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ADMINISTRATIVE LAW AND DEMOCRATIC ACCOUNTABILITY: A COMPARATIVE SYNTHESIS OF PARASTATAL GOVERNANCE IN RIVERS STATE, NIGERIA

NWUZI, Kelechi A. C., PhD*
ALIKORNWO, Peter Mezenye, PhD**

Abstract
Parastatals occupy a peculiar constitutional space in Nigerian public law. They are creatures of statute, endowed with delegated administrative power, yet they routinely operate at a distance from the direct scrutiny that ordinarily attaches to ministries and departments. This discourse examines the interface between administrative law and democratic accountability as it plays out among the parastatal bodies of Rivers State, a sub-national government whose economic weight and institutional complexity make it a useful site for legal enquiry. Drawing on the constitutional and statutory architecture of accountability in Nigeria, including the Freedom of Information Act 2011, the Public Complaints Commission Act, and the grounds of judicial review inherited from English common law, the discourse situates Rivers State parastatal governance within a wider comparative frame. It places Nigerian practice beside Ghana's consolidated ownership model under the State Interests and Governance Authority and Kenya's constitutionally anchored audit regime for devolved public entities. The discourse argues that Rivers State, like much of federal Nigeria, possesses a reasonably developed formal accountability architecture whose practical value is diminished by institutional fragmentation, weak legislative follow-through, and the absence of a unified ownership authority capable of enforcing consequence for parastatal underperformance. It concludes with proposals for a state-level public enterprises governance framework and a statutory audit-reporting timeline that would bring Rivers State closer to the comparative standards examined.

Keywords: administrative law; democratic accountability; parastatals; judicial review; Rivers State; comparative public law; corporate governance of state-owned enterprises.

1. Introduction
Administrative law reached Nigeria as an import of the English legal tradition, transplanted through colonial ordinances from as early as 1863 and consolidated through successive constitutional settlements.[1] Its core function has never changed: to keep the exercise of public power within a legal framework, to protect citizens against the abuse of that power, and to give practical content to the promise of good governance.[2] What has changed, repeatedly and often abruptly, is the institutional form through which Nigerian governments choose to exercise power. The parastatal, a statutory body created to deliver a discrete public function at arm's length from a ministry, is one of the most persistent of these forms. It descends from what has been described as the green light theory of administrative law, an approach that favours large-scale government intervention in the economy subject only to loose democratic or political accountability, a philosophy that shaped the proliferation of public corporations in Nigeria from independence onward.[3]

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*Department of Law, School of Legal Studies, Captain Elechi Amadi Polytechnic, Port Harcourt, Rivers State, Nigeria, **Email:** knwuzi@yahoo.com
** Department of Office Technology and Management, School of Business and Administrative Studies, Captain Elechi Amadi Polytechnic, Port Harcourt, Rivers State, Nigeria, **Email:** peter.alikornwo@portharcourtpoly.edu.ng, **ORCID:** https://orcid.org/0009-0008-7266-3731 **WOS ResearcherID:** PEV-3695-2025

[1]See generally 'Administrative Law and the Challenges of Good Governance in Nigeria under Democratic System of Government: The Exigency of Legal Reforms' (ResearchGate) referring to Ordinance No 3 of 1863, Ordinance No 4 of 1876 and No 17 of 1906 <https://www.researchgate.net/publication/343611414> accessed 18 July 2026; P A Oluyede, Nigerian Administrative Law (University Press Plc 2002) 1.

[2]'Administrative Law and the Challenges of Good Governance in Nigeria under Democratic System of Government' (n 1).

[3]'Introduction to Administrative Law' (LearnNigerianLaw) <https://www.learnnigerianlaw.com/learn/administrative-law/introduction> accessed 18 July 2026.

Rivers State presents a particularly instructive case study. It is among the more economically consequential sub-national governments in the Nigerian federation, its executive structure carrying an extensive complement of ministries, parastatals, and agencies placed under the supervision of the Governor or Deputy Governor and charged with running key economic sectors of the state.[4] These bodies range from procurement regulation through the Rivers State Bureau on Public Procurement,[5] to sector-specific agencies such as the Rivers State Road Traffic Management Authority and the Rivers State Sustainable Development Agency.[6] The Rivers State House of Assembly, a twenty-three member legislature inaugurated in June 1999, holds the constitutional oversight brief over this apparatus, but the persistence of concerns about secrecy and weak local accountability in the state's public institutions, documented as far back as a 2007 Human Rights Watch investigation into local government administration, suggests that formal oversight structures have not always translated into substantive answerability.[7]

