud legislation. Without resolving these foundational infrastructure questions, digital platforms deployed within SOEs risk becoming expensive, underutilized assets.

3.2 Human Capital and Digital Literacy

A 2021 UNESCO survey found that 90 per cent of African countries, including Nigeria, expressed a need for AI and digital skills capacity-building in the civil service. The finding underscores a critical human capital deficit that extends to SOEs. Even where awareness of digital tools is growing, the technical capacity to implement, maintain,

and adapt these systems is insufficient. Low investment in digital, data, and IT training, combined with poor adaptation of procured technologies to organizational needs, means that digitization efforts frequently stall at the installation phase.

The 3MTT programme and associated international partnerships from Huawei's ICT for Change initiative to the Japan International Cooperation Agency's technical assistance programmes represent meaningful interventions in the national skills pipeline. However, these efforts are primarily targeted at the broader workforce rather than the specific operational and governance needs of individual SOEs. A targeted digital skill needs assessment, institution by institution, is necessary before any large-scale adoption programme can be responsibly designed.

3.3 Governance Culture and Change Management

Technology does not transform institutions; people and systems do. One of the most underappreciated barriers to digital adoption in Nigerian SOEs is organizational culture, specifically the resistance to change embedded in bureaucratic structures that have long prioritized hierarchy and proceduralism over agility and innovation. The absence of effective change management frameworks in most SOEs means that even well-funded digitization projects encounter friction at the implementation stage, with staff reverting to manual processes when automated systems are perceived as too complex, unreliable, or threatening to established roles.

Governance culture is also linked to accountability. Successful examples of public sector digitization in Nigeria such as the Treasury Single Account (TSA) and the Integrated Payroll and Personnel Information System (IPPIIS) demonstrate what is possible when institutional leadership is aligned, political will is sustained, and the reform is sequenced with adequate stakeholder engagement. The converse is equally instructive: digital initiatives that were imposed without consultation, or rolled out without accompanying process redesign, have routinely underdelivered.

3.4 Regulatory and Legal Frameworks

Nigeria has made considerable strides in establishing a legal architecture for its digital economy. The Nigeria Data

Protection Act, the National Digital Economy and E-Governance Act 2024, and also the amended Cybercrimes Act 2024 which introduced a 72-hour incident reporting requirement, collectively represent a maturing regulatory environment. The International Telecommunication Union (ITU) has assessed Nigeria at G4 on its Generations of Regulation framework, indicating an advanced state of digital regulatory readiness.

Notwithstanding these developments, sector-specific regulation for SOEs remains uneven. Many SOEs operate under outdated enabling legislation that does not contemplate digital record-keeping, electronic contracting, or data governance obligations. Until the regulatory and legal frameworks governing individual SOEs are modernized to accommodate digital operations, there remains a significant compliance risk associated with full digital adoption.

4. The Case for Reform Sequencing

The lessons from Nigeria's e-government journey counsel against the temptation to conflate aspiration with capacity. Extensive institutional structures and policy frameworks have not, on their own, produced transformational outcomes. The transition from transactional to integrated digital government has been slow precisely because infrastructure, skills, culture, and regulation which are the foundational prerequisites were not addressed as part of a coherent sequencing strategy.

This article recommends that the Bureau of Public Enterprises (BPE) and the relevant line ministries establish a standardized Institutional Digital Readiness Assessment (IDRA) framework to be completed by each SOE prior to the commencement of any full digital adoption programme. Such a framework should evaluate each institution across the four dimensions outlined above, producing a readiness score and a tiered reform roadmap that sequences capacity-building investments ahead of technology deployment. This is not a counsel of delay; it is a counsel of deliberateness.

5. Conclusion

Nigeria's digital ambition is legitimate, timely, and consistent with the broader imperatives of the Fourth Industrial Revolution. For SOEs, however, ambition must be matched by an honest reckoning with institutional realities. Digital adoption is not simply a technology challenge; it is a governance challenge. Boards of SOEs, supervising ministers, and policy architects at the Bureau of Public Enterprises would be well-served to treat institutional readiness assessments not as administrative formality but as strategic governance instruments.

Readiness before reform is not a conservative posture. It is a recognition that sustainable digital governance in the public sector requires building the institutional soil in which technology can actually take root. The goal is not to delay transformation, it is to ensure that when it comes, it endures.

ROLE MODELING IN PUBLIC LEADERSHIP: THE MISSING LINK IN INSTITUTIONAL SUSTAINABILITY

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Abstract

Institutional sustainability remains a significant challenge in many public sector organizations, despite the presence of governance frameworks, regulatory systems, and policy reforms. This article examines the role of role modeling in public leadership as a critical yet often overlooked factor influencing the long-term stability and effectiveness of public institutions. It argues that leaders' ethical conduct, accountability, professionalism, and respect for institutional processes significantly shape organizational culture, employee behavior, and public trust. The article further explores how poor leadership contributes to weak accountability structures, declining performance, corruption risks, and erosion of institutional credibility. By emphasizing leadership by example as a foundation for good governance, the article proposes practical approaches to strengthen ethical leadership capacity and embed sustainable values within public institutions, thereby enhancing their continuity, legitimacy, and service delivery outcomes.

