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Promoting Public Sector Governance

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A quarterly newsletter of the Centre for Public Sector Governance, a division of Society for Corporate Governance Nigeria (SCGN)

PUBLIC SECTOR DIRECTORS' HANDBOOK

AUGUST EVENT

Governance for Performance: Global Practices to Create Public Value

Article

When Audited Accounts Don't Add Up: Rethinking Financial Disclosure Standards for Nigeria's Public Enterprises

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MESSAGE FROM THE COO'S DESK

Every institution eventually faces the same test: can it survive without the person currently holding it together? This issue is built around that question, and around what we're learning, in real time, about the distance between institutions that are merely audited and institutions that are genuinely accountable.

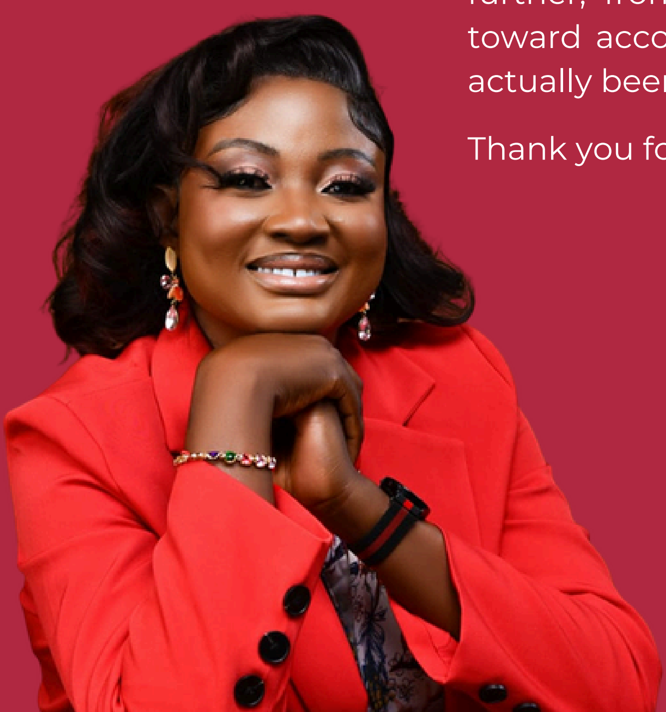
Our contributors take that distance from four angles this quarter, on disclosure, succession, consequence, and trust, alongside our conversation with Dr. Aminu Maida of the NCC, whose account of a dfficult tariff decision is worth your time. Together, they make the case for institutions built to outlast any one leader.

Permit me, however, to spend more of this letter on what we've been building ourselves, because it's been a busy year. If you haven't yet picked up our last Journal of Public Sector Governance, now is the time; it's still available, and it remains one of the most substantive things we've put our name to. The Public Sector Director's Handbook is close behind it; we'll be glad to finally put it in your hands, soon.

On events: don't let August's Leadership Forum pass you by, and don't let October do the same. This year's Symposium (Annual Public Sector Directors' Conference) promises to takes a sharper focus on how public enterprises across Africa select the people who sit on their boards. That's in addition to a full slate of roundtables, webinars, and interviews still ahead of this year.

So read slowly rather than skim. Let it move the line a little further, from personalities toward institutions, from audits toward accountability, from suspicion toward trust that has actually been earned, and enjoy it all the way.

Thank you for reading.



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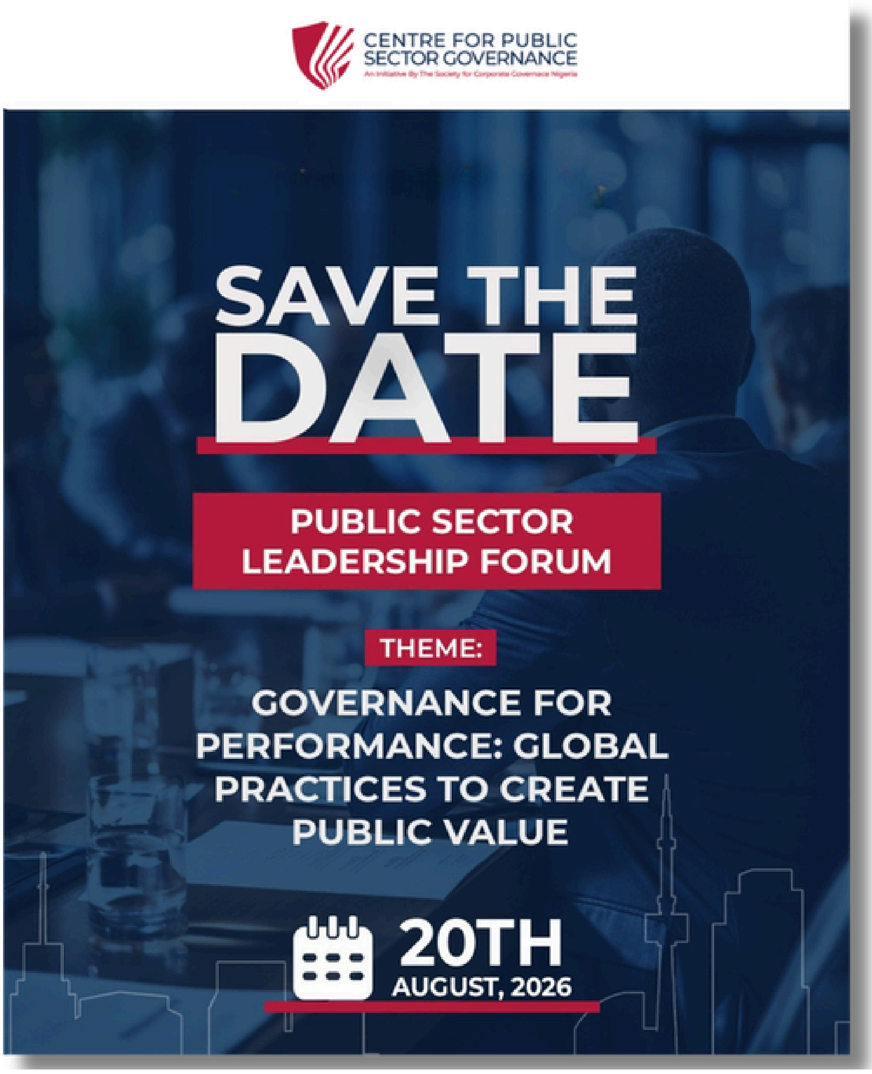

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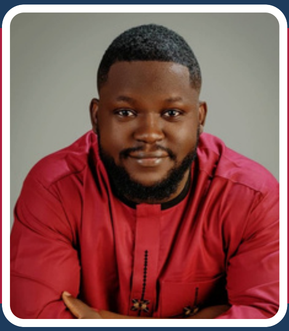

WHEN AUDITED ACCOUNTS DON'T ADD UP: RETHINKING FINANCIAL DISCLOSURE STANDARDS FOR NIGERIA'S PUBLIC ENTERPRISES

Written by

MOSES. A. ADERINALE

A Question Worth Sitting With

In July 2026, the Senate Public Accounts Committee asked the external auditors of the Nigerian National Petroleum Company Limited (NNPC Ltd.) to provide a detailed breakdown of over ₦210 trillion recorded in the company's audited financial statements, figures lawmakers said had not yet been satisfactorily reconciled, comprising roughly ₦107 trillion in receivables and ₦103 trillion in payables (Punch, 2026). The exchange is a useful prompt for reflection, not because it points to wrongdoing on anyone's part, but because it illustrates how easily even a properly audited account can outpace the public's ability to understand it. Lawmakers were not disputing that an audit had taken place. They were asking, reasonably, that the figures be made legible to the institutions responsible for oversight on the public's behalf (Punch, 2026).

This is not the first time a major public enterprise has faced this kind of question. A decade earlier, the same corporation and the Office of the Auditor-General worked through a disputed reconciliation nvolving remittances to the Federation Account, with the two sides eventually converging on different figures before the matter was resolved (AllAfrica, 2016). Episodes like these tend to follow a similar arc: a public enterprise produces financial statements bearing an external auditor's opinion, an oversight body seeks further clarification on specific figures, and a period of engagement follows before the numbers are fully reconciled. Read individually, each case looks like a one-off. Read together, they suggest an opportunity, still open, to build a disclosure system in which such reconciliations happen earlier and with less friction.

This article suggests that closing that gap is less about any single entity's conduct and more about the surrounding architecture, the standards, incentives, and institutional linkages that shape how public enterprises account for public resources.

Strengthening that architecture would make it easier, not harder, for well-intentioned boards, auditors, and oversight bodies to reach shared clarity quickly, and it is in that spirit that this article is offered.

An Opportunity to Strengthen Institutional Follow-Through

It would be understating the matter to treat discrepancies of this magnitude purely as clerical issues, errors in reconciliation backlogs, though some of that is certainly part of the picture. The recurrence of similar questions across Nigeria's public enterprise landscape suggests a structural opportunity worth pursuing. Successive annual audit reports at both federal and state level have noted that record-keeping practices in some Ministries, Departments and Agencies still fall short of the standard expected, with observations around documentation and calculation accuracy recurring from year to year (Nasarawa State Auditor-General, 2019; World Bank, 2021). Commentary on the federal Auditor-General's reports has similarly observed that findings, once submitted, do not always receive the level of legislative follow-through that would give them full practical effect (BusinessDay, 2025).

That combination, a constitutionally robust audit function paired with a comparatively lighter mechanism for ensuring follow-through, is worth examining closely. Section 85 of the 1999 Constitution (as amended) gives the Auditor-General for the Federation wide authority to audit and report on the public accounts of the Federation, including statutory corporations, commissions, and government-owned enterprises, with findings submitted to the National Assembly (BusinessDay, 2025; OAuGF, n.d.).