This discourse asks a narrow but consequential question: does the administrative law framework available to Rivers State, taken together with the wider Nigerian statutory architecture of transparency and anti-corruption regulation, furnish a workable mechanism of democratic accountability for parastatal conduct, and how does that framework compare with structures adopted elsewhere in Africa and in the common law tradition from which Nigerian administrative law derives its grounds of judicial review. The comparative reach of the enquiry is deliberate. Nigerian judicial review doctrine remains substantially indebted to English public law, particularly the tripartite classification of illegality, irrationality, and procedural impropriety associated with the House of Lords decision in Council of Civil Service Unions v Minister for the Civil Service.[8] At the same time, other African jurisdictions have experimented with institutional solutions that Nigeria has not yet adopted at the sub-national level, among them Ghana's consolidation of state enterprise ownership under a single statutory authority and Kenya's constitutionally entrenched audit mandate over devolved public entities. Placing Rivers State parastatal governance within this wider frame exposes both the strengths of the existing Nigerian framework and the specific gaps that continue to weaken it.

The discourse proceeds in six further parts. Part 2 sets out the conceptual and theoretical framework, drawing principally on Mark Bovens's account of accountability as a relationship between an actor and a forum, and on agency theory as applied to public bodies. Part 3 states the comparative doctrinal method adopted. Part 4 maps the legal and institutional architecture available for parastatal accountability in Nigeria generally. Part 5 turns to Rivers State specifically. Part 6 undertakes the comparative synthesis with England, Ghana, and Kenya. Part 7 draws findings and offers recommendations before the discourse concludes.

2. Conceptual and Theoretical Framework

Administrative law limits the exercise of state power in two principal ways: through the requirement that public bodies act only in the public interest, and through the insistence that administrative action must at all times observe the law.[9] Nigerian courts have consistently held that judicial review

[4] 'Overview of Rivers State' (Niger Delta Budget Monitoring Group) <https://www.nigerdeltabudget.org/overview-of-rivers-state/> accessed 18 July 2026.

[5] Rivers State Bureau on Public Procurement, home page <https://rsbopp.rv.gov.ng/> accessed 18 July 2026.

[6] See 'Rivers State Road Traffic Management Authority' (Wikipedia) <https://en.wikipedia.org/wiki/Rivers_State_Road_Traffic_Management_Authority> accessed 18 July 2026; 'Parastatals: Rivers State Agencies & Parastatals, Nigeria' (Nigeria Galleria) <https://www.nigeriagalleria.com/Agencies_and_Organizations/States_Agencies_and_Parastatals/Rivers-State-Ministries-Parastatals.html> accessed 18 July 2026.

[7] 'Overview of Rivers State' (n 3); Human Rights Watch, "Chop Fine": The Human Rights Impact of Local Government Corruption and Mismanagement in Rivers State, Nigeria (HRW, 2007) <https://www.hrw.org/report/2007/01/31/chop-fine/human-rights-impact-local-government-corruption-and-mismanagement-rivers> accessed 18 July 2026.

[8] Council of Civil Service Unions v Minister for the Civil Service [1985] AC 374 (HL) (the GCHQ case).

[9] 'Introduction to Administrative Law' (n 4).

is available wherever a body exercising public functions acts outside its statutory competence, breaches the rules of natural justice, or fails to comply with a constitutional or statutory requirement.[10] The doctrine of ultra vires remains the organising principle: an administrative act that exceeds the power conferred by the enabling statute is void, whether the excess is substantive, in that the decision itself falls outside the delegated power, or procedural, in that the correct process for reaching the decision was not followed.[11] Nigerian courts applied this principle early, and firmly. *In Re Maclean Okoro Kubanja, the Supreme Court examined the purported transfer of a chief magistrate and confirmed that an administrative act taken without traceable legal authority is a total nullity.*[12] *In Oteri v Awhinawhi and in Atiku v Attorney-General of the Federation, Nigerian courts likewise rejected claims of untrammelled executive discretion, holding that acts taken beyond the four corners of an enabling statute cannot stand.*[13]

The theoretical anchor for this discourse's treatment of accountability is Mark Bovens's conceptual framework, which defines accountability narrowly as a relationship between an actor and a forum, in which the actor is obliged to explain and justify conduct, the forum may pose questions and pass judgement, and the actor may face consequences.[14] Bovens distinguishes accountability arrangements along several axes, including the well-known separation between horizontal accountability, exercised by bodies with no direct hierarchical authority over the actor, such as courts, ombudsmen, and auditors, and vertical accountability, exercised by a superior body such as a minister or a legislature.[15] The framework is useful for parastatal governance because it isolates the three elements that any credible accountability arrangement must supply: information, discussion, and consequence. An arrangement that supplies information but no consequence, or discussion without a genuine capacity to sanction, is accountability in form only. This distinction recurs throughout the analysis that follows, since much of the difficulty with Rivers State parastatal governance lies not in an absence of formal accountability mechanisms but in the weak or absent third element, consequence.