INTRODUCTION

The sustainability of public institutions has become a pressing global concern, particularly in developing governance contexts where organizational performance breaks down not because formal regulatory frameworks are absent, but because leadership itself is the weak link. Policies exist. Accountability mechanisms are on paper. Administrative reforms get announced. Yet public sector organizations across many settings still struggle with declining effectiveness, poor service delivery, and a public that trusts them less with each passing year. As scholars have long argued, leadership is one of the single most decisive factors in whether an organization succeeds or fails, because it directly shapes the attitudes, behaviors, and performance of the people within it.

Ethical leadership theory holds that leaders function as role models whose everyday conduct sends powerful signals about what norms and values are truly acceptable within an organization. Leaders who show integrity, hold themselves accountable, and maintain professionalism end up reinforcing governance structures and cultivating a genuine culture of responsibility. On the other hand, leaders who set a poor example open the door to indiscipline, weakened institutional controls, and a slow drift toward organizational instability.

This article contends that role modeling in public leadership is an important but frequently sidelined factor when it comes to institutional sustainability. It traces how leadership behavior molds organizational culture, drives performance, and ultimately determines whether public institutions retain their credibility and resilience.

UNDERSTANDING ROLE MODELING IN PUBLIC LEADERSHIP

Role modeling in public leadership is the process by which leaders shape organizational behavior and institutional outcomes through the ethical conduct, professionalism, and rule-adherence they personally demonstrate. In the public sector, leadership goes well beyond directing policy or overseeing administrative functions. It involves setting values, norms, and standards through personal example.

Public leaders are expected to embody integrity, accountability, transparency, fairness, and a genuine respect for institutional processes. These are not abstract virtues; they are essential for holding governance systems together and nurturing a sense of shared responsibility within public organizations. When leaders model the right behavior, they make compliance with regulations feel meaningful rather than performative, and they build trust among both employees and external stakeholders.

Ethical leadership has been linked to stronger organizational commitment, healthier workplace attitudes, and more responsible behavior among public servants. Leadership by example plays a substantial part in shaping both institutional culture and performance outcomes.

HOW LEADERSHIP BEHAVIOR SHAPES INSTITUTIONAL CULTURE

Leadership behavior acts as a primary driver of institutional culture in public sector organizations. Leaders set strategic direction, cultivate the working environment, and uphold ethical standards. When they articulate a clear vision and back it up with consistent personal conduct, they shape employee performance, build trust, and lay the groundwork for long-term sustainability—underpinning both cultural transformation and day-to-day operational efficiency.

Institutional culture is the web of shared values, norms, beliefs, and everyday practices that determine how policies and procedures actually get interpreted and carried out on the ground. Formal rules and governance frameworks provide structural scaffolding, but it is leadership conduct that decides whether those policies are applied with real integrity or simply exist on paper as symbolic artifacts.

Ethical leadership has been defined as "the demonstration of normatively appropriate conduct through personal actions and interpersonal relationships, and the promotion of such conduct to followers through two-way communication, reinforcement, and decision-making". This framing places a dual burden on ethical leaders: they must both exemplify integrity themselves and actively champion ethical standards throughout their organizations.

Leaders who take this seriously help create a culture marked by discipline, transparency, accountability, and shared responsibility. By consistently showing fairness, honoring due process, and staying committed to organizational goals, they reinforce institutional values and give employees a reason to align their own behavior with those expectations.

The reverse is equally true. When leaders disregard their own institution's rules, engage in unethical practices, or put personal gain ahead of organizational objectives, they send a quiet but unmistakable signal that such conduct is acceptable. Over time, this corrodes internal controls, chips away at professionalism, and drags down institutional performance. Leadership behavior, then, is not just about immediate organizational results.

THE EFFECT OF BAD ROLE MODELING IN PUBLIC LEADERSHIP

Poor role modeling in public leadership can have far-reaching consequences for institutional effectiveness, governance quality, and public confidence in government systems. Leadership behavior serves as a reference point for acceptable conduct within organizations; therefore, when leaders fail to demonstrate integrity, accountability, and professionalism, institutional standards are often weakened.

Another noteworthy outcome is the increased risk of corruption and abuse of power. Studies on public sector ethics indicate that unethical leadership creates permissive environments where misuse of authority, favoritism, and financial mismanagement are more likely to occur. Over time, such practices can become normalized within institutions, making reform efforts more difficult and costly.

Poor leadership example also contributes to declining professionalism and reduced staff morale. Employees who observe inconsistencies between leadership rhetoric and action may become disengaged, less committed to organizational goals, and more inclined to adopt counterproductive work behaviors. Ethical leadership vigorously accelerates employees' productivity, thereby reporting greater satisfaction.

Furthermore, the failure of public leaders to model ethical conduct often results in loss of public trust in government institutions. Public confidence is closely linked to perceptions of fairness, transparency, and responsible leadership.

These consequences highlight the importance of leadership by example in sustaining effective public institutions and maintaining societal confidence in governance systems.

UTILIZING ROLE MODELS TO BUILD INSTITUTIONAL SUSTAINABILITY

Role modeling in public leadership serves as a foundation for achieving long-term institutional sustainability. Institutional sustainability refers to the capacity of organizations to maintain effectiveness, credibility, and service delivery performance over time, regardless of leadership changes or political transitions. Ethical leadership helps in strengthening governance systems by promoting accountability, transparency, and adherence to established rules and procedures.