The Constitution establishes the reporting relationship clearly; what it leaves more open is the pace and consistency with which those reports translate into resolution. Strengthening that link, rather than the audit mandate itself, is where the greatest gains are likely to be found.

Two Standards, One Sector: A Coordination Opportunity

A second, quieter contributor to the disclosure gap is the coexistence of two accounting regimes within the public enterprise sector. Following the Federal Executive Council's 2010 approval of a roadmap for public sector accounting reform, Ministries, Departments and Agencies were guided toward International Public Sector Accounting Standards (IPSAS), cash basis from 2014 and accrual basis from 2016, while Government Owned Enterprises such as NNPC Ltd. were guided instead toward accrual-basis International Financial Reporting Standards (IFRS), the framework used by commercially oriented companies more broadly. The reasoning is sound on its own terms: GOEs operate commercially and benefit from being measured on commercial terms. In practice, however, it means the public enterprise sector is disclosed through two related but distinct accounting languages, and the reconciliation between the two is not always visible to the citizens who hold an interest in both.

The Financial Reporting Council of Nigeria (FRCN), established under the FRCN Act of 2011, carries a statutory mandate to promote compliance with IFRS, and more recently with sustainability disclosure standards, across all "public interest entities," a category that includes government organisations (IFRS Foundation, n.d.; FRC Nigeria, n.d.). Independent research into the relationship between FRCN's regulatory activity and governance outcomes among quoted Nigerian firms found that enforcement capacity, rather than the standards themselves, was the more limiting factor in translating IFRS adoption into stronger governance and profitability outcomes. If capacity constraints are visible even among listed private companies operating under market discipline, it stands to reason that state-owned enterprises, which face less of that discipline, would benefit even more from deliberate investment in enforcement capability.

Learning from International Practice

The OECD Guidelines on Corporate Governance of State-Owned Enterprises, now in their 2024 edition, offer a constructive benchmark that many governments have found useful in their own reform journeys. Chapter V recommends that state-owned enterprises observe high standards of transparency, accountability and integrity, and be held to accounting, disclosure, compliance and auditing standards comparable to those expected of listed companies, reporting material matters through channels that allow free and timely public access (OECD, 2024).

The Guidelines also place a complementary responsibility on the state as owner: ownership entities are encouraged to develop consistent reporting across their SOE portfolios and to publish an annual aggregate report covering financial performance, governance, and the achievement of public policy objectives (OECD, 2024).

This portfolio-level, or "aggregate," reporting is a practice Nigeria has not yet fully adopted, and it represents one of the more promising opportunities available. A 2020 OECD stocktaking found that two- thirds of the jurisdictions reviewed had by then introduced some form of consolidated, sector-wide SOE reporting, precisely because individual audits, however well executed, cannot on their own answer the questions that matter most to citizens and legislators: the scale of the state's overall exposure across its enterprise portfolio, the consistency of reporting quality between entities, and where risk is concentrated (OECD, 2020). Where public enterprises are audited largely as separate, self-contained exercises, questions of the kind raised in the NNPC case are more likely to surface late and require intensive after-the-fact reconciliation, an outcome a stronger aggregate reporting system could help pre-empt.

A related principle in the OECD framework, and one particularly relevant to episodes like the one described above, is that commercial confidentiality should not stand in the way of an SOE's own state ownership entity or its legislative overseers obtaining the information needed toexercise their functions. The Guidelines are built on the premise that the state, exercising ownership on behalf of the public, is entitled to at least the same quality of information that any diligent majority shareholder would expect from a company it controlled (OECD, 2024). Encouraging auditors and public enterprises to see their ultimate audience as the citizenry, rather than treating disclosure as a matter to be negotiated case by case, would go a long way toward making these exchanges routine rather than exceptional.

Practical Steps Forward

Four modest, complementary reforms could help Nigeria's public enterprises get ahead of these questions rather than respond to them after the fact.

First, harmonising the standards applied to Government Owned Enterprises through a single, publicly available reconciliation framework would help. Where GOEs report under IFRS while their parent ministries report under IPSAS, a standardised, audited reconciliation statement, submitted alongside the annual report and released publicly at the same time, would let both regimes speak to each other clearly.

Second, giving Auditor-General findings a defined and predictable response timeline would strengthen a mandate that is already constitutionally sound. Rather than expanding investigative powers, which are already broad under Section 85, this would mean agreeing a reasonable period within which flagged entities respond formally, with clear escalation steps for discrepancies above an agreed materiality threshold.

Third, adopting portfolio-level aggregate reporting, in line with OECD practice, would let Nigeria's public enterprise sector be understood as a coherent system rather than a set of separate annual exercises. The Bureau of Public Enterprises, or an equivalent ownership body, is well positioned to compile and publish this annually, situating individual audits within a broader picture of sector-wide performance and risk.

Fourth, clarifying, through statute or regulatory guidance, that commercial confidentiality does not limit what auditors may share with constitutionally mandated oversight bodies acting on behalf of the public owner would remove a recurring source of friction and delay in exchanges like the one now before the Senate.

None of these steps require new institutions. The Auditor-General's office, the FRCN, the Bureau of Public Enterprises, and the National Assembly's oversight committees already exist, and each already holds part of what is needed. What would add the most value is better connective tissue between them: ensuring their findings inform one another, accumulate into a coherent public record, and are followed through with the same diligence with which they were raised.

Conclusion

The figures currently before the Senate will, in time, be reconciled, much as the questions raised a decade earlier eventually were. The more durable lesson is a constructive one: an audit opinion is at its most valuable when it can be readily explained, cross-checked, and acted upon by those responsible for oversight. Nigeria already has the constitutional powers, the regulatory institutions, and increasingly the international benchmarks needed to make that the norm rather than the exception. What remains is the shared will, across public enterprises, regulators, and legislators alike, to treat robust disclosure not as an additional burden but as the clearest expression of good stewardship over public resources.

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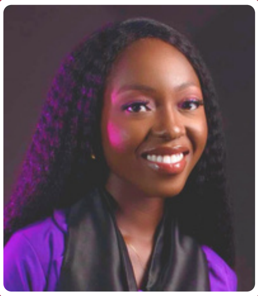

FROM PERSONALITIES TO INSTITUTIONS: DESIGNING GOVERNANCE STRUCTURES THAT OUTLAST LEADERSHIP TRANSITIONS

Written by
MARY AJOKE OGUNJOBI

Introduction

In an increasingly fast-paced and volatile environment of doing business, the transition of leaders is not merely an issue of change, but a decisive moment of organizational turning points (truNORTH PARTNERS, 2025). In most, if not all public sector organizations, state-owned enterprises and most private companies where reforms stall, lose their driving force simply because those programs depended on the ideas of one person, the authority and vision of one man, instead of being rooted in an efficient governing structure. Personality-governed public-facing bodies fail to create and maintain policy continuity and institutional memory; and hence create and sow doubt amongst members of the public regarding how leadership change will serve the future well.

In an established, accountability based, oversight supported institution, one supported with solid, well documented processes, an environment where such can transcend any changing administration or change in command, where the organization can perform best in the public sphere; such are built on good policies.

This article argues that resilient governance relies more on design than the dynamism of one individual. The importance lies on organizational reforms survive change and ensure continuity across successive leadership with effective governance, succession planning, accountability frameworks, organizational culture.

A Governance Beyond Single Leadership

What guarantees long-term success of the organization are not outstanding individuals but strong institutions that they leave behind. Whereas, the reform processes catalyzed by extraordinary leaders and depend upon individual capacities, leadership styles, charisma or expertise of key leadership cannot remain sustainable in any way. Policy discontinuity, weakened accountability, diminished institutional knowledge and stalled organizational performance resulting from leadership changes are consequences of individual style of the organizations. Sustainable governance necessitates deliberate shift from personalization of leadership to institutionalization of governance where the decision making of the organization revolves around established systems than individuals.

Institutionalised governance involves codification of operating procedures, development of mandates as well as rules of business to delineate distribution of powers and responsibilities among the members in the organization. According to North (1990) "institutions represent the rules of the game in a society; they explain the way in which behavior is shaped, primarily by reducing uncertainty and by providing stable expectations".

The cultivation of organisational values and governance culture is equally important. Principles such as integrity, transparency, accountability, professionalism, and stewardship should be embedded throughout the institution rather than identified with individual leaders. These values become sustainable only when reinforced through ethical leadership, performance management systems, staff development, and consistent board oversight. As Schein and Schein (2017) observe, organizational culture shapes behaviour through deeply embedded assumptions that persist beyond changes in formal leadership.

Consequently, institutions with strong governance cultures are better positioned to preserve strategic direction, maintain stakeholder confidence, and sustain reforms over time. Designing governance around resilient systems instead of exceptional personalities enables organizations to withstand leadership transitions while safeguarding institutional effectiveness and long-term public value.

Cultivation of organization values and governance culture is as significant as building sound structures of governance. Institutional values such as integrity, transparency, accountability, professionalism, stewardship should be identified institution rather than associated with individuals. Such cultural values can become sustainable through reinforcement in ethics, performance management system, employee development etc. and continuous monitoring by boards to make them persist in the organization regardless of change in its members. Schein and Schein (2017) indicated that culture of the organization takes shape based on deepest assumptions and are likely to survive even when members leave the institution and therefore highly viable organizations should focus in ensuring their formal framework supports such values and the culture. Investing in creation of the lasting organizational and governance culture thus helps in preserving strategic direction, protecting the company's reputation for stakeholders, achieving continuous policy outcomes and overcoming problems associated with change.

Designing of Robust Governance Structures

One of the most important factors guaranteeing enduring success of any institution is the strength of the institutional framework of governance as opposed to solely relying on ability of a leader. Institutional framework helps ensure continuity as it institutionalizes authority, accountability and decision-making procedures rather than focusing on the individual that holds specific position (OECD,2024). A strong governance framework provides stability for ensuring consistent strategic directions and smooth organizational performance even during succession period.