A second useful lens is agency theory, which frames the relationship between a public body's managers and the citizenry on whose behalf it is meant to act as a principal-agent relationship prone to opportunism and information asymmetry.[16] Where a parastatal's management, as agent, controls information about the body's finances and operations more completely than either the sponsoring ministry or the legislature, as principal, the incentive to under-report, delay disclosure, or resist external audit grows correspondingly. Agency theory has been used specifically to explain corporate

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[10]See the discussion of the grounds for judicial review restated by Ogundare JSC and summarised in Okongwu, Ugbo and Nwaobi, 'The Legal Framework for Judicial Review in Nigeria' (17) <https://journals.ezenwaohaetorc.org/index.php/AJLHR/article/download/2149/2193> accessed 18 July 2026.

[11]Animesh Ranjan and Dhriti Mehra, 'Understanding Judicial Review of Administrative Actions With Respect to the "Doctrine of Ultra Vires"' (SSRN, 10 July 2024) <https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4857700> accessed 18 July 2026.

[12]Re Maclean Okoro Kubanja (1974) 1 All NLR 269 (SC), discussed in 'Judicial Review of Administrative Adjudication/Action' (Legal Emperors, 29 December 2016) <http://legalemperors.blogspot.com/2016/12/judicial-review-of-administrative.html> accessed 18 July 2026.

[13]Oteri v Awhinawhi; Atiku v Attorney-General of the Federation, both discussed in Okongwu, Ugbo and Nwaobi (n 6).

[14]Mark Bovens, 'Analysing and Assessing Accountability: A Conceptual Framework' (2007) 13 European Law Journal 447, 450.

[15]Bovens (n 8) 456; see also G O'Donnell, 'Horizontal Accountability in New Democracies' in A Schedler, L Diamond and M F Plattner (eds), The Self-Restraining State: Power and Accountability in New Democracies (Lynne Rienner 1999) 29.

[16]See the discussion of agency theory as propounded by S Baiman in 1982 in the context of Nigerian parastatals, in 'Budgetary Control and Accountability in Government Parastatals: An Empirical Investigation in Public Utility Company, Calabar, Nigeria' (ResearchGate) <https://www.researchgate.net/publication/333776363> accessed 18 July 2026; and the application of the Jensen and Meckling principal-agent model discussed in 'Political Corruption and Democratic Governance in Nigeria: A Retrospective Analysis of the Buhari Administration, 2015-2023' (2025) Irish International Journal of Law, Political Sciences and Administration <https://aspjournals.org/Journals/index.php/iijlpsa/article/view/1181> accessed 18 July 2026.

governance weaknesses in Nigerian state-owned enterprises, where managers, in pursuit of self-interest, are shown to depart from the interests of the state as ultimate shareholder.[17] Read together, Bovens's accountability framework and agency theory suggest that the health of parastatal governance depends on institutional design choices that narrow the information gap between agent and principal and that attach genuine consequence to non-disclosure or underperformance.

3. Methodology

The discourse adopts a doctrinal and comparative legal method. It examines primary legal materials, namely the Constitution of the Federal Republic of Nigeria 1999 (as amended), relevant federal and state legislation, and reported case law bearing on judicial review and administrative accountability, alongside secondary literature drawn from Nigerian and international scholarship. The comparative dimension is confined to three jurisdictions chosen for their doctrinal or institutional relevance rather than for any claim to representativeness. England is examined as the historical source of the grounds of judicial review received into Nigerian law. Ghana is examined because its State Interests and Governance Authority represents a live example of a consolidated statutory ownership and governance model for state enterprises, a structure Nigeria has not replicated at state level. Kenya is examined because its constitutionally entrenched Auditor-General mandate over devolved county public entities offers a instructive parallel to the practical difficulties, as well as the institutional possibilities, facing a Nigerian state seeking to tighten oversight of its parastatals. The method is qualitative and interpretive throughout; no primary empirical data was collected for this study, and the analysis of Rivers State institutional practice is accordingly limited to what is publicly documented.

4. The Legal and Institutional Architecture for Parastatal Accountability in Nigeria

The 1999 Constitution vests the power of judicial review in Nigeria's superior courts of record, which are empowered to examine administrative action on grounds of excess of legislative or executive power, ultra vires conduct, breach of the rules of natural justice, and non-compliance with the Constitution or an enabling statute.[18] Section 36 of the Constitution entrenches the right to fair hearing, a guarantee the Supreme Court applied decisively in Garba v University of Maiduguri, quashing the expulsion of students disciplined without a proper hearing and affirming that fair hearing is not merely a common law requirement in Nigeria but a constitutional one binding on any tribunal, panel, or administrative body exercising quasi-judicial power.[19] The principle transfers directly to parastatal governance: any disciplinary, contractual, or licensing decision taken by a Rivers State parastatal against a citizen, contractor, or employee is subject to the same constitutional discipline.