Good role modeling also promotes consistency and professionalism within public institutions. When leaders uphold standards of discipline, fairness, and responsibility, employees are more likely to internalize these values and apply them in their daily functions. This contributes to improved coordination, reduced conflict, and sustained organizational performance. Furthermore, leadership by example enables institutions to remain effective during periods of leadership transition. Institutions that rely heavily on individual personalities often experience instability when leadership changes occur.

However, when ethical values and professional norms are embedded in leadership behavior and organizational culture, institutional processes become more predictable and less vulnerable to disruption.

These perspectives underscore the importance of ethical role modeling as a strategic tool for building sustainable public institutions capable of adapting to evolving governance challenges.

STRENGTHENING ROLE MODELING IN PUBLIC LEADERSHIP

Sustaining institutional effectiveness requires deliberate strategies to strengthen role modeling in public leadership. One critical approach is leadership training focused on ethics and governance. Training programs that emphasize ethical decision-making, integrity, and accountability equip leaders with the knowledge and skills necessary to demonstrate principled behavior and set positive examples for their organizations.

Another key strategy is the implementation of merit-based appointments to leadership positions. When leadership roles are awarded based on competence, integrity, and experience rather than patronage or political affiliation, the likelihood of effective role modeling increases, and institutional norms are reinforced.

Sturdy accountability and oversight mechanisms are equally critical. Clear evaluation processes, consistent performance monitoring, and enforceable consequences for unethical behavior ensure that leaders are held accountable and that their conduct reflects and reinforces organizational values.

Institutionalizing core values, such as transparency, service, professionalism, and respect for processes, further embeds positive leadership behaviors into the organizational culture. Policies, codes of conduct, and recognition programs can support leaders in consistently modeling these values.

It is important to encourage leaders to embody the principles they promote. Leaders who visibly practice the ethics, discipline, and commitment they expect from employees inspire trust, improve morale, and strengthen institutional credibility.

CONCLUSION

The sustainability of public institutions extends beyond the existence of policies, regulatory frameworks, and administrative systems. While these structures provide essential guidance for governance, they are insufficient on their own to guarantee long-term effectiveness. As this article has demonstrated, leadership behavior remains a decisive factor in determining whether institutions thrive or decline. Leaders do not merely enforce rules; they shape the culture within which those rules operate. Through their actions, they define standards of accountability, professionalism, and ethical conduct that influence organizational performance and credibility.

The evidence presented highlights that role modeling is central to fostering institutional discipline, strengthening governance systems, and sustaining public trust. Where leaders consistently demonstrate integrity, transparency, and respect for due process, institutions are more likely to function effectively and maintain legitimacy. Conversely, poor leadership example weakens accountability, encourages unethical practices, and undermines institutional stability.

Public leaders must recognize that their behavior carries significant institutional consequences. The credibility, resilience, and longevity of public organizations depend largely on the standards leaders choose to embody. Institutional sustainability, therefore, begins with leadership that not only defines expectations but consistently practices them.

ANNUAL REPORTING ACCESSIBILITY AND TRANSPARENCY IN NIGERIAN STATE-OWNED ENTERPRISES

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INTRODUCTION

There is a particular kind of silence that governance researchers learn to recognise. It is not the silence of institutions that have nothing to say. It is the silence of institutions that have chosen, whether by inertia, culture, or structural absence of consequence, not to speak at all. In the context of public sector accountability, this silence takes a specific form: the annual report that is never published, the financial statement that never reaches a public domain, the account of stewardship that citizens are legally entitled to receive and never do.

Across many developing economies, this pattern is familiar. But its persistence in Nigeria, an economy of continental significance, whose State-Owned Enterprises collectively manage infrastructure, financial systems, energy assets, and social services upon which over 200 million people depend carries weight that goes well beyond governance theory (National Bureau of Statistics, 2024).¹ It is a structural feature of the public accountability landscape that shapes, in ways both direct and diffuse, how public resources are managed, how trust in institutions is built or eroded, and how Nigeria is perceived by investors, development partners, and its own citizens.

WHAT ANNUAL REPORTS ARE ACTUALLY FOR

It is worth beginning not with failure but with purpose. An annual report, in the governance sense, is not a marketing document or a record of achievements. It is the primary instrument through which an institution converts the exercise of public authority into public accountability (Hayes, 2020; Stobierski, 2020).^{2,3} It demonstrates that the resources entrusted to the institution were managed prudently, that the mandate was pursued faithfully, that the board discharged its oversight responsibilities, and that the institution is prepared to have all of this examined.

The Freedom of Information Act 2011 gives this purpose legal force in Nigeria. The Act requires all public institutions to maintain records in accessible formats, proactively publish information about their activities, and respond to information requests within seven days (Nigerian Content Development & Monitoring Board, 2011)⁴. Governing boards of public parastatals are specifically required to publish annual reports including financial statements presenting a balanced and honest assessment of their activities, financial performance, and future prospects. This is not aspirational language (The Securities and Exchanges Commission Nigeria, 2025).⁵ It is a statutory obligation, grounded in the same constitutional framework that defines the public officer's duty of accountability to the citizens whose resources they administer.