It becomes essential to clearly establish board responsibilities to enable the functioning of organizational framework for governance. The board has to focus on effective and diligent performance of duties related to strategic oversight, direction of policy, organizational performance monitoring and control of risks while the executive management should concentrate on implementing policies and day-to-day operation. This differentiation prevents role confusion and unnecessary managerial influence while fostering accountability (IFC, 2018). Strengthening a governance framework requires the establishment of reliable committee systems to allow specialized attention on specific roles like that of audit, risk, remuneration etc. and these bodies allow the members to develop specialized knowledge to contribute to effective decision-making processes while also ensuring that complex issues are adequately followed (OECD,2024).

Similarly, effective delegation of authority framework helps increase the efficiency of operating systems without compromise in control. Internal controls systems support the management in ensuring integrity of financial statements, promoting compliance and mitigating risks during its operation (COSO, 2013).

Checks and balances are therefore built in to ensure that there are no excessive concentrations of powers and ensure objective thinking, hence organizational assets are not unduly utilized. Established and clear delegation of authority guidelines, policies, and ethical values build institutional frameworks that make organizational governance less vulnerable to the personal leadership styles. This makes it a more reliable structure capable of withstanding changes in leadership.

Accountability, Transparency and Institutional Oversight

Leadership succession as cited by Mark Murphy (2024) disrupts organizational functioning, a situation particularly acute with transformational leaders whose power is based on charisma and for whom succession planning needs close attention in order to minimize disruptive outcomes.

When accountability mechanisms are grounded within institutional governance structures not individual officeholders, then leadership transition are less prone to instability because institutions that possess defined oversight systems as well as transparent reporting procedure and governance mechanisms have a great capacity for sustaining their organizational integrity and performance and safeguarding investor expectations while ensuring continuity. A strong governance system is always foundation for the institutional responsibility and oversight structure is critical so as to balance executive responsibility with the independence of its governance and create ability for decision making of both financial and none financial information based upon transparent and well understood principles (Corby, 2025).

The integrity of executive operations and the organizations capacity of financial accountability can further be enhanced by the independence of the oard; effective board oversees the operations of executive management, provide leadership direction and control its work with objectiveness therefore lessening undue management influence (OECD, 2024).

Effective audit committee will enhance reporting accuracy and internal control monitoring capability and it should review information relevant for ensuring financial system accuracy to enhance its resilience during transitional leadership (OECD, 2024). Performance management systems measure organizational performance against expected outcomes thus fostering transparency, uniformity of practice and decision making on the basis of factual and measurable aspects rather than leadership discretion. External mechanisms such as regulation can contribute to the institutions durability by increasing visibility through disclosure, allowing external parties like regulator and supreme audit institutions to monitor the organization and build accountability (Garg et al., 2025).

Transparency of corporate reporting is founded on clear definition and provision of both non-financial and financial information to help stakeholders make sound investment decisions and it may include measures and practices that influence corporate outcomes through information on the organization's governance and responsibility to stakeholders.

Accountability of stakeholders contributes to institutional durability in as far as it makes organizational leadership and Board members accountable not only to their appointer but to citizens, investor, clients and other stakeholders. Organizations that are better equipped with built in mechanisms that facilitate accountability, transparency and external oversight remain less vulnerable during leadership transitions.

Building Institutional Resilience

Ability to be strong during disruptions does more for institution than during stable operating times, and resilient organizations leverage crisis to become catalysts for innovation; they view crises not just as impediments but as opportunities for transformation.

Organizational changes such as the shuffling of boards and leadership teams may undermine the institution if not properly structured in terms of clear roles of board and leadership members in the organization, good succession planning and clearly communicated decision making structures.

Instead of becoming reactionist to sudden event of removal, succession planning has great role to minimize vacancies, business interruptions, and alignment with individual career progression and long-term organizational strategy (Athuraliya, 2026). The importance of the resilience of institutions is amplified when we see how much economic shocks and national crises reveal its structural weakness. Businesses that establish risk management system internally, with built-in continuity plan in business process and business risk and control would surely recover quickly as much as much as businesses where these controls do not exist, no matter the crisis and that would recover with better plan in process that would surely save time when the crunch comes; thereby minimizing risk for better and more impactful decision-making.

In conclusion, the leadership turnover process is inevitable but there must not be changes as a result of this that will render organizations unstable in good governance measures. Sustainable Institutions are not made as a function of individual charisma and the length of the time spent by one person in the organisation; but rather their capacity of building lasting governance systems in which are accountability, transparency, and integrity is preserved and upheld The key in building a resilient structure that can continue to sustain a reform depends on good strategies; clearly defined mandates, sound oversight function, an adequate system for succession plan, and good organizational learning structure; capacity and leadership developmental process be based on stewardship and responsibility, not personal power and control, all which will ultimately result to institutions which are stronger than their personalities.

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CLOSING THE ACCOUNTABILITY LOOP: STRENGTHENING THE LINK BETWEEN AUDIT FINDINGS AND INSTITUTIONAL CONSEQUENCES

Written by
SUSANNA TOMILAYO ABIMBOLA

Introduction

Section 85 of the 1999 Constitution of the Federal Republic of Nigeria (as amended) provides for the auditing of "public accounts of the Federation and of all offices and courts of the Federation."[1] The section further provides for the external auditing of accounts of "government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by an Act of the National Assembly."[2]

While provisions such as the aforementioned, if properly implemented, are a key part of strengthening transparency in the public sector, without attendant institutional consequences for discrepancies found during audit findings, the accountability loop will remain open to exploitation and manipulation by erring officials.

Unfortunately, the longer the accountability loop exists, the more the decay that will happen in the public sector and the more difficult it will be to reverse and undo such consequences and corruption, alongside their far-reaching effects on various segments of society. Thus, urgent action is required.

In this article, the current gap that exists between audit findings and institutional consequences will be discussed. In addition, necessary measures that can help with tackling this loophole, driving integrity in the public sector and ensuring that corrupt actions are met with equal measure of penalties will also be examined.

The Current Gap: How Audit Findings Do Not into Translate Institutional Consequences

Before discussing how the existing accountability gap can be closed, it is important to paint a clear picture of the existing quagmire that Nigeria is in with regard to the prevalent lack of accountability among its citizenry.

First, there is the problem of focusing on individual culpability without conducting system-wide investigations. Very often, when audit findings and investigations are carried out, only certain individuals such as heads of government ministries, departments and agencies (MDAs) are arrested and charged to court for financial crimes that sometimes amount to billions of naira, without carefully scrutinizing the civil servants under such persons who probably made that magnanimity of corruption possible.

For instance, in the corruption case against the late Mustapha (Tafa) Balogun, the former *Inspector General of Police in Nigeria,* there was no record of thorough investigation across the Nigerian Police Force, particularly at the headquarters in Abuja, to determine if any staff member was an accomplice.[3] Instead, he was only charged alongside the ghost companies with which he perpetuated the frauds.

Furthermore, there is also the challenge of asynchrony or simply put, time lag. Typically, investigations do not happen until a new government comes into power with an anti-corruption refrain, and by then, much damage would have been done already.
Ongoing projects, contracts and day-to-day expenses do not get tracked from time to time to ensure transparency and accountability. Instead, financial deceptions sometimes go undetected for years, and when they are detected, conducting institution-wide investigations become difficult due to factors such as change in leadership, among others.

Closing The Gap

Having established that there is currently a wide gap between audit findings and institutional consequences, this part of the essay shall examine the mechanisms by which this open crack in the wall can be properly mended under the following subheadings.

A. Utilizing the Concept of Unveiling the Veil in Propelling Institutional Consequences

The concept of unveiling the veil has its root in company law, particularly in the case of *Littlewoods Mail Order Stores Ltd v Inland Revenue Commission* in which the judge, Lord Denning, posited that where necessary, the court can undo the veil of companies to see through what lies behind.[4] This concept is especially useful and of significant importance in cases of corruption and fraud. For example, in the pending charges against the immediate past Governor of the Central Bank of Nigeria, Godwin Emefiele, one of the directors who worked under him has been indicted and is currently being prosecuted in the court of law because of a suspected fraudulent activity that involved a company owned by her.[5]

The unveiling of the veil in this case is very commendable. While companies are persons before the law and can sue and be sued in their own names, it is crucial to acknowledge that they are artificial persons, and are therefore susceptible to being used to foster and carry out economic crimes. In such circumstances, the veil must be lifted to identify the humans behind the crime and ensure that they face the full wrath of the law

Another notable example is the case of Samuel Bankman-Fried who is currently serving 25 years in a federal prison in the United States of America for the fraudulent activities he carried out and enabled within his now defunct company, FTX.[1] In this case also, the mask was pulled back, and the actual perpetrators of the financial crime were punished in accordance with the extant law in United States of America.

To close the gap between audit findings and institutional consequences in Nigeria, the veil must be pulled back as often as necessary. When companies who are awarded contracts fail to deliver goods or services as agreed upon, the veil must be pulled back.

Further, when contracts, such as ones for procurements, are awarded to ghost companies without staff members or a definite office location, the veil must be undone. When companies are used to siphon public funds, the veil must be put aside to allow for the prosecution of relevant persons and the recovery of funds and assets.

Each time it is suspected through audit findings that corruption is hiding beneath the veil of a company, such veil must be lifted so that persons suspected of carrying out such acts within the company will have no hiding place.

In addition, to foster institutional consequences, such companies should be deregistered by the Registrar-General of the Corporate Affairs Commission to prevent it from being used to further commit crimes and also serve as a deterrent to others.

B. Marrying Systemic Investigation with Individual Culpability

As already established, in Nigeria, top, corrupt officials are typically scapegoated, and rightly so, for crimes committed by them within their various ministries, departments or agencies. There is a need, however, to marry this individual culpability with systemic investigations.