Nigeria's federal transparency architecture rests on several statutes of direct relevance to parastatal accountability. The Freedom of Information Act 2011 grants any person the right to demand records from a public institution, a category the Act defines broadly enough to capture corporations established by law and companies in which government holds a controlling interest.[20] The Act was intended to translate the general democratic promise of open government into an enforceable individual entitlement, and its passage in 2011, after more than a decade of legislative delay, was

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[17]'Evaluation of Critical Corporate Governance Issues within Nigeria's Top State-Owned Enterprises' Revista de Gestão Social e Ambiental <https://rgsa.openaccesspublications.org/rgsa/article/view/5357> accessed 18 July 2026.

[18]See 'An Analysis of Judicial Review of Administrative Actions under Nigerian Law', LLM thesis, Kubanni Institutional Repository, Ahmadu Bello University, chs 3–4 <https://kubanni.abu.edu.ng/bitstreams/251220ab-0569-4923-81f5-943cc6898dce/download> accessed 18 July 2026.

[19]Yesufu Amuda Garba and others v University of Maiduguri (SC 24/1985) [1986] NGSC 12 (14 February 1986); the fair hearing principle is discussed by Obaseki JSC as reported in 'Garba vs the University of Maiduguri' (Legalpedia) <https://legalpediaonline.com/garba-vs-the-university-of-maiduguri/> accessed 18 July 2026.

[20]Freedom of Information Act 2011, s 2(7) definition of "public institution"; see also Freedom of Information Act 2011 (Laws of the Federation of Nigeria) <https://www.cbn.gov.ng/foi/freedom%20of%20information%20act.pdf> accessed 18 July 2026.

widely presented as a milestone in Nigeria's anti-corruption effort.[21] Implementation, however, has been persistently weak. Scholarship on the Act's first decade in force describes a pattern of ineffective compliance by Ministries, Departments and Agencies compounded by limited public awareness and, in several states, an unwillingness to domesticate the Act altogether.[22] The point matters for Rivers State because the FOI Act, being a federal statute, requires either voluntary compliance or state-level domestication before it binds state government institutions with full force, a fact that has left its practical reach over state parastatals uneven across Nigeria.

Alongside the FOI Act, the federal anti-corruption framework comprises the Economic and Financial Crimes Commission (Establishment) Act 2004, which created the coordinating agency for the investigation and prosecution of economic and financial crimes,[23] and the Independent Corrupt Practices and Other Related Offences Commission Act 2000, which criminalises bribery, fraud, and related corrupt practices and applies to both individuals and corporate bodies.[24] The Public Procurement Act 2007 established the Bureau of Public Procurement with a mandate to prevent fraudulent and unfair procurement practice and to set procurement standards binding across government, a mandate the Supreme Court confirmed operates concurrently with, rather than in exclusion of, the EFCC's own investigative powers.[25] Rivers State's own procurement regulator, the Rivers State Bureau on Public Procurement, mirrors this federal architecture at sub-national level and has recently introduced an electronic government procurement portal intended to strengthen transparency and value for money in state contracting.[26]

A further statute of relevance, though of limited direct application to the states, is the Fiscal Responsibility Act 2007, which establishes a Fiscal Responsibility Commission empowered to compel disclosure of information relating to public revenue and expenditure and to investigate suspected violations.[27] Because fiscal responsibility legislation is not on the exclusive legislative list, the 2007 Act binds federal government-owned corporations directly but leaves states, including Rivers State, to enact their own complementary legislation if they wish similarly to bind state parastatals to disclosed fiscal targets and audited accounts.[28] This is precisely the kind of gap that a state-level ownership and governance authority, of the sort examined in the Ghanaian comparison below, could close.

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[21]'The Freedom of Information (FoI) Act in Nigeria' (HumAngle Foundation) <https://humangle.org/the-freedom-of-information-foi-act-in-nigeria/> accessed 18 July 2026.

[22]'Nigeria's Freedom of Information Act: Opportunities and Challenges' (ResearchGate) <https://www.researchgate.net/publication/337797682> accessed 18 July 2026; 'The Freedom of Information (FoI) Act in Nigeria' (n 13).

[23]Economic and Financial Crimes Commission (Establishment) Act 2004, s 1; 'Anti-Corruption and Bribery in Nigeria' (Lexology, 16 November 2018) <https://www.lexology.com/library/detail.aspx?g=4fab7b2c-247c-496a-9793-777fac327c16> accessed 18 July 2026.

[24]Independent Corrupt Practices and Other Related Offences Commission Act 2000; 'Anti-Corruption and Bribery in Nigeria' (n 15).