The OECD Guidelines on Corporate Governance of State-Owned Enterprises, revised in 2024 to reflect the growing size and strategic importance of SOEs in global markets, set this expectation even more precisely (Organization for Economic Co-operation and Development, 2024). They call for SOEs to be held to the same transparency and disclosure standards as listed companies publishing annual reports that cover financial performance, governance structures, board composition, remuneration, material risks, related-party transactions, and increasingly, sustainability and ESG-related disclosures (Organization for Economic Co-operation and Development, 2024). Managing SOEs responsibly and ensuring accountability and integrity through good corporate governance is important to ensure they contribute to competitiveness, economic resilience and sustainable development. The 2024 revision of these Guidelines is particularly significant: it builds on nearly two decades of implementation experience and aims to enhance ambition and relevance by reflecting the latest OECD standards and best practices. with the growing role of SOEs in the marketplace requiring further assurance of competition on a level playing field (Organization for Economic Co-operation and Development, 2024)⁶.

Against this backdrop, the question is not whether Nigerian SOEs should publish annual reports. The legal and governance frameworks answer that definitively. The more useful question is: why so many do not, and what that absence costs.

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THE PATTERN THE EVIDENCE REVEALS

Research into the annual reporting practices of 35 Nigerian Federal SOEs over the period 2020 to 2024 reveals a picture that is, overall, more complex than a simple story of failure. There are genuine bright spots. There is evidence of meaningful improvement. And there is a striking natural experiment that tells us something important about what actually drives compliance.

In 2020, fewer than 10% of the reviewed institutions had publicly accessible annual reports. By 2021, that figure had risen to nearly 50%, a near-fivefold increase in a single year. The explanation is instructive: the Petroleum Industry Act 2021, which restructured and commercialized several major energy sector SOEs effect (The Federal Government of Nigeria, 2021)⁷, created new institutional disclosure obligations as part of a broader governance reform package. Institutions that had produced no public reporting for years began doing so within months of a clear legislative mandate taking effect (The Federal Government of Nigeria, 2021). The lesson this offers is when the legal and institutional architecture creates unambiguous expectations with real consequences, behavior changes. Reporting capacity, in these cases, was evidently not the constraint. The mandate was.

The financial and regulatory sector tells a parallel story. Institutions operating under stronger external oversight pressures including international financial reporting expectations and the scrutiny of counterpart regulatory bodies tend to demonstrate considerably stronger disclosure records than institutions whose accountability architecture is primarily domestic and ministerial.

This pattern is consistent with broader governance research: accountability is established when an agent is entrusted with resources and responsibilities by a principal, and where that principal relationship is robust and enforced, accountability behavior tends to follow.

Where the evidence becomes harder to explain away through capacity constraints is in the persistent non-compliance of well-resourced, high-profile public institutions whose mandates are central to Nigerian public life. The public sector governance framework is clear that social accountability, the obligation to proactively engage citizens through public reporting and stakeholder consultation is not a peripheral governance aspiration. It is a core institutional responsibility. An institution that manages public assets of significant scale, serves citizens directly and consequentially, and yet produces no public account of its activities for consecutive years is not merely underperforming on a governance metric. It is operating outside the accountability relationship that justifies its existence.

THE DEEPER PROBLEM: BOARD GOVERNANCE AND STRUCTURAL ABSENCE

Annual reports do not emerge from well-functioning institutions by accident. They are the product of active board oversight, functional internal audit processes, properly resourced financial management, and an institutional culture that treats public accountability as a genuine obligation rather than an external imposition.

This makes the board governance dimension of the transparency gap especially significant. Governance research on Nigeria's public institutions notes a persistent concern about boards that are either inactive, insufficiently independent, or appointed through processes that prioritize political relationship over technical competence. Where boards are absent, inactive, or captured, the governance chain that should produce annual reports board oversight of management, board approval of financial statements, board-authorized publication is broken at its source. The absence of an annual report, in this reading, is often less a discrete failure than a symptom of a deeper structural deficit in institutional leadership. The notion of public accountability underscores the idea that the public possesses a right to know or access to dependable information from the government.

THE WIDER CONTEXT: TRANSPARENCY AS A NATIONAL GOVERNANCE CHALLENGE

The annual reporting deficit in Nigeria's SOE sector does not exist in isolation. Nigeria ranks 140 out of 180 countries in the 2024 Corruption Perceptions Index, scoring 26 out of 100, a marginal improvement from prior years (Trading Economics, 2019; Transparency International, 2025)⁸, but still reflecting a public sector that

7. Organisation for Economic Co-operation and Development (2024). OECD Guidelines on Corporate Governance of State-Owned Enterprises 2024. [online] OECD. Available at: https://www.oecd.org/en/publications/oecd-guidelines-on-corporate-governance-of-state-owned-enterprises-2024_18a24f43-en.html [Accessed 23 Mar. 2026].

8. The Federal Government of Nigeria (2021). Federal Republic of Nigeria Official Gazette. [online] Available at: <https://ngfcp.nuprc.gov.ng/wp-content/uploads/2022/09/Petroleum-Industry-Act-2021-pdf-searchable.pdf>.

international observers assess as operating well below the transparency standards of peer economies. Although this slight improvement has been associated with ongoing reforms in public financial management and increased enforcement actions by anti-corruption agencies, governance analysts note that perception improvements require the kind of structural, institutionalized transparency that individual enforcement actions alone cannot produce.