Oftentimes, financial crimes in the public sector committed by top officials are sometimes aided and abetted by persons working with them. Therefore, when cases of corruption are detected during audit findings,

[1] The 1999 Constitution of the Federal Republic of Nigeria (as amended), Section 85 (2).
[2] Ibid at number 1, Section 85 (3).
[3] Fantastically Corrupt, 'FORMER IGP OF POLICE IN JAIL' (23 November 2005) Case ID: 10883 https://fantasticallycorrupt.org/view-case_fc.php?caseid=10883 accessed 13 July 2026.
[4] Littlewoods Mail Order Stores Ltd v Inland Revenue Commissioners [1969] 1 WLR 1241
[5] Adebisi Onanuga, 'Emefiele, associates to face charges over ₦6.9bn procurement fraud' Businessday NG (Lagos, 15 August 2023) https://businessday.ng/news/article/emefiele-associates-to-face-charges-over-n6-9bn-procurement-fraud/ accessed 13 July 2026.
[6] US Department of Justice, Office of Public Affairs, 'Samuel Bankman-Fried Sentenced to 25 Years for His Orchestration of Multiple Fraudulent Schemes' (28 March 2024) https://www.justice.gov/archives/opa/pr/samuel-bankman-fried-sentenced-25-years-his-orchestration-multiple-fraudulent-schemes accessed 13 July 2026.

relevant institutions, such as the EFCC, ICPC, among others, should not limit their investigations only to the principal officers. Instead, they should extend their investigations to include civil servants whose actions or negligence made the corruption possible. It is important to note that this must not be done in such a way as to victimise or harass civil servants.

Also, apart from large-scale frauds and diversion of public funds by the leadership of government parastatals, if audit findings reveal discrepancies such as misappropriation of funds disbursed by the head of a ministry to a director or staff member under them, payment of money into undesignated accounts, bribery, among others, system-wide investigations should be conducted to ensure that the persons behind such crimes in such institutions are appropriately penalized by the law.

C. Making Accountability a Pre-requisite for Budgetary Allocation

Another means of closing the accountability loop is by making accountability a pre-requisite for future budgetary allocations. Aside from the audit findings presentation done by the Audit-General before the National Assembly as provided for by the 1999 Constitution of the Federal Republic of Nigeria,[7] the various leaders of ministries, departments, agencies and government-owned corporations should also be held directly accountable for how they spend their budgetary allocations each year.

They can be made to give an account of how the previous year's budget was spent and what measureable impact they were able to make with it before the National Assembly and the State House of Assembly of each state. Where accounting inconsistencies are identified, investigations should be conducted before new funds are allocated.

If this is put in place, corruption will not go on undetected for years but will instead be nipped in the bud before it escalates. Further, this added layer of direct accountability will compel heads and staff members of MDAs to deal honestly and properly appropriate funds. This type of reform will require a constitutional amendment to provide a constitutional basis for such accountability process. Additionally, to ensure its effectiveness, it must not be weaponised as a means of withholding funds needed for the benefit of the members of the country but to truly ensure that those directly entrusted with public funds are directly held accountable for how they spent it. Therefore, when perceived financial inconsistencies lead to investigations, they must be conducted thoroughly but speedily to ensure that allocations for the next fiscal year are not delayed.

Where there is a need, officials or staff members suspected of misappropriating public funds should be suspended or sacked from office, prosecuted in accordance with the law and new officials appointed to ensure that there is no lag in the discharge of the government's duties toward its citizens.

D. Incentivising Integrity in the Public Sector

The cankerworm of corruption has eaten deep into almost every fabric of the Nigerian society that even though it is grossly abnormal and unconscionable, many people now see it as the norm and engage in it whenever their offices give them opportunity to.
To rewrite the narrative and reinforce integrity among workers in the public sector, it is necessary to start incentivising those who are honest and who maintain a high standard of integrity.

For instance, the late Dr. Dora Akunyili, the former Director-General of the National Agency for Food and Drug Administration and Control (NAFDAC) was, very notably, a woman of integrity. As detailed in her daughter's biography of her, I am Because We Are: An African Mother's Fight for the Soul of a Nation, she profoundly resisted and shunned all forms of bribery and corruption, refused to misappropriate public fund and did always what was in the best interest of the country.[8]

Leaders and public servants like herself should be publicly celebrated and incentivised for their honest service towards the growth of the country because they mirror the possibility of integrity even within a corrupt system. This will inspire and motivate others to lead and serve with integrity.

When fraudulent activities are duly punished and acts of integrity are adequately recognized and rewarded, the culture of honesty will be gradually built within the country.

Conclusion

In conclusion, the chasm between audit findings and institutional consequences in Nigeria is wide but can be closed if necessary actions, policies and laws are put in place.

Strategies such as unveiling the veil of ghost companies that are being used as vehicles to perpetuate fraud, combining the individual culpability of top officials with system-wide investigations, making accountability a pre-requisite for budgetary allocation and rewarding acts of integrity will definitely go a long way in addressing and closing this gap.

Corruption has for a long time tainted Nigeria's image and robbed her of her potentials. The fight against corruption has to cut across systems and institutions, not just specific individuals, if the country is to win. It is humbly submitted by the author of this work that if the above measures are put in place, Nigeria will ultimately prevail in the war against corruption.

[7] Ibid at number 1, Section 85(2).

[8] Chidiogo Akunyili-Parr, I Am Because We Are: An African Mother's Fight for the Soul of a Nation (C Hurst & Co 2022).

RESTORING PUBLIC TRUST THROUGH ETHICAL LEADERSHIP AND INSTITUTIONAL INTEGRITY

Written by
MERCY OLUWAFERANMI KAYODE

Introduction

Public trust is fundamental to effective governance because it reflects citizens' confidence that leaders and institutions will act with integrity, transparency, accountability, and in the public interest (Levi & Stoker, 2000). It strengthens democratic legitimacy by encouraging cooperation, promoting civic participation, and increasing public willingness to support government policies and institutions (Putnam, 2000).

In recent decades, however, public trust has declined across many societies due to unethical leadership, perceived corruption, poor service delivery, and weak government responsiveness (Mozumder, 2022). Institutional failures, limited transparency, and ineffective communication have further reinforced public skepticism and weakened confidence in the credibility and fairness of public institutions (Bhutto, 2024; Rothstein & Stolle, 2008). As a result, governments increasingly face challenges in securing public cooperation and maintaining institutional legitimacy (Grimmelikhuijsen & Meijer, 2014).

Restoring public trust therefore requires more than isolated reforms; it demands ethical leadership supported by institutions that uphold integrity, accountability, transparency, and fairness (Brown et al., 2005). Ethical leaders inspire confidence through principled conduct, while institutional integrity provides the governance structures, oversight mechanisms, and ethical standards necessary to sustain trust beyond individual leaders (Brock, 2014). This article argues that the restoration of public trust depends on the complementary roles of ethical leadership and institutional integrity in fostering credible, accountable, and trustworthy governance (Brown et al., 2005; Brock, 2014).

Understanding Public Trust

Public trust is the confidence citizens place in leaders and institutions to act honestly, competently, fairly, and in the best interests of society. According to a study carried out by Mozumder, public trust rests on citizens' positive expectations that leaders and public institutions will exercise their authority ethically, consistently, and in the interest of the public, rather than prioritizing personal or political gain, placing the common good above personal or political interests. (Mozumder, 2022)

Public trust matters because it is fundamental to the effective functioning of government and democratic governance. It encourages citizens to participate in civic activities such as voting, community engagement, and public decision-making by strengthening their confidence in the integrity and ability of public institutions to serve their interests.

Conversely, when public trust declines, civic participation and democratic representation weaken as citizens become disengaged and lose confidence in their ability to influence governance. The erosion of public trust also increases susceptibility to political extremism, as individuals who feel unheard or excluded become more receptive to ideologies that challenge established institutions. (Bhutto, 2024).

Therefore, restoring public trust is essential for achieving sustainable governance, civic participation, democratic stability, economic development, and social stability.

Decline in Public Trust: Causes and Consequences

Public trust in government and public institutions has steadily declined in many societies, creating significant challenges for effective governance and democratic accountability. Trust is essential for maintaining the legitimacy of public institutions, encouraging civic participation, and fostering cooperation between governments and citizens. However, growing concerns about the integrity, competence, and commitment of public leaders have weakened citizens' confidence in those entrusted with public office.

One of the primary causes of this decline is unethical leadership, reflected in broken promises, dishonesty, and a lack of accountability. When leaders fail to fulfil their commitments or place personal and political interests above the public good, citizens begin to question their integrity and sincerity. Such actions reinforce the perception that public officials cannot be trusted to act in society's best interests, leading to a gradual erosion of confidence in government and public institutions (Mozumder, 2022).

Poor communication and the influence of the media also contribute significantly to declining public trust. A lack of transparency, delayed responses, and unclear communication create perceptions of incompetence and secrecy. These perceptions are further amplified by traditional and social media through biased reporting, misinformation, fake news, and extensive coverage of corruption scandals, reinforcing public cynicism and diminishing confidence in political leaders and public institutions (Bhutto, 2024). Likewise, perceived corruption within institutions undermines citizens' confidence in the fairness and transparency of public administration, causing skepticism toward government actions (Rothstein & Teorell, 2008).

The consequences of the decline in public trust are far-reaching. One major consequence is reduced civic participation. As confidence in government diminishes, citizens become less willing to vote, attend community meetings, volunteer, or engage in civic activities because they no longer believe their voices influence public decisions. This weakens democratic participation and representation. (Putnam, 2000)

Another significant consequence is the rise of political extremism. Citizens who feel excluded or disillusioned with traditional institutions become more susceptible to extremist ideologies that reject established political systems. This increases political polarization, intensifies social divisions, and threatens political stability. (Mudde, 2019). Ultimately, the erosion of public trust weakens democratic institutions, undermines social cohesion, and reduces the government's capacity to govern effectively while maintaining public confidence.