[25]Public Procurement Act 2007, No 14; Alao v Federal Republic of Nigeria (2018) 10 NWLR (Pt 1627) 284, discussed in 'The Economic and Financial Crimes Commission and the Politics of (In)effective Implementation of Nigeria's Anti-Corruption Policy' (SOAS Anti-Corruption Evidence Working Paper 007, 2022) 18 <https://ace.soas.ac.uk/wp-content/uploads/2022/04/ACE-WorkingPaper007-EFCC-Nigeria.pdf> accessed 18 July 2026.

[26]Rivers State Bureau on Public Procurement (n 3).

[27]Fiscal Responsibility Act 2007, No 31, ss 2, 30; C E Nwokike, 'Fiscal Responsibility Act 2007: A Positive Instrument for Prudent Management of Nation's Resources and Enhancement of Legislative Oversight in Nigeria' International Review of Law and Jurisprudence <https://nigerianjournalsonline.com/index.php/IRLJ/article/view/878> accessed 18 July 2026.

[28]Fiscal Responsibility Act 2007 (n 18) s 1; see the discussion of the Act's limited applicability to sub-national government in 'Fiscal Responsibility Commission and Implementation of the Fiscal Responsibility Act, 2007, 2007-2015' (ResearchGate) <https://www.researchgate.net/publication/361972343> accessed 18 July 2026.

Nigeria has maintained an ombudsman institution, the Public Complaints Commission, since 1975, making it one of the earliest ombudsman bodies established anywhere in Africa.[29] The Commission is empowered to inquire into complaints of administrative injustice brought by members of the public against any public authority or company, including parastatals, and its continued existence is preserved as an existing law under section 315(5)(b) of the 1999 Constitution.[30] In practice, however, the Commission's effectiveness has been constrained by limited enforcement powers, non-binding recommendations, inadequate funding, and low public awareness, leaving it, on the assessment of at least one recent study, unable to make commendable progress toward embedding administrative responsibility across Nigerian public institutions despite genuine successes in individual cases.[31] Some states have supplemented the federal ombudsman with their own bodies; Kano State, for instance, created a Public Complaints and Anti-Corruption Commission with a dual ombudsman and anti-corruption mandate in 2005.[32] Rivers State has no directly equivalent standalone body, meaning that citizens aggrieved by the conduct of a Rivers State parastatal must rely either on the federal Commission or on the ordinary courts.

The grounds of judicial review available against a Rivers State parastatal decision track the tripartite classification articulated by Lord Diplock in the GCHQ case: illegality, in that the decision-maker must correctly understand and give effect to the law governing the power exercised; irrationality, understood in the Wednesbury sense of a decision so unreasonable that no sensible authority applying its mind to the question could have arrived at it; and procedural impropriety, meaning a failure to observe the basic rules of natural justice or of a stated statutory procedure.[33] Wednesbury itself concerned a licensing condition attached to Sunday cinema opening and established the now-canonical formulation that a public authority acts unlawfully where a decision is so outrageous in its defiance of logic or accepted moral standards that no sensible person applying their mind to the question could have arrived at it.[34] Nigerian courts have received this framework while adapting it to a written constitutional order that supplies its own textual anchors, most importantly section 36 on fair hearing and the ultra vires principle confirmed across a long line of authority from Re Maclean Okoro Kubanja through to more recent appellate decisions.[35] The practical difficulty for a litigant seeking to challenge a Rivers State parastatal decision lies less in the availability of grounds than in the practical burdens of standing, cost, and delay that frequently accompany judicial review litigation in Nigeria, burdens well documented in the broader Nigerian administrative law literature.

5. Rivers State Parastatals: Institutional Landscape and Accountability Deficits

Rivers State's executive structure places parastatals under the supervision of the Governor or Deputy Governor, operating alongside a cabinet of commissioners who head substantive ministries and permanent secretaries who oversee day-to-day ministerial administration.[36] The resulting parastatal landscape is extensive, spanning bodies such as the Rivers State Bureau on Public Procurement, the

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[29]Public Complaints Commission Act 1975, No 31 (now Cap P37 Laws of the Federation of Nigeria 2004); 'History of PCC' (Public Complaints Commission Nigeria) <https://pcc.gov.ng/history-of-pcc/> accessed 18 July 2026.

[30]'The Role of the Public Complaints Commission in Ensuring Administrative Responsibility in Nigeria' (Omaplex Law Firm, 25 November 2024) <https://omaplex.com.ng/the-role-of-the-public-complaints-commission-in-ensuring-administrative-responsibility-in-nigeria/> accessed 18 July 2026.

[31]'Role of the Public Complaints Commission (the Ombudsman) in Ensuring Administrative Responsibility in Nigeria' (ResearchGate) <https://www.researchgate.net/publication/369118513> accessed 18 July 2026.

[32]'Kano State Public Complaints and Anti-Corruption Commission' (Wikipedia) <https://en.wikipedia.org/wiki/Kano_State_Public_Complaints_and_Anti-Corruption_Commission> accessed 18 July 2026.