SOEs are prevalent in strategic sectors such as energy, extractives, infrastructure and finance, with important consequences for global markets, competition and sustainability. In this context, the failure of a significant share of Nigerian SOEs to publish annual reports is not a domestic governance footnote. It is a factor in how foreign investors assess institutional risk, how development finance institutions evaluate governance standards, and how Nigeria's capacity to attract the long-term capital its infrastructure requires is perceived internationally. Transparency is not merely an accountability virtue. It is an economic asset, and its absence has compounding costs.



THE DIRECTION REFORM MUST TAKE

This article points toward a reform agenda that is structural rather than exhortatory. Voluntary governance improvement urging institutions to report, encouraging boards to take transparency seriously has demonstrably limited effect where the underlying mandate is unclear and the consequences of non-compliance are absent. The Petroleum Industry Act's compliance effect demonstrated in a single year what years of informal expectation could not produce.

What Nigeria's SOE transparency framework requires is a combination of clear legislative mandate with defined timelines, content standards, and meaningful consequences for non-compliance; a centralized disclosure infrastructure, such as a national SOE portal through which annual reports, board composition data, and compliance status are publicly accessible; and an independent annual assessment, conducted by a credible oversight body, of whether institutions have met their obligations. Two-thirds of OECD-surveyed jurisdictions already publish aggregate annual state ownership reports covering their full SOE portfolios. Nigeria's citizens deserve comparable visibility into how public institutions are being managed on their behalf.

Annual reports that never come are not simply missing documents. They represent a gap in the accountability contract between public institutions and the citizens who own them. Closing that gap through legislation, enforcement, transparency infrastructure, and board governance reform is not a governance aspiration for Nigeria's SOE sector. Given the legal obligations already on the books, it is an overdue obligation.

INTERVIEW SERIES WITH DR. NDUKWE: THE INSIDE STORY FROM LEADERS

Kindly run us through your public service background.

My background is with the private sector. I started work as an engineer, moved up through the ranks in the company, a company called Radio Communications Nigeria Limited. I moved up and became the engineering manager in the company. Then I was offered employment at the then GEC Telecommunications Nigeria Limited as engineering manager. So, I moved from RCN to GEC Telecom and rose through the ranks to become the managing director of that company. And I was MD of the company for 11 years. Before I moved, I was invited to government to head the Nigerian Communications Commission. I was there for 10 years, two terms of five years each. And subsequently at the end of my second tenure, I left meritoriously and went back to the private sector and eight years later became the chairman of MTN Communications Nigeria Plc. That's basically the background.

What many public institutions struggle to maintain effectiveness?

I think doing things right is very important. Honesty of purpose, honesty of intention is very critical for success in both the public and private sector. Quite honestly, why sometimes it seems that private sector succeeds better than the public sector is that there is that strictness in the management process that when you're not performing, you are aware that you are not performing. And people do not employ on sentimental reasons. In the public sector there are certain things that make it difficult for people to perform. Accountability is an issue. People think they have a job for life. So sometimes they come late to work, they don't deliver on the assignments they are given and things like that. But being in the public service is such an important assignment. I'll tell you something. When I was before I joined the public sector, I used to wonder what goes on there. And in fact, after I joined, I wasn't really calling myself a civil servant or a public servant. But after my first tenure as chief executive of NCC, I was actually proud to be called a public servant. The reason is that when I was in the private sector, my assignment was to do the job to the best of my ability such that I am able to deliver results for my shareholders and get them profit and dividend. And it was a



Dr. Ernest Ndukwe, OFR
Former Chief Executive
Officer, Nigerian
Communications Commission

restricted attention to the shareholders of that company. But when you're in the public service, your actions affect the nation. If you're in federal public service, the things you do affect the whole of the Nigerian nation. If you are in the state public service, what you do would affect the good of that state. One decision you make wrongly can throw many things off balance. The fact that when we got there, we had the intention of building something that will deliver telecom services to Nigeria is something that I never imagined would have the kind of impact it had. But that was it. I couldn't have done that in the private sector. So public service is a very highly responsible job and must not be taken lightly. That is why I would actually suggest that a lot of orientation is done with our public sector people pointing out to them the implication of their not doing their jobs well. And that also includes making sure that they're also well compensated because quite honestly, if you pay very poor wages, you have a problem with people being responsible and being focused on the job they are doing because they are busy looking for how to make a living instead of focusing on their primary job. And this question of over employing, having too many people in some organizations in government, you have situations where 10 people are doing jobs that two or three people can do, people are just employing. And when you have too many people, idleness comes and you're not motivated enough because you're not busy, you're not really building yourself up. So, these are the issues. It is important that in the public service people realize the importance of the job they are called to do. And that those who are in the supervisory level, the permanent secretaries, the directors and deputy directors, assistant directors, must see to it that they make sure that those who work there work with integrity, with

honesty, and that we downplay very bad traits of tribalism, sectionalism, nepotism, all these things that actually draw people back instead of encouraging them to perform to their best.

What's your practical advice for aspiring public sector professionals?