Ethical Leadership as The Foundation For Public Trust

Public trust is built on the belief that leaders will act in the best interests of the people, make fair decisions, and uphold the responsibilities entrusted to them. Ethical leadership fosters this trust by ensuring that those in positions of authority consistently demonstrate integrity, accountability, fairness, and transparency. Ethical leaders are honest, keep their promises, align their actions with the values they profess, and refrain from using their positions for personal gain. Guided by fairness, responsibility, and a genuine commitment to the welfare of those they serve, they inspire confidence in both their leadership and the institutions they represent. Through this consistent display of ethical conduct, ethical leadership becomes the foundation upon which enduring public trust is built (Tanny & Al-Hossienie, 2019).

Brown, Treviño, and Harrison (2005) defined ethical leadership as the demonstration of appropriate conduct through personal actions and relationships while promoting such conduct through communication, reinforcement, and decision-making. This definition highlights that ethical leadership extends beyond personal character to shaping the ethical behaviour of others.

Ethical leaders inspire confidence by aligning their actions with the values they expect from others. According to the Harvard Division of Continuing Education, ethical leadership is grounded in respect, honesty, justice, responsibility, transparency, and service to others. These principles encourage leaders to make decisions that serve the common good rather than personal interests. When leaders communicate openly, accept responsibility for their actions, and treat people fairly, they strengthen confidence in public institutions.

Research on public trust reinforces this relationship. Trustworthy leadership is associated with competence, commitment, reliability, accountability, responsiveness, and the consistent fulfilment of promises. Conversely, corruption, abuse of power, broken promises, and the politicization of public institutions undermine confidence in government and weaken democratic governance.

To conclude, ethical leadership is fundamental to restoring and sustaining public trust. By consistently demonstrating ethical conduct and fostering an ethical culture, leaders strengthen institutional credibility and gradually rebuild citizens' confidence, demonstrating that trust is earned through sustained ethical leadership rather than isolated actions (Mozumder, 2022).

Institutional Integrity: Sustaining Public Trust

Public trust is sustained when institutions consistently uphold integrity in the way they make decisions and deliver public services. While ethical leadership is important, lasting trust depends on institutions that continue to operate fairly, transparently, and responsibly regardless of changes in leadership.

According to Huberts (2018), governance because it ensures that public power is exercised in line with ethical values, the rule of law, and the public interest. When these principles are embedded in institutional systems, citizens are more likely to have confidence in public institutions.

Strong institutional integrity relies on systems that promote ethical conduct and prevent misconduct. These include transparent decision-making, accountability mechanisms, independent oversight, effective financial controls, ethical standards, and the consistent enforcement of rules.

Institutions must not only establish ethical standards but also enforce them fairly and consistently to maintain public trust (Mozumder, 2022). Independent oversight bodies, such as the judiciary, legislatures, auditors, and anti-corruption agencies, together with strong internal controls and compliance systems, strengthen institutional credibility and ensure that public officials remain accountable for their actions (Brock, 2014).

Building Institutional Resilience

Ability to be strong during disruptions does more for institution than during stable operating times, and resilient organizations leverage crisis to become catalysts for innovation; they view crises not just as impediments but as opportunities for transformation.

Organizational changes such as the shuffling of boards and leadership teams may undermine the institution if not properly structured in terms of clear roles of board and leadership members in the organization, good succession planning and clearly communicated decision making structures.

Institutional integrity is essential because leaders may leave office, but institutions continue to serve society. When ethical values are embedded in institutional rules, policies, and organizational culture, good governance is sustained despite changes in leadership. This continuity promotes fairness in decision-making, protects public resources, and reduces opportunities for corruption and Strengthening accountability is equally important. Public officials must be answerable for their actions and held responsible when they violate ethical or legal standards.

Practical Strategies for Restoring Public Trust

Restoring public trust requires deliberate and sustained efforts to strengthen both leadership and public institutions. Since trust is the foundation of institutional legitimacy, rebuilding it demands ethical governance, transparent decision-making, and meaningful citizen engagement.

Studies have shown that participatory governance, inclusive policy-making, and the consistent enforcement of laws are essential for restoring public confidence because they demonstrate fairness, responsiveness, and a commitment to serving the public interest (Tyler, 2006). Likewise, it has been argued that public trust is sustained when citizens perceive institutions as fair, competent, and responsive to their needs. (Bhutto, 2024).

One of the most effective strategies for rebuilding trust is promoting transparency in public institutions. Transparency involves providing timely, accurate, and accessible information about government policies, decisions, and the use of public resources (Florini, 2007). When institutions communicate openly and honestly, citizens are better informed, reducing suspicion and increasing confidence in public decision-making. Beyond simply providing information, institutions should encourage two-way communication by creating opportunities for citizens to ask questions, express concerns, and participate in decision-making processes.

Strengthening accountability is equally important. Public officials must be answerable for their actions and held responsible when they violate ethical or legal standards.

Effective accountability mechanisms include independent oversight, regular performance evaluations, public reporting, judicial review, legislative scrutiny, and accessible channels through which citizens can submit complaints and provide feedback. These measures help prevent abuses of power while reinforcing public confidence in government institutions

Finally, restoring public trust requires a long-term commitment to ethical leadership, institutional integrity, and civic education. Leaders must demonstrate honesty, fairness, and accountability in their actions, while institutions consistently uphold the rule of law and ethical standards. At the same time, promoting media literacy and critical thinking helps citizens identify misinformation and make informed judgements. Together, these strategies create a more transparent, accountable, and responsive system of governance, laying the foundation for lasting public trust.

Challenges to Restoring Public Trust

Restoring public trust is a complex and gradual process because the factors that undermine trust are often deeply rooted within institutions. Institutional corruption, political interference, and weak oversight mechanisms limit accountability and transparency, while inadequate financial and human resources, particularly in developing countries, hinder effective institutional reforms (Tanny & Al-Hossienie, 2019; Bhutto, 2024).

Media representation further complicates these efforts. Although traditional and social media can promote transparency and accountability, biased reporting, misinformation, disinformation, and the rapid spread of unverified information can distort public perceptions and erode confidence in public institutions. The absence of effective regulation of digital platforms further intensifies these challenges, making it more difficult to sustain public trust (Bhutto, 2024).

Overcoming public cynicism also remains a significant challenge, as citizens who have repeatedly experienced corruption, poor governance, and broken promises often distrust reform initiatives (Levi & Stoker, 2000). Consequently, restoring public trust requires sustained ethical leadership, transparency, accountability, and improved service delivery to demonstrate that public institutions are capable of acting in the public interest (Tanny & Al-Hossienie, 2019). Rebuilding confidence also depends on consistent and fair institutional behaviour over time, as trust is strengthened through repeated demonstrations of integrity and trustworthy conduct rather than isolated reform efforts (Tyler, 2006).

Conclusion

In conclusion, restoring public trust requires more than institutional reforms or policy changes; it demands ethical leadership and strong institutional integrity as the foundation of effective governance. Leaders who consistently uphold integrity, accountability, transparency, fairness, and competence inspire confidence and reinforce the legitimacy of public institutions (Brown et al., 2005; Harvard Division of Continuing Education, 2024).

Similarly, institutions that resist corruption, uphold ethical standards, and remain accountable to the public create an environment where trust can be developed and sustained over time (Brock, 2014). By contrast, unethical leadership, corruption, poor communication, and weak accountability undermine public confidence, discourage civic participation, and weaken democratic governance (Mozumder, 2022; Tanny & Al-Hossienie, 2019).

Sustaining public trust therefore requires continuous ethical conduct, transparent decision-making, effective service delivery, and meaningful citizen engagement rather than isolated reforms or symbolic initiatives (Bhutto, 2024). Ultimately, public trust is earned through consistent actions that demonstrate a genuine commitment to the public good and the principles of good governance, strengthening both democratic institutions and society as a whole (Levi & Stoker, 2000; Tyler, 2006).

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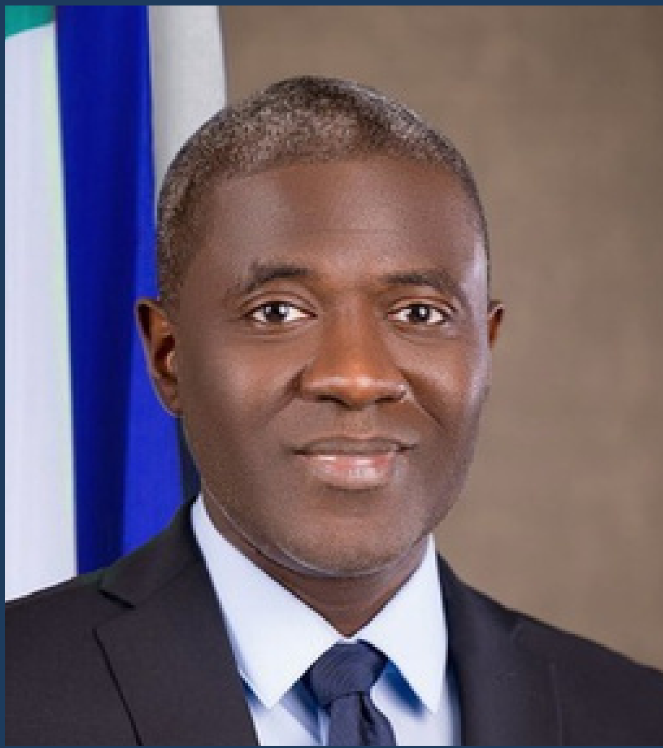


Q Which of your experience has prepared you for the role of executive vice chairman of the NCC and the core values that guide your approach to public service?