[33]Council of Civil Service Unions v Minister for the Civil Service (n 5); Associated Provincial Picture Houses Ltd v Wednesbury Corporation [1948] 1 KB 223 (CA).

[34]Associated Provincial Picture Houses Ltd v Wednesbury Corporation (n 22); the formulation as refined by Lord Diplock in Council of Civil Service Unions v Minister for the Civil Service (n 5).

[35]See discussion at (n 6)–(n 7) above.

[36]'Overview of Rivers State' (n 3).

Rivers State Road Traffic Management Authority, the Rivers State Sustainable Development Agency, and the Rivers State Environmental Sanitation Authority, among numerous others attached to individual ministries.[37] Legislative oversight of this apparatus formally rests with the Rivers State House of Assembly, a body inaugurated in June 1999 whose Speaker chairs its proceedings, though the volume and diversity of the parastatal sector places a considerable practical burden on the Assembly's committee system if oversight is to be more than nominal.[38]

Direct empirical documentation of accountability practice within specific Rivers State parastatals is limited in the publicly available literature, a limitation this discourse does not attempt to disguise. What is available, however, points consistently in one direction. A 2007 Human Rights Watch investigation into local government administration across five Rivers State local government areas found that basic information about the use of public resources was kept a closely guarded secret and that state government oversight of local institutions was carried out in a manner that was both secretive and ineffective, leaving citizens without a meaningful means of holding local officials accountable for their conduct.[39] While that investigation predates the present study by nearly two decades and concerned local government rather than state parastatals specifically, its central finding, that formal oversight architecture in Rivers State has historically coexisted with a culture of administrative opacity, remains a useful baseline against which to measure subsequent reform.

A comparable South-South Nigerian case study offers a further, more parastatal-specific illustration. An empirical investigation into budgetary control and accountability at the Cross River utility parastatal formerly known as PHCN Calabar found that weak budgetary control practice was closely associated with poor accountability outcomes, and traced the underlying dynamic to agency-theoretic incentives, whereby parastatal management pursuing self-interested objectives engaged in the adverse selection and moral hazard behaviours agency theory predicts.[40] Although the study concerns a different state, its findings are directly transferable to the analytical framework applied here, since the institutional design defect it identifies, namely the absence of a governance structure capable of enforcing budgetary discipline on a parastatal from outside the parastatal itself, is a structural feature common to unconsolidated state parastatal sectors across Nigeria, Rivers State included.

Signs of institutional reform are, however, visible. The Rivers State Bureau on Public Procurement has undertaken study visits to the federal Bureau of Public Procurement and has launched an electronic government procurement portal explicitly framed as an instrument for advancing transparency, strengthening accountability, and improving oversight of public procurement processes across the state.[41] Such reforms, while welcome, remain confined to the procurement function and do not, on the evidence available, extend to a comprehensive framework covering the financial reporting, board composition, or performance evaluation of Rivers State parastatals as a class.

6. Comparative Synthesis

The English experience remains relevant to Rivers State not because English administrative law offers an institutional model to be copied, but because its doctrinal categories continue to structure Nigerian judicial review. The GCHQ case is significant for a further reason beyond its tripartite classification of grounds: it established that the exercise of prerogative power is reviewable according to its subject matter rather than its formal source, and it left open, through Lord Diplock's

[37]'Ministries Agencies and Parastatals in Rivers State' (Nigeria Galleria) <https://www.nigeriagalleria.com/Nigeria/States_Nigeria/Rivers/Rivers-State-Ministries-Agencies-and-Parastatals.html> accessed 18 July 2026; 'Parastatals: Rivers State Agencies & Parastatals, Nigeria' (n 4).
[38]'Overview of Rivers State' (n 3).
[39]Human Rights Watch (n 5).
[40]'Budgetary Control and Accountability in Government Parastatals: An Empirical Investigation in Public Utility Company, Calabar, Nigeria' (n 9).
[41]Rivers State Bureau on Public Procurement (n 3).

obiter remarks, the possible future development of proportionality as an additional ground of review.[42] The lesson for Nigerian parastatal governance is that the grounds of review are not static; they have expanded historically in response to the perceived inadequacy of a narrow illegality-only standard, and Nigerian courts retain the same interpretive latitude to develop the Wednesbury and procedural fairness grounds as circumstances, including the governance failures of statutory corporations, may warrant.