My advice to public sector professionals is just repeating what I said earlier. Realize that you're not working for yourself. Public service is work for the nation, for the state, or for the local government or for the parastatal. You're working to impact lives, not just your life. You're not working for your pocket, you're delivering policies, you're making decisions for the nation. In fact, it's much more important than private sector responsibility. Public sector responsibility is so important. Let me deviate and talk about political leaders. And I like to encourage young people of today who have ethics and integrity to join politics. Politics that appoints the ministers. Politics that appoints the president. Politics appoints members of the judiciary. Politics appoints directors in ministries and parastatals. Politics appoints permanent secretaries. Politics appoints in fact the governors and the rulers of various levels of the society. So, when people say that politics is a game, I say no, politics is not a game, it's a very serious business. People should be encouraged who have the mind to walk to change. The country should aspire to go into politics and even the public service and give their quota. Like I said, I think the 10 years I did in the public service has been the most important 10 years of my life. And I guess it might be the same for many people who went there to deliver certain results. For future leaders who want to go to public service, just know that it is to change lives. Not these days where people talk about people from their ethnic group, people from their intersectional groups, as if that is what they've gone to public service to do. Public service is to enhance humanity, to help the country to become good, to help the country to become. To move from a third world to a first world country, not to stay where it is and you leave it worse than we met it. Like I said, decisions in a public sector space affect the country. You must take those decisions with responsibility and with intention to make a positive change in the society.

What's that one key reform Nigeria must implement to strengthen public institutions?

To strengthen public institutions, I think the bottom line is to appoint the right people to the positions. I was proposing because I belong to an organization today, Center for Public Sector Governance. The idea is to ensure that the public sector is governed at the highest level of efficiency and integrity. And it starts from appointing who is on that seat. Somebody on TV recently pointed out that when they were looking for governor of Central Bank in the UK sometimes, they actually interviewed and the person that got the interview was a Canadian. A Canadian was appointed as governor of Central Bank of England. There was also a time an African was the head of the regulatory agency OFCOR in the UK. People look out for the best hands they can get. It's so important that we do our play our matches with our first 11. In the parastatal and many of these big agencies, when it's time to appoint the DG or the CEO, let's go through an interview process. Let the best hands be appointed. That's not jettisoning the issue of – I don't like using the word quota. I like using having been sensitive to the diversity, I like using the word diversity because quota sounds very entitled and that is not what I mean. If we have a position that is to be filled, let people interview for it. Even if you want it from a particular part of the country, let there be interview bring many people from that part of the country so you choose the best. Not just somebody, you just wake up one day and say it should be this person and they start learning on the job. And by the time you know it, another regime has come out and the person has floundered and messed up. Once we start appointing the right people to man critical organizations in the country, this country will move.

Another controversial thing that people or something that people might consider controversial. The world lives in a plural society. Today there are many people who were born in Nigeria who are not necessarily from any of our tribal groups. They might be white people, they might be Lebanese, they might be Indian that have Nigerian passport and born here. Nothing stops them from being appointed to governance positions in our country. This question of it must come from this place or that it needs to, we need to change it. After all, our people go abroad, they become mayors of certain places in England, in America, in Canada. Why are we restricting other people from assuming positions here if they are Nigerians? Nigerians, you don't need to be black to be a Nigerian. If you are born in Nigeria, whether you are white or Hispanic or anything, you are Nigeria. And when we start mixing in governance, all These things because you can't. You use the best you can get from anywhere. And we need to start seeing the same plural arrangement that Nigeria. because that person from his village had tried before and failed. You need to get There was a time the best

heart surgeon in the UK was an Egypt. In Nigeria here, we do quota system even in selection of doctors. How can you select a doctor by quota system? You're looking for the best surgeon you can get. You're looking for the best doctor you can get. How can you select mathematics teacher by quota? Then you don't want good training for your children. You should go out and get the math teacher from anywhere that has the best credentials to train the children. That's why our educational system is so poor. Some of the teachers need to be students themselves. In many of the schools that we have all over the country, we are not selecting. We take this quota system too far that we are blinded too much. There was a time Nigerians were chief justices of countries like Gambia, Uganda. They had doctors from Nigeria. And many of those places, even today in South Africa, many Nigerians are doctors in the place. Why are we so into ourselves? And that's why Nigeria is not progressive. Nigeria needs to embrace people from diverse backgrounds. We need to see that plurality because that's the way the world is today. We need to make sure that we are embracing people from diverse backgrounds, people from other countries who are, if it's government who are Nigerians, once they have a Nigerian passport, they can be elected, they can be appointed if that particular position requires the person to be a Nigerian. But not for us to say, oh, it must be from this ethnic group or from that ethnic group. No, we need to get the best people to man our various organizations, especially in our public sector service, because they are even more important than private sector appointments because they change the fortunes of the country. And if you have the wrong person on the seat, that place will be nonperforming until that person is changed.

Your final reflections on leadership and national service.