As you are aware, I'm a trained engineer. I have an M.Eng. from Imperial College in London. Subsequently, I also earned a PhD in Electrical Engineering from the University of Bath, UK. I then joined a telecom start-up in the UK, which was manufacturing miniature base stations as an engineer. I spent a few years there, then also an operator, before I subsequently returned to Nigeria to assume my first leadership role as the Chief Technology Officer of a payment start-up. I spent less than two years at that start-up before I joined the Nigeria Inter-Bank Settlement System as the Executive Director for Technology and Operations. I would say that was my first real foray into leadership within the African context. It was a very challenging role that gave me the possibility because I was responsible for technology and operations for the national switch of Nigeria. So, every single instant payment, the majority of the instant payments at the time, every single POS transaction was running through that port. I spent four years there. I was also on the board before I was appointed to become the Executive Vice-Chairman of the Nigerian Communications Commission. Now, this was a journey of about 20 years and it took me through multiple industries, but I had an experience in my junior life of being an enterprise software developer.

I also had experience as an entrepreneur and, of course, experience as an executive within the National payment which was our chief policy in government before I eventually ended up as the Chief Vice-Chairman of the NCC 100% Government. So, I think that diverse set of experiences, both within the country, outside the country, private sector, public sector, established and start-up companies, gave me a real good grounding in the different aspects of what I would be facing as a regulator today because I regulate both small and big.

And in terms of my philosophy and approach, again, I would go back to my experience because as an entrepreneur, I had to be very prudent. Every single cobble or cent mattered and we had to be accountable to our investors as well. And likewise, working in industry, we had a board, but we also had to be accountable to the board, which was chaired by the CBN and a number of bank MDs.

Coming here to NCC, I think I took that same approach of making transparency my watchword, both towards the public and towards the industry, because as a regulator, we regulate two sides, sorry, we work with two sides. I would market to the industry and the consumers. The consumers, we have to ensure we get value for money and the industry will need to make sure that there's a level playing field.

And the best way for you to ensure consumers get value for money is to ensure that there's transparency towards the services provided by the market. Of course, the best way to make industry competitive over and beyond that, providing the regulatory tools is to ensure that there's transparency so that investors can see how the industry as a whole is performing, but also who have the best performance in the industry so that we can also put their investments there and also where are the gaps so that we can also exploit the opportunities from this gap, which then hopefully will translate to the value to the consumers as well.

Q What was the stage of the telecommunication industry when you resume office, and what is your strategic vision to strengthening the NCC's role in achieving sustainability growth, innovation and accountability in the telecommunications eco-systems?

Thank you very much. While I assumed office in October 2023, the government had just made two bold but very necessary macroeconomic reforms which impacted all sectors, not just the telecommunications sector, especially the removal of subsidies and also the unification of the FX rates. Now, the industry, I'd say, was in a state of stability. It wasn't necessarily growing, but these macroeconomic reforms have actually exposed some of the weaknesses.

This is an industry that requires continuous and increasing investments to meet the increasing demand from our consumers and also the growth in the number of consumers. So, in terms of our strategic vision and plans, I set out and made it very clear on our three key stakeholders via our act. We are an economic regulator, so we have the industry on one side, who are made up of investors and operators, and the investors are more or less looking to invest in these operators and ensure they get some form of return on investment.

And it goes without saying, if there's no return on investment, then it's unlikely that we're going to see any investment in the industry. Then on the other hand, you have the consumers who are looking to get the best quality service at the best price. And the principle of economic regulation is that we have enough players on the industry side who are competing to ensure that they provide the best service to the consumers.

And of course, ourselves at the NCC are in the middle, acting as a recruit. Now, with these macroeconomic reforms I mentioned, it really exposed the fact that investments went really growing at the rate to absorb any shocks in terms of macroeconomic situation. So, I set out and I made our very key and clear priorities for our three stakeholders. The government on one side is looking to us to enable other sectors because we are now no longer just a sector providing connectivity for people. We are a sector which is enabled among other sectors. I mean, the digital payment sector is one very key example. of interconnect debts. Of course, in the industry debt, especially taking the USSD issue we had with the bikes. Then on the consumer side also, we had to analyze some of the key trends and problems in our countries. We saw the revolution, there in mobile payments and of course, payments across enterprises. So, the government is really looking for us to be an enabler and of course, grow the industry so that they can generate revenue from taxes. The industry is also looking for us to make it attractive so that foreign investment can come in and like I said, the consumers looking for the best value for money. So, we have a situation which is, how do we restore consumer investor confidence? We had to take a difficult decision amongst other things to approve tariffs being increased but also, we had to take other measures to clean up some of the issues in house. I mentioned a few intra-industry debts. There was a lot

The first one was quality of service goes without saying. Issues with perception of data depletion which were attacking through sensitization campaigns and failed by top-ups which were also attacked by a collaboration with Central Bank of Nigeria.

Q **How do you balance political, industry, and stakeholder pressure, while ensuring that the institution remains true to its mandate and public interest?**

I think that's a tricky but explainable question.Building up on my previous results, like I said, it's all about balancing interests. So, you've got a third player here which is the government and it's the same thing, it's about transparency. It's about understanding what they want and being transparent in terms of how we go about it, how we're going about it and how we're making progress.
Luckily, with this administration, we now have a central delivery reporting unit which has a special advisor on the president's head in it. So, through that delivery unit, we jointly agree our deliveries and our timelines based on, of course, policy direction and also our mandate as a shrine in the government. So, I think it's, for me, it's about, it comes back to the transparency.

Everybody has an interest. Consumers, like I said, their interest is a good service at the best possible price. The industries are basically driven by investments. So, they need to make sure that those investments deliver a return on investment and, of course, the government has made promises to its citizens and also has a larger vision for the country. It's about understanding everybody's interest and being transparent about how you're going about it and what progress you're making.

Q **Could you share a defining regulatory or policy intervention that happened under your leadership, that had significantly advanced Nigeria's socio-economic development?**

I think it has to do with the tariff. It's probably the tariff adjustment that happened earlier in this year. Now, why did I say that? Some people might say it's positive and some people might say it's negative and, again, it's about balancing interest. Now, before I mentioned to you that we're an economic regulator, this is enshrined in the act.

An economic regulation was what took us for 500,000 lines in the early 2000s and in less than a decade, we had about 33 million Nigerians connected and enjoying better services at an affordable rate. And you'll recall also, this is the one industry that we've actually seen prices drop. When this industry started, we were about 50 Naira per minute and now, even with the tariff adjustment, I think the maximum terminated rate is about 18 Naira.

Now, why did I say this? This is the most impactful regulatory intervention I've made in the two years. An industry which is under economic regulation requires investments. Now, without investments, we are not going to be able to build the necessary infrastructure for us to deliver on the interests of our three stakeholders. One, starting with the industry, if they don't invest, the infrastructure is going to become obsolete.

Two, if the infrastructure is obsolete, consumers are not going to be happy because they're not going to get the best service. And, of course, when you are not happy, the only reason why you spend money is because you don't have an alternative. And three, on the government's side as well, they want us to be enablers to other sectors.

But if there's no infrastructure investment to meet with the demands of these other sectors and consumers, then we're not going to be able to deliver on anything. So, if we looked at the data in terms of foreign investments coming into the sector, I think it had, at best, we'd say it had flattened. And this was a clear indication that investors were not looking at the sector as being attractive anymore.

You could say it was a failure of economic regulation. What we had to do was go back to the principles which made this sector very impactful to the nation. And those principles are very simple and very clear and enshrined in the NCA 2003.

One, service delivery and the cost of those services should be cost reflective. I can't remember the specific transaction of the act, but it is clearly stated that tariffs should be cost reflective. And number two, it also says the NCC should approve tariffs.

But if you read that in isolation, it actually sounds like the NCC is involved in price corruption. But no, it is in the context of competition. So, when we approve tariffs, it is to check for anti-competitive behaviour and specifically around two areas.

One, so that the industry doesn't form a cartel. And two, the player in the industry does not leverage a competitive advantage to cross-subsidize services and under-cost others in the industry. We had to go back to those principles which I think, unfortunately, over the past decade, we had deviated from, whether it is due to misunderstandings or other reasons which the government felt, the government of the day felt there to deviate from those principles.

The price of everything has gone up, even before these macroeconomic reforms. But this was a sector that was not even adjusting for inflation. So, what we were doing was actually slowly killing this sector.

That one intervention in February whereby we allowed for a movement in tariffs, not because we are price-controlled, but because we needed to go back to economic regulation. And that simple act has now restored or began to restore investor confidence. And what does that translate to? We're now seeing investment come back.

I'm sure you've seen in the news some of the players, big players making commitments to our investments. And this is true because we verified it. And this year, we're looking at commitments of over a billion dollars already compared to last year, which was less than half of that. The year below, which was also at similar levels. That's quite even with the valuation of the currency we're seeing in dollar terms. A slight increase now in investment, which is an indication of investor confidence coming back, which is now showing that we're going back to economic regulation.

And in the long run, what this is going to do is that consumers are going to be a better service. And the government is also going to be able to get other sectors being enabled by the industry.