Ghana offers the clearest institutional contrast to the fragmented pattern observed in Rivers State. The State Interests and Governance Authority, established in 2019, is a central oversight body created specifically to address the fragmented oversight that had historically characterised Ghana's state enterprise sector, and it now provides a unified, accountable, and transparent governance framework across State-Owned Enterprises, Joint Venture Companies, and Other State Entities.[43] Under Ghana's Public Financial Management Act 2016, the governing body of every public corporation or state-owned enterprise is under a statutory duty to prepare annual accounts within two months of the end of each financial year and to submit audited financial statements to the responsible Minister within four months.[44] In 2024, SIGA introduced a State Ownership Policy and a Code of Corporate Governance for Specified Entities specifically to institutionalise accountability and improve performance across public organisations, and it now publishes an annual State Ownership Report offering data-driven analysis of the financial and operational performance of every entity within its remit, a public accountability instrument with no direct Nigerian equivalent at either federal or state level.[45] SIGA has also moved toward performance-linked executive compensation for state enterprise managers, an explicit attempt to close the agency gap identified in section 2.3 above by tying management reward directly to the interests of the state as ultimate shareholder.[46] Nothing resembling SIGA presently exists in Rivers State, where each parastatal reports, in effect, only to its own supervising ministry and ultimately to the Governor, without a single consolidated authority responsible for publishing comparative performance data across the sector as a whole.

Kenya's 2010 Constitution entrenches the office of the Auditor-General with a mandate, under article 229, to audit and report on the use of public resources by every public entity, including county governments and state corporations, and requires that audit reports be submitted to Parliament and the relevant county assemblies by 31 December of each year.[47] Article 229(6) further requires the Auditor-General to state expressly whether public resources have been applied lawfully and effectively, giving the audit report an evaluative rather than merely descriptive character.[48] The Kenyan experience is instructive precisely because it demonstrates the limits of formal architecture alone. Despite more than a decade of constitutionally mandated audit practice, recent commentary observes that while devolution has transferred substantial fiscal and administrative authority to county governments, accountability has not kept pace, with the Auditor-General continuing to flag underutilised development budgets, irregular procurement, conflict of interest, and poor financial

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[42]Council of Civil Service Unions v Minister for the Civil Service (n 5); 'Council of Civil Service Unions v Minister for the Civil Service (The GCHQ Case)' (eLawDaily, 16 March 2026) <https://elawdaily.com/council-of-civil-service-unions-v-minister-for-the-civil-service/> accessed 18 July 2026.

[43]'At a Glance' (State Interests and Governance Authority) <https://siga.gov.gh/about/> accessed 18 July 2026.

[44]Public Financial Management Act 2016 (Ghana), Act 921, s 95.

[45]'SIGA Boss Suggests Overhaul of State-Owned Enterprises to Boost Profitability' The Ghanaian Chronicle (Accra, 16 October 2025) <https://thechronicle.com.gh/siga-boss-suggests-overhaul-of-state-owned-enterprises-to-boost-profitability/> accessed 18 July 2026; 'SIGA Publishes 2024 State Ownership Report' (State Interests and Governance Authority, 29 August 2025) <https://siga.gov.gh/2025/08/29/siga-publishes-2024-state-ownership-report/> accessed 18 July 2026.

[46]'Ghana's SIGA Backs Performance Pay for SOEs' News Ghana (7 September 2025) <https://www.newsghana.com.gh/ghanas-siga-backs-performance-pay-for-soes/> accessed 18 July 2026.

[47]Constitution of Kenya 2010, art 229; Public Audit Act 2015 (Kenya); Office of the Auditor-General, Auditor-General's Report on the County Governments for the Year 2023-2024 (OAG Kenya) <https://www.oagkenya.go.ke/wp-content/uploads/2025/02/GREEN-BOOK-EXECUTIVES-2024-FINAL-5.3.2025-SIGNED.pdf> accessed 18 July 2026.

[48]Constitution of Kenya 2010, art 229(6).

reporting across counties.[49] Empirical research on county-level internal audit functions in Kenya similarly finds that many counties continue to receive qualified or adverse audit opinions notwithstanding the formal existence of internal audit units, suggesting that the mere presence of an audit institution does not by itself resolve the underlying agency problem.[50] The lesson for Rivers State is double-edged. On one hand, Kenya demonstrates the value of a constitutionally fixed, non-negotiable audit-reporting timeline of the kind Rivers State parastatals currently lack. On the other, it cautions that such a timeline, without a credible sanction attached to non-compliance, risks producing the audit-without-consequence pattern that Bovens's framework identifies as accountability in form only.

Three comparative lessons emerge. First, from England, the grounds of judicial review available to challenge Rivers State parastatal action are neither fixed nor exhausted; Nigerian courts retain room to develop procedural fairness and rationality review in response to demonstrated governance failure, much as English courts have done. Second, from Ghana, a single consolidated ownership and governance authority, publishing comparable performance data across the entire parastatal sector, offers a structural solution to the fragmentation that currently allows individual Rivers State parastatals to escape systematic external scrutiny. Third, from Kenya, a fixed statutory timeline for external audit and legislative reporting is a necessary but not sufficient condition for effective accountability; it must be paired with a credible mechanism of consequence if it is not to degrade, as the Kenyan county experience illustrates, into a ritual of disclosure without correction.