Well, I think to wrap up, I will just emphasize again that public service is a very high service that must be taken seriously by anybody who finds himself there. You must first of all ask, what difference would I make in this my position? What would I be remembered for? How would Nigeria be a better place? And I repeat, Nigeria, not my section of the country. Many times in Nigeria, people are being boxed to their state. I don't want to be boxed to my state of origin. I'm a Nigerian. It's funny, like, so somebody like Buhari, after serving the country in the military, in government, as President, and he dies and we are talking about. Being buried, is only his people, national figure. These people have ceased becoming sectional leaders. It's like what I heard somebody talk the other day. Every time you say north is being not treated well, south is not that. These are people who are supposed to be national figures. Let's talk Nigeria. How do we build an inclusive society? How do we build society where everybody has a say and has a feeling of being part of the country? And we had this in Nigeria before. We had this in Nigeria where people moved from various parts of the country, settled and lived happily without any problem. Let's stop boxing ourselves to certain state of origin. That is unnecessary. If we want to be Nigerian, let's be Nigerian. In America, for instance, Bill Clinton was governor of Hankinson when his wife was going to contest for synergy. He was contested for Senate in New York. He didn't go to Arkansas or look for some state of origin. This is what politicians use to confuse people all over the place. The ordinary Nigerians need somebody who can deliver him from poverty. And he might not be the person from his town. He might not be the person from his village, because that person from his village had tried before and failed. You need to get people, and there are people who are created to be innovative, and you can find them from all over the place. I need to see us come together as a country,

as one, and let's stop boxing ourselves to sectional areas. There are leaders in this country who still each time are looking for boxing themselves to an area.

And that brings me to some of these road constructions that we do. When you build Lagos-Ibadan expressway, you're not building it for the west, you're building it for Nigeria. Because that is the way people pass, whether they are going to north, east or west from Lagos. When you build a road from Shagamu to Benin, you're not building it for people in Sagamu or Benin. You're building it for the nation. Because everybody goes through that road. Nobody stops you and says, where are you from? You can't pass because you're from here. And that's why sometimes people start taking ownership of roads around their place, when actually roads are for the use of oil and sundry, including visitors from outside Nigeria. Everybody uses the road. And that blinds us from doing the best we can for roads. When you build a road between Abuja and Kaduna, it is for everybody. You need for it to be in good shape. If you build a road between Lokoja and Benin, between everybody who is going to Lagos, who is going to the east, they all Pass through that local jail road to where they are going each time. We are boxing ourselves to certain things. And you say that's why when Britain is looking at budget for London, they are not looking for who is an indigenous of London, because that is the capital. Nobody talks about indigenous and all these things we use to confuse ourselves. Let's build. Lagos is a commercial capital. Federal Government should pour in money to make sure Lagos is building well. Because it has all the major ports in the country and it needs special allocation of funds for it to do well. So also, the ports in other parts of the country needs to be funded so that people can move easily. It's not for that particular area that you're funding. All these boxing people to certain parts of their country is a bad thing for this country. Let's open up, let's put money in places. Let's build the whole country together. I went to Switzerland recently and we had a function, a training in a very small village called Arenas Bug Arenenberg. It's like a village in any part of the country. The only difference is that the roads are narrower, but they are completely tiled, water runs, electricity is all over the place. They have police, they have security village which is quite a distance from Zurich. That's the dream I have for this nation. You know, sometime ago I went to Mambela Plateau. Nigeria doesn't know what it has. It's such a serene environment. It's unbelievable. But tomorrow somebody will now say that they own it. That's why it's not developed until today. Otherwise, that place should be a major tourist attraction in this country. You need to see the serenity of that place. And there are many places like that in this country. Let's open up our country. Let's make it a better place for everybody. Whether public service or private sector. Let's work together as one to build our nation. That's my closing remarks.

EXCERPTS FROM PUBLIC SECTOR GOVERNANCE WEBINAR

(FEBRUARY 2026 EDITION)

OGUNJOBI MARY

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CPSG Nigeria

John OCHE

CPSG Nigeria

Zainab Ibrahim-Louisy



CENTRE FOR PUBLIC SECTOR GOVERNANCE

An Initiative By The Society For Corporate Governance Nigeria

Public Sector Governance Webinar

THEME

Rules That Govern: Why Regulatory Guidelines Are the Backbone of Public Sector Accountability

THURSDAY, 26TH FEBRUARY, 2026

10:00 AM - 11:00 AM

Strategic Partners:



GUEST SPEAKER



Dr. Rabi Olowo
Chief Executive Officer, Financial Reporting Council (FRC) of Nigeria

MODERATOR



Zainab Ibrahim-Louisy
Chief Strategy & Communications Officer, CPSG Nigeria

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PUBLIC SECTOR GOVERNANCE WEBINAR

Rules That Govern: Why Regulatory Guidelines Are the Backbone of Public Sector Accountability



Dr. Rabi Olowo, Ph.D

is a dual-qualified Chartered Accountant in Nigeria and the UK. He is also a Chartered Stockbroker, Chartered Tax Practitioner, Certified Fraud Examiner, Certified Internal Controls Auditor, and Member of the Chartered Institute of Directors, with ACCA certifications in FRS and IFSS. He served as Lagos State Commissioner for Finance (2009-2015), leading fiscal policy and public finance management during the COVID-19 period, driving reforms and strengthening financial governance. Dr. Olowo has held senior roles across multinational and professional institutions, and currently serves as Professor of Practice at the Africa Academy for Counter-Fraud and Anti-Corruption Studies, and Executive in Residence at Lagos State University. He holds a PhD in Financial Accounting and is an alumnus of Harvard Kennedy School, Oxford's Maitland School, and Cardiff University.