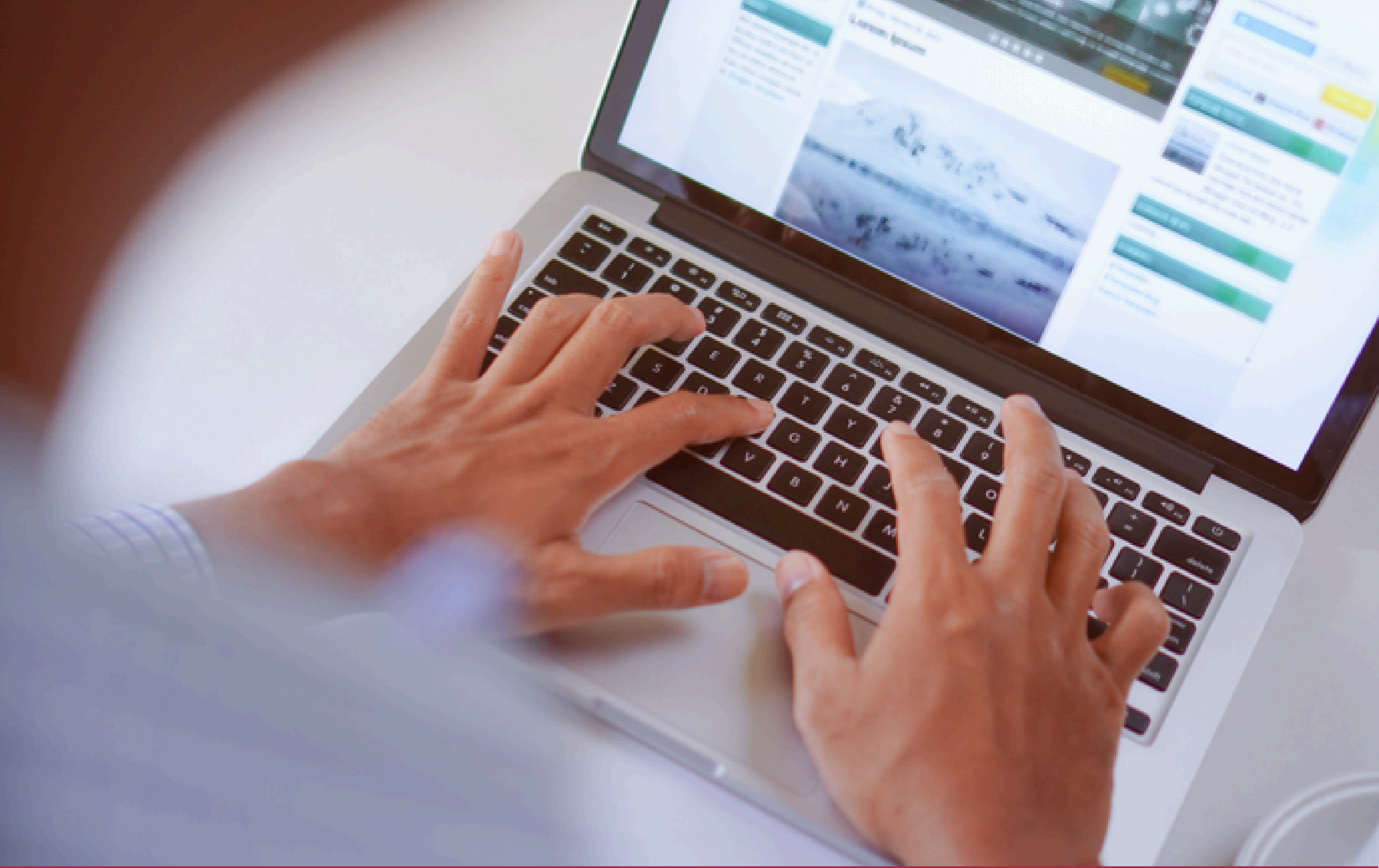
Q What would be the top governance and leadership priorities for future board and leaders in Nigeria's public sector?

I think first of all, you need to have a certain mindset, you need to condition your mind. As you're taking off this role, you need to look at it purely as for your contribution to nation building. Don't look at it as a reward, don't look at it as an opportunity for personal, to promote your personal

interests. You should look at it as your contribution to nation building. That's number one.

Number two, you should come in with the mindset of transparency and accountability. And you should also come in with the mindset that this is not going to be an easy journey.

In institutions like ours, where we have to balance the interests of three stakeholders, the private sector, consumers, and the government, you have to face up with the fact that you're going to be balancing very delicate relations, but you have to be bold and you have to be honest with yourself through this journey. And you have to ensure that during those difficult times, you're able to put the facts on the table, recognize that the policymakers are very important, and ensure that you balance, are able to balance their interests, but also to ensure that your mandate is being delivered. Because whatever you do, if you do not deliver on your core mandate, then it's a failure.



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Whether you're a public sector leader, policymaker, board member, governance practitioner, researcher, or passionate about the corporate governance, our newsletter keeps you informed on the conversations and ideas shaping stronger institutions and better governance.

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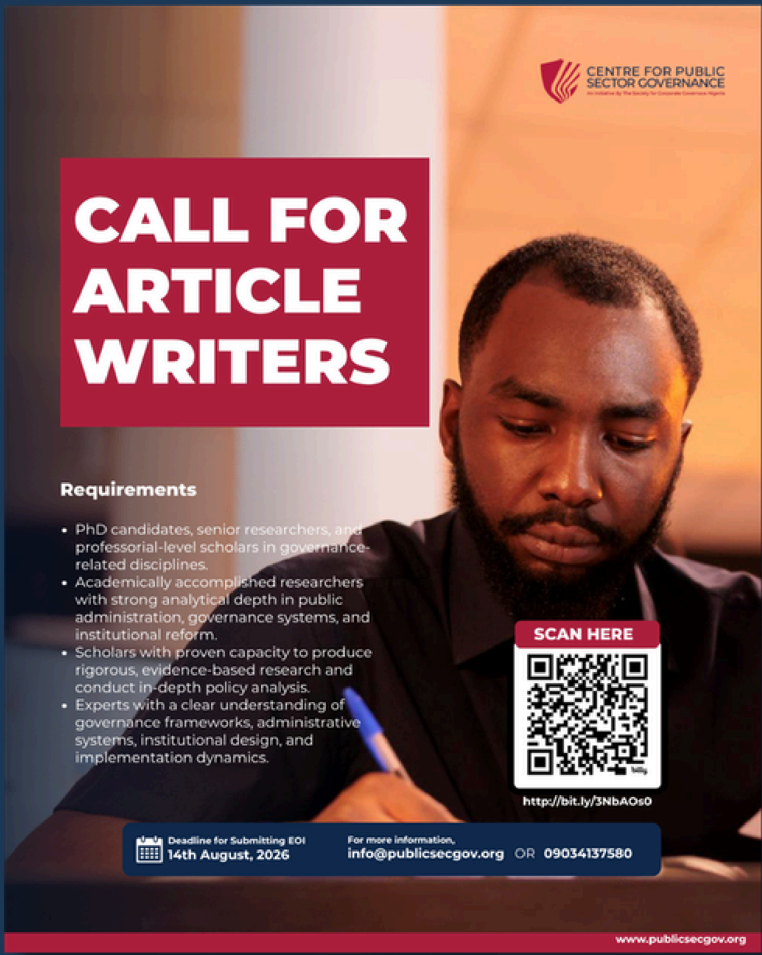

Call for Article Writers

The Centre for Public Sector Governance invites qualified researchers, scholars, and governance experts to submit Expressions of Interest (EOI) as Article Writers.

This call is open to PhD candidates, senior researchers, policy analysts, and experienced professionals with strong expertise in public administration, governance systems, institutional reform, and policy development. We are seeking individuals with the capacity to produce rigorous, evidence-based articles and insightful policy analyses that contribute meaningfully to public sector governance conversations in Nigeria and across Africa.

Successful contributors will have the opportunity to engage in thought leadership, influence governance discourse, and contribute to knowledge that supports institutional development and public sector transformation.

Requirements:
- Strong academic or professional background in governance-related disciplines
- Demonstrated analytical and research capacity
- Experience in public administration, governance systems, or institutional reform
- Ability to produce high-quality, evidence-based articles and policy content

Register via: https://bit.ly/3NbAOs0

Deadline for Submission of EOI: 14th August 2026

For enquiries and additional information:
📧 info@publicsecgov.org
📞 09034137580

We look forward to collaborating with passionate thinkers and professionals committed to strengthening governance and public sector excellence.