7. Findings and Discussion

Applying the Bovens accountability triad, information, discussion, and consequence, to the material examined above yields a consistent picture. Information disclosure exists in principle through the Freedom of Information Act 2011 but is compromised at state level by the Act's status as federal legislation requiring domestication, and by the implementation weaknesses recorded even at federal level.[51] Discussion, in Bovens's sense of a forum entitled to question and evaluate the actor's conduct, exists formally through the House of Assembly's oversight function and through the Public Complaints Commission, but both mechanisms suffer from documented limitations, political dependence in the case of legislative oversight generally across Nigeria, and weak enforcement powers in the case of the Commission.[52] Consequence, the element Bovens treats as the true test of whether an accountability arrangement has substance, is the weakest link of all. Judicial review remains available in principle, but the practical burdens of Nigerian public interest litigation, combined with the absence of any Rivers State institution resembling Ghana's SIGA capable of imposing administrative consequence short of litigation, leave a wide zone within which parastatal underperformance can persist without meaningful correction.

The comparative material also suggests that the deficit is primarily one of institutional design rather than of legal doctrine. Nigeria's judicial review grounds are not obviously weaker than their English counterparts, and its statutory transparency architecture, on paper, compares reasonably well with Ghana's or Kenya's. What Rivers State lacks is a single body charged with consolidating parastatal financial and performance reporting, publishing it comparably across the sector, and possessing the administrative standing to escalate persistent non-compliance, functions that SIGA performs in Ghana and that the constitutionally entrenched Auditor-General performs, however imperfectly, in Kenya.

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[49]'Devolution and Deferred Accountability' Daily Nation (Nairobi, 3 March 2026) <https://nation.africa/kenya/blogs-opinion/blogs/devolution-and-deferred-accountability-5378752> accessed 18 July 2026.

[50]'Effective Internal Audit Practices: Key to Strong Financial Accountability of County Governments in Kenya' Journal of Public Policy and Administration <https://iprjb.org/journals/JPPA/article/view/3726> accessed 18 July 2026.

[51]See discussion at (n 13)–(n 14) above.

[52]See discussion at (n 20)–(n 21) above.

8. Recommendations

a. **Establish a Rivers State Public Enterprises Governance Authority.** Modelled on Ghana's SIGA, such a body would consolidate ownership oversight of all Rivers State parastatals, require standardised annual accounts and audited financial statements within a fixed statutory timeline, and publish an annual state ownership report comparable across the sector.

b. **Enact a Rivers State Fiscal Responsibility Law.** Since the federal Fiscal Responsibility Act 2007 does not bind state government institutions of its own force, Rivers State should adopt complementary legislation extending disclosure obligations, quarterly reporting, and a Fiscal Responsibility Commission-equivalent enforcement body to state parastatals.[53]

c. **Fix a statutory audit-reporting deadline.** Drawing on the Kenyan model under article 229(6) of its Constitution, Rivers State should adopt a fixed annual deadline for parastatal accounts to reach both the state Auditor-General and the House of Assembly, coupled with a published compliance scorecard naming defaulting parastatals.

d. **Strengthen the enforcement powers of administrative complaint mechanisms.** A dedicated Rivers State desk with binding, rather than merely recommendatory, powers over parastatal maladministration, along the lines pioneered by Kano State's Public Complaints and Anti-Corruption Commission, would close the enforcement gap presently left by the federal Public Complaints Commission.[54]

e. **Domesticate and actively enforce the Freedom of Information Act 2011 at state level.** Proactive disclosure obligations should be extended explicitly to Rivers State parastatals, with defined sanctions for non-response, removing reliance on voluntary compliance.

9. Conclusion

Rivers State parastatal governance sits within a legal architecture that is, on close examination, neither absent nor negligible. Constitutional fair hearing guarantees, a mature body of ultra vires case law, a national Freedom of Information Act, an anti-corruption statutory framework, and a decades-old ombudsman institution all supply the formal preconditions for democratic accountability. The comparative material examined in this discourse suggests, however, that formal preconditions are not the same as functioning accountability. Ghana's experience with SIGA shows what a consolidated ownership authority can add where Nigeria's ministries-and-parastatals model leaves a governance vacuum. Kenya's experience with devolved county audit shows both the value of a constitutionally fixed reporting timeline and the danger of treating disclosure as an end in itself rather than as the first of three necessary elements, information, discussion, and consequence, identified in Bovens's framework. For Rivers State, the path toward stronger democratic accountability over its parastatals runs less through the invention of new legal doctrine than through the deliberate institutional work of consolidating oversight, fixing timelines, and attaching genuine consequence to parastatal non-compliance. Administrative law supplies the grounds. Political and institutional will must supply the rest.

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[53] See discussion at (n 18)–(n 19) above.
[54] See discussion at (n 25) above.

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