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Regulations

Issued pursuant to powers granted by an act.



Rules

Prescriptive requirements issued by regulators



Guidelines

Issued to clarify expectations and standards

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Conclusion

Financial Statements

ICFR:

Financial statements become opinions without assurance

depend excessively on compensating procedures

lose visibility into control weaknesses

stakeholders lose confidence in reported outcomes

audit what you cannot control



Dr Olowo

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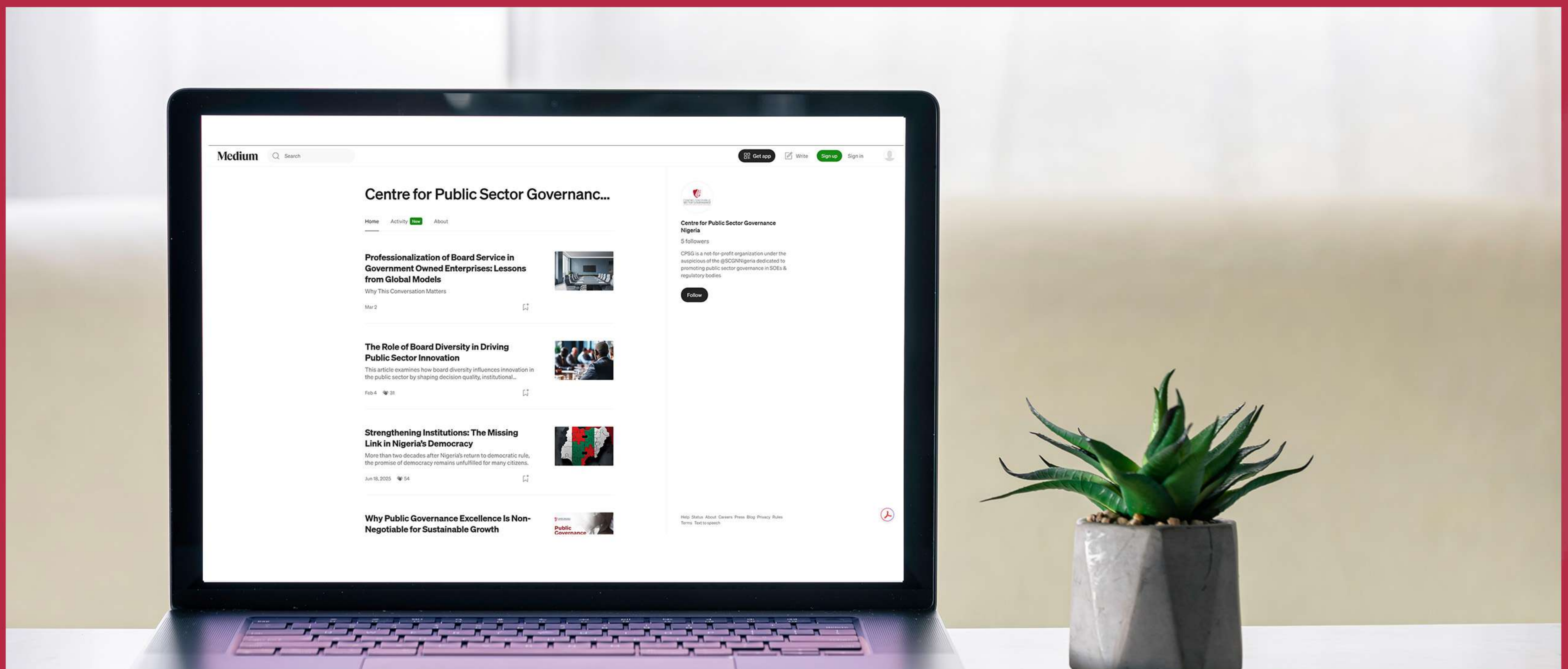
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1. ADVOCACY PROGRAMMMES

S/N	PROGRAMME THEME	DATE	MODE/COST
2.	Strengthening Board Independence and Ministerial Oversight for Better Public Sector Governance	March 30th	(Sponsored)
3.	Strengthening Stewardship, Accountability, and the Public Trust in Government-Owned Enterprises	Tuesday, June 16th	(Sponsored)
4.	Public Sector Governance Webinar	August 25th	(Sponsored)
5.	Professionalization of Board Appointments in Public Enterprises Across Africa	October 22nd	(Sponsored)
6.	Enterprise for a Stronger Nation: Advancing Public Value and Institutional Renewal	November	(Sponsored)

2. TRAININGS

S/N	TOPIC	DATE	FEE
1.	Public Sector Governance Masterclass	April 8th-29th 2026	To be communicated
2.	Public Sector Governance Certification Programme	July 1st-22nd 2026	To be communicated



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Our mission is to support Government Owned Enterprises (at the State and Federal Level), public officers, and reform-minded stakeholders in building a more transparent, efficient, and citizen-focused public sector.

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At CPSG, we believe that governance is only as strong as the people and systems that drive it. Our work spans four key pillars:

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2. **Research and Policy Advisory:** We work with government agencies, development partners, and civil society to shape policies that promote accountability, equity, and inclusive development.
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