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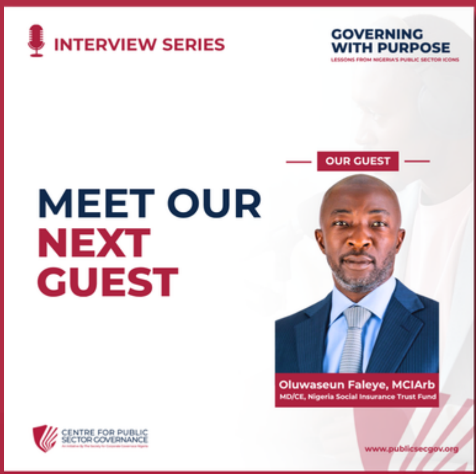
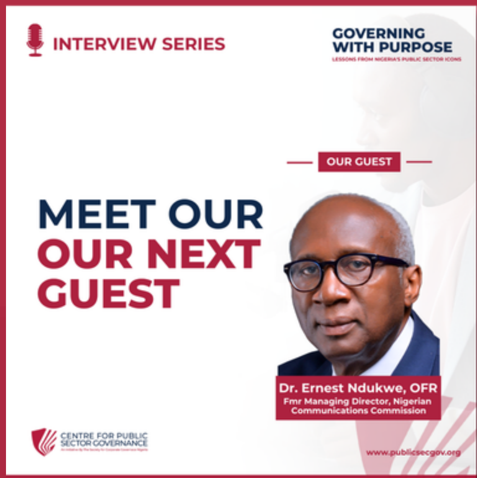
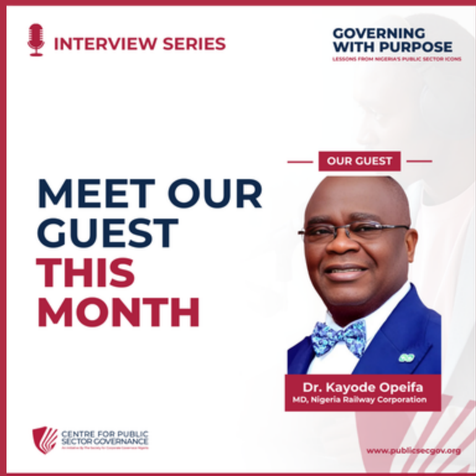
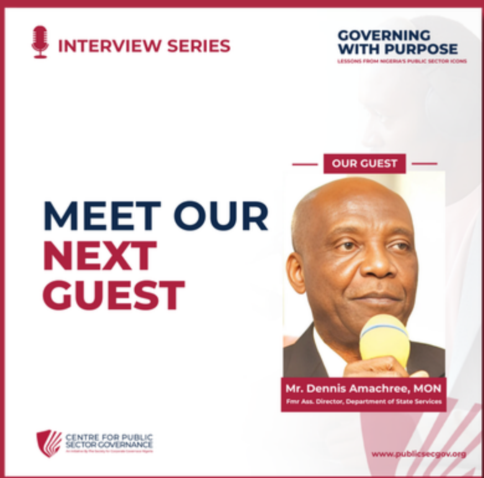
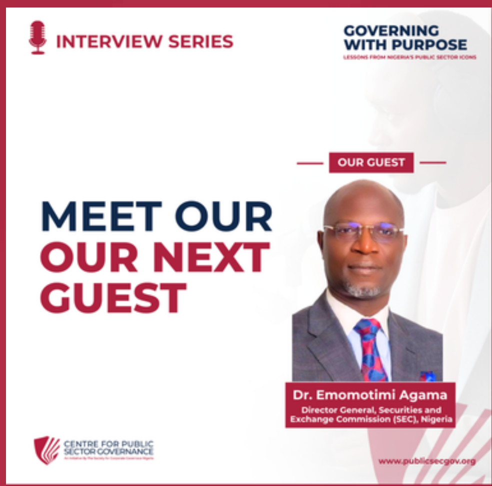
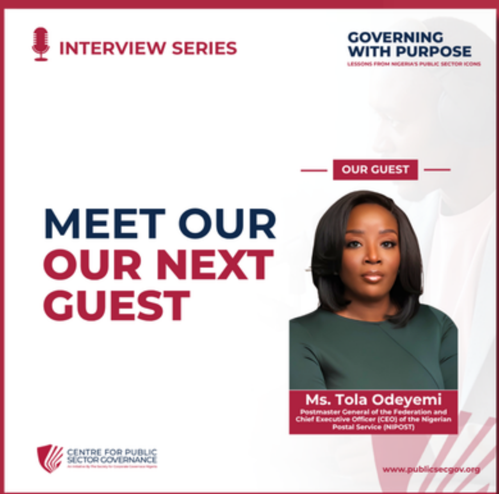


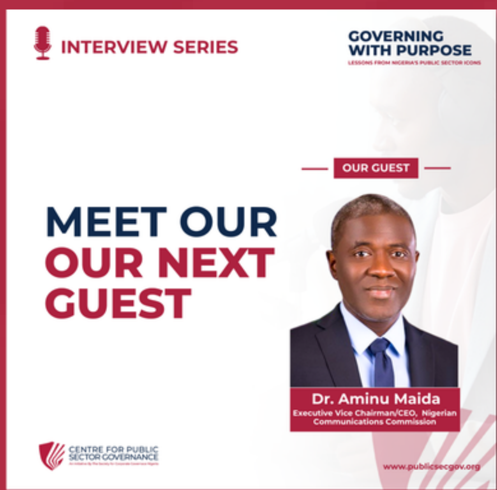


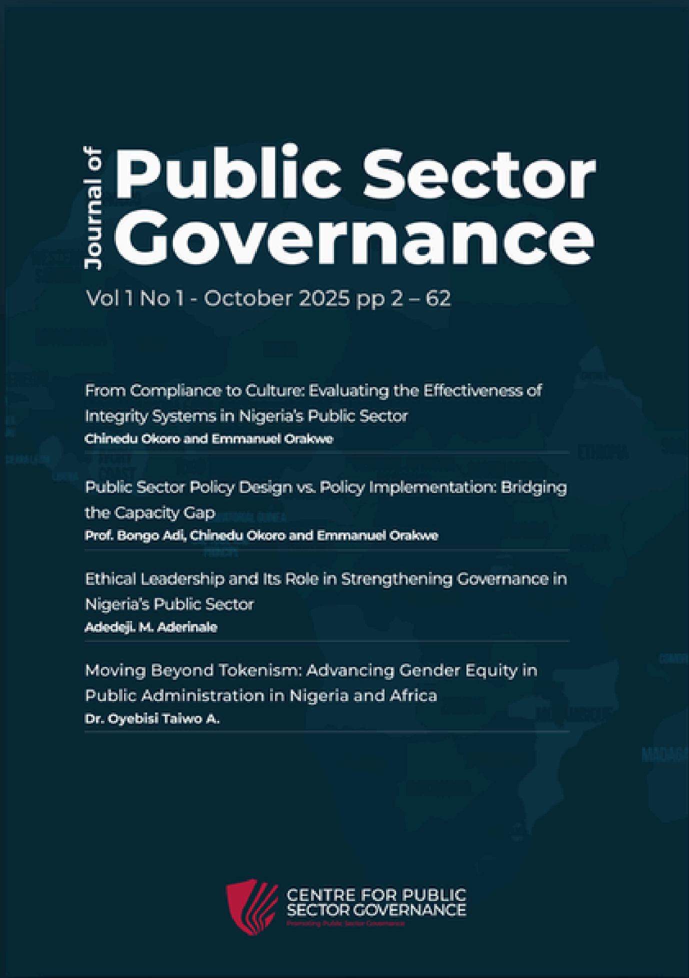












First Edition – Journal of Public Sector Governance

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.

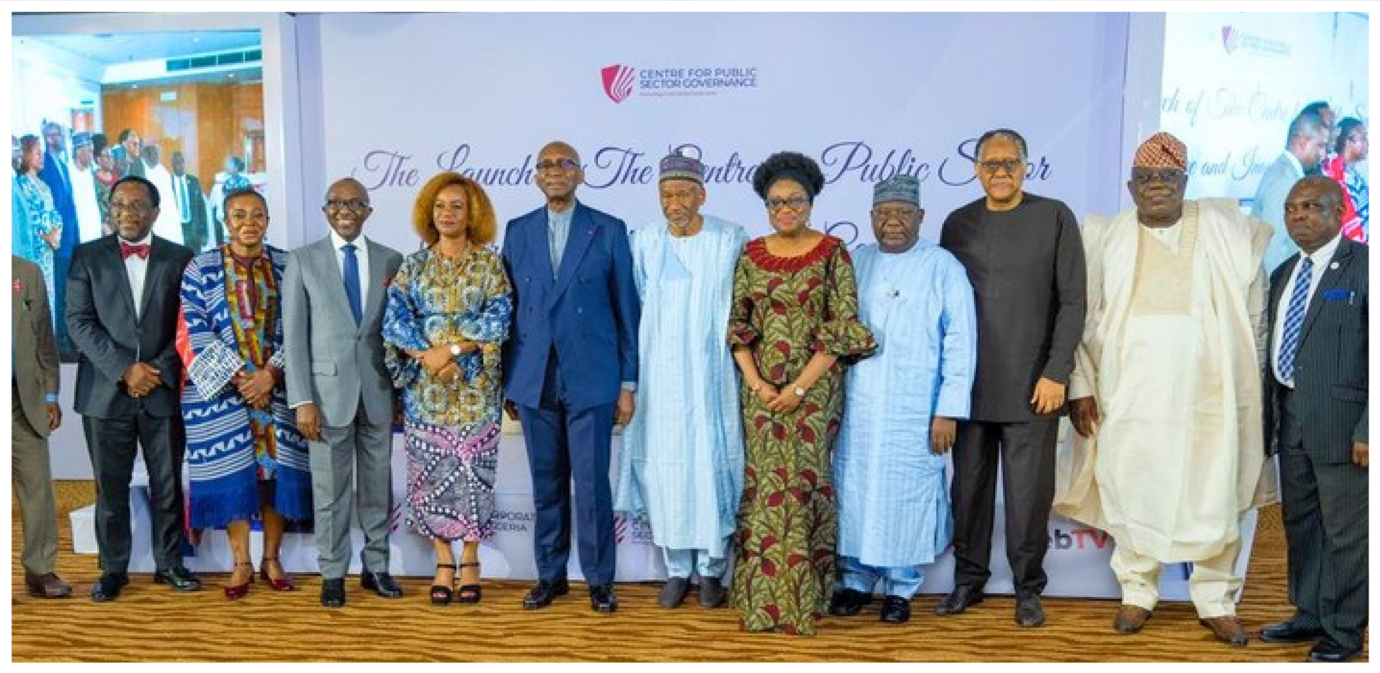
Collectively, these contributions underscore the journal's commitment to bridging theory and practice by offering evidence-based insights and practical perspectives. The first edition sets a strong foundation for continued engagement, positioning the journal as a valuable platform for advancing knowledge,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

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

To access the softcopy, visit: https://selar.com/800c116781

For hardcopy requests, please contact: otaiwo@publicsecgov.org| 09034137580
Email inquiries can be directed to: info@publicsecgov.org

ABOUT US



Who We Are

The Centre for Public Sector Governance (CPSG) is a non-profit organization committed to advancing effective governance, ethical leadership, and institutional reform within Nigeria and across Africa. Founded with a vision to strengthen public institutions and foster a culture of accountability, CPSG works to bridge the gap between policy and practice in public service delivery.

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.

What We Do:

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

1. Capacity Building and Training: We design and deliver high-impact training programmes for public sector leaders at federal, state, and local levels. These trainings focus on leadership development, strategic management, digital governance, policy implementation, and ethics in public service.

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.

3. Advocacy and Engagement: CPSG promotes public dialogue and multi-stakeholder collaboration around key governance issues.

4. Knowledge Sharing: Through our publications, including the Public Sector Governance Journal, we contribute to thought leadership and knowledge dissemination in the field of public administration and institutional reform.

CPSG has partnered with public institutions, development agencies, and reform advocates to build capacity in leadership, accountability, and service delivery.

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