

A Governance Framework for Procurement Policy Reform after Forensic Investigations in Nigerian Energy Companies

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ABSTRACT

A procurement investigation identifies weaknesses, but policy adoption does not establish whether those weaknesses have been corrected. This paper develops a conceptual process governance framework for Nigerian energy companies responding to vendor collusion and theft. A purposive synthesis of internal control, decision governance, fraud risk, and procurement literature informs the design. Each supported finding connects to a failure mechanism, a control owner, an operating rule, required evidence, and independent verification. The framework covers supplier onboarding, sourcing, evaluation, receipt certification, payment, emergency exceptions, and corrective action closure. A feedback model specifies when failed verification should return an action for redesign or further implementation. Defined measures assess control operation alongside approval time and supplier participation. A phased pilot and a comparative evaluation protocol support later testing using authorized organizational records. The paper develops propositions concerning the relevance of controls, closure discipline, and documented emergency purchasing. Its contribution is a method for converting investigative evidence into accountable process changes, with closure based on demonstrated operation rather than the announcement of a revised policy.

Keywords: Nigeria; energy procurement; policy reform; fraud prevention; corrective action; process governance

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INTRODUCTION

Procurement policy reform after a forensic investigation requires a demonstrable change in how purchasing decisions occur. A revised rule has limited value when supplier creation, receipt certification, and payment approval still depend on the same unchecked authority. Internal control guidance provides a basis for examining responsibility, operating activities, and monitoring (Committee of Sponsoring Organizations of the Treadway Commission [COSO], 2013). The research problem is therefore how Nigerian energy companies should connect a supported investigative finding to a process change whose operation is independently verifiable. This paper develops a framework for that connection and defines the evidence required before corrective action receives closure.

Reform must address the failure mechanism rather than only the visible event. An unsupported payment might arise from a false receipt, an unauthorized

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account change, a manipulated exception, or a failure to examine a legitimate discrepancy. Each explanation points to a different control. The fraud risk management guide provides a professional reference for considering deliberate circumvention alongside ordinary process weaknesses (Committee of Sponsoring Organizations of the Treadway Commission & Association of Certified Fraud Examiners [COSO & ACFE], 2016). The framework presented here requires an explicit link between the

supported finding, the decision rights involved, the proposed operating rule, and the test of effectiveness. This link prevents a generic training response from replacing necessary changes to authority or verification.

Decision independence is another requirement. The distinction between decision management and decision control clarifies why initiating a purchase and authorizing its consequences should receive different forms of scrutiny (Fama & Jensen, 1983). A reform should examine substantive influence rather than rely on separate job titles. Two approvals provide little protection if one person effectively directs both reviewers. The proposed framework assigns a control owner and an independent verifier to each material action. When organizational size limits separation, the company should identify a compensating review and document the remaining exposure rather than treat nominal separation as adequate assurance.

Procurement reform also needs coverage beyond bid evaluation. Risks arise during requirement definition, supplier onboarding, delivery, contract changes, and financial settlement. OECD procurement integrity guidance supports examining this broader cycle, while Okonkwo et al. (2019) provide a conceptual reference for vendor governance and contractual monitoring (Organisation for Economic Co-operation and Development [OECD], 2016). This paper translates those concerns into a process design for corporate energy procurement in Nigeria. It retains an explicit emergency purchasing route because maintenance and operational requirements sometimes demand rapid decisions. The reform objective is a documented and reviewable exception process with accountable authority and subsequent examination.

Information systems influence whether reviewers obtain reliable operating evidence. Ahiake Patrick et al. (2020) propose a framework connecting ERP procurement information with spatial analysis. The present study draws a narrower implication: linked supplier, order, delivery, and payment records should support verification, while system visibility should not be treated as proof of integrity. The contribution is a conceptual process framework that connects investigation findings to control design, implementation evidence, and independent closure tests. The assessment protocol examines control operation alongside approval time, emergency purchasing, and supplier participation. These measures support evaluation without claiming that policy adoption alone establishes prevention of repeat misconduct.

CONCEPTUAL FOUNDATIONS AND METHOD

This study synthesizes literature published to date. The separation of decision management and decision control offers a useful foundation for policy design (Fama & Jensen, 1983). A reform process should ask who initiates a purchase, who evaluates its necessity, who chooses the vendor, and who confirms receipt. The analysis should then examine whether those responsibilities create an independent challenge at the point where a failure could occur. Separate job titles do not ensure independence if the same individual effectively directs all decisions.

Internal control and fraud risk guidance provide period-relevant references for connecting responsibilities, activities, and monitoring (Committee of Sponsoring Organizations of the Treadway Commission [COSO], 2013; COSO & ACFE, 2016). The design proposed here extends that general concern through an explicit closure rule: a reform is not complete until its evidence requirement has been satisfied and reviewed by a person outside the control's operation.

Procurement integrity guidance supports considering the full purchasing cycle rather than only tender award (Organisation for Economic Co-operation and Development [OECD], 2016). This paper develops that observation into an original corporate process model. Its reform stages are analytical proposals, not a reproduction of a particular organization's procurement policy or an assertion that a public procurement instrument governs an LNG company.

The research method is conceptual process design. The first step identifies the failure mechanism associated with a supported finding. The second maps the decision rights that allowed the mechanism to operate. The third specifies the proposed preventive or detective control. The fourth defines measurable evidence of operation and a closure test. The fifth evaluates possible operational consequences, including delay and inappropriate supplier exclusion.

The process design distinguishes three levels. Policy defines the rule and the decision authority. Procedure defines the tasks and records through which staff apply the rule. Assurance evaluates whether the tasks occurred and whether exceptions received appropriate treatment. Weakness at any level affects the reform. A sound policy with no practicable procedure invites informal workarounds; a functioning procedure without independent assurance leaves management with limited evidence of sustained operation.

Okonkwo et al. (2019) offer a supplier governance perspective, while Ahiaekwe Patrick et al. (2020) address the integration of procurement records with spatial information. These sources inform the design boundary. A supplier monitoring system and a linked procurement record support oversight, but neither substitutes for independent verification of receipt or payment authorization. The framework therefore defines the record needed for each control before choosing how an information system should support the procedure.

Procurement policy reform requires a theory of why the earlier arrangement failed. Agency theory identifies information and incentive problems in delegated decisions, while transaction cost economics examines governance under uncertainty and dependence (Eisenhardt, 1989; Williamson, 1985). A revised approval limit addresses one dimension of discretion. It leaves other exposures unresolved when receipt confirmation, vendor control, or exception authority remain weak. The framework therefore links each policy change to a supported failure mechanism and a defined source of operating evidence.

Corporate governance scholarship places protection of financial interests within an accountable system of control and oversight (Shleifer & Vishny, 1997). The G20/OECD principles provide a comparative reference for board responsibilities and disclosure (OECD, 2015a). For procurement reform, senior oversight should approve the control objective, assign responsibility, and review material unresolved exposure. A process owner should explain operational consequences before implementation. These governance references support responsibility allocation rather than a universal prescription for every LNG company's approval structure.

The OECD procurement recommendation emphasizes integrity and risk management across the procurement cycle, while its bid-rigging guidelines address competitive tender design and detection (OECD, 2015b, 2009). Reform should therefore examine specification, bidder access, evaluation, award, receipt, and payment together. A competitive bidding rule has limited value when technical requirements favor a preferred vendor or a later variation changes the commercial bargain. Monitoring should preserve a link between the initial requirement and subsequent contractual changes.

UNODC's procurement guide connects transparent purchasing arrangements with the management of

public finances (United Nations Office on Drugs and Crime [UNODC], 2013). Nigeria's Public Procurement Act provides a domestic public-sector benchmark (Federal Republic of Nigeria, 2007). Application of statutory requirements depends on the organization and transaction. The framework distinguishes a comparative control principle from a binding legal requirement. Policy designers should identify applicable obligations before importing public-sector procedures into a corporate LNG procurement process.

Vendor governance requires reliable ownership and relationship information. The Financial Action Task Force (FATF, 2014) emphasizes transparency about the persons who ultimately control legal entities. OECD (2004) supplies guidance for managing conflicts of interest. Applied to reform, these references support verifying vendor ownership, declaring relevant staff relationships, and documenting the action taken when a conflict arises. The procedure should specify review responsibility and record how commercial decisions proceed after disclosure. A declaration without an assessed response leaves the original exposure unresolved.

ISO 31000 supports a structured approach to contextual risk assessment, treatment, monitoring, and review (International Organization for Standardization [ISO], 2018). ISO 37001 provides an anti-bribery management system reference (ISO, 2016). The framework uses these documents to define control objectives and review requirements. It does not claim certification or complete standard conformity. Each proposed control requires an observable operating condition, such as an independently confirmed receipt or a documented exception approval, before a reviewer accepts implementation as effective.

The three lines of defense model separates operational risk ownership, oversight, and independent assurance (Institute of Internal Auditors [IIA], 2013). Public integrity guidance adds attention to coherent responsibilities and accountability (OECD, 2017). In the reform framework, procurement operates the procedure, the relevant control function monitors exceptions, and internal audit or another authorized independent reviewer tests closure. The person responsible for delivering the corrective action should supply evidence, while a separate reviewer assesses whether the evidence supports the control objective.

Institutional theory explains the adoption of similar structures in response to regulatory and professional pressures (DiMaggio & Powell, 1983). This perspective



cautions against evaluating reform solely through the presence of new policies, committees, or forms. The proposed assessment examines transaction outcomes and control operation alongside procedural adoption. A revised policy represents a design change. Evidence from subsequent transactions is required to determine whether the supported weakness has been addressed.

The unit of design is a corrective action addressing a supported control failure. The unit of assessment is the transaction or exception through which the revised control should operate. Literature published through 2020 supplies principles of oversight, risk treatment, procurement integrity, and system-supported record linkage. Each selected source contributes to a defined design question. Public procurement guidance is treated as a comparative benchmark unless the relevant entity and transaction fall within its legal scope.

The synthesis distinguishes policy design, operating procedure, and assurance. COSO (2013) informs the expected control environment and monitoring; Fama and Jensen (1983) inform separation of decision responsibilities; OECD (2015b) informs coverage across the purchasing cycle; and Ahiaekwe Patrick et al. (2020) inform record integration. These sources address complementary functions, but none makes a policy revision proof of effective operation. The framework therefore requires a chain from the supported finding to the failure mechanism, the control owner, the operating evidence, and the independent closure decision.

The research gap concerns closure discipline. A policy document records an intended change, a training record records participation, and a system configuration records a technical setting. None establishes that a material payment or receipt decision received the intended challenge. The proposed contribution is a closure rule requiring design adequacy, demonstrated operation, and acceptance of residual exposure. Table 3 links representative failure mechanisms to controls and tests. The rule gives reviewers a defined basis for reopening actions whose implementation record appears complete but whose operating evidence is insufficient.

PROPOSED PROCUREMENT PROCESS FRAMEWORK

Reform begins with a finding register. Each entry separates the supported event from the broader failure mechanism. For example, a documented unauthorized payment is an event; ineffective separation between vendor account changes and payment authorization is a

potential mechanism. The mechanism requires evidence of the relevant process conditions. This distinction prevents investigators from recommending a generic training program where the actual defect concerns decision authority or system access.

Supplier onboarding establishes who the company is buying from and where payments should go. The proposed procedure records identity, ownership information obtainable through authorized sources, relevant employee relationships, approved banking details, and the basis for acceptance. A second reviewer confirms material changes to payment instructions using an independently verified communication channel. The person entering a bank-account change should not independently approve payment to the changed account.

Sourcing rules address independence of competition. Procurement staff record the commercial reason for the chosen sourcing method, the vendors approached, the evaluation criteria, and relevant connections identified among bidders. Several quotations do not establish genuine competition when the bidders share economic control. The procedure should either establish independent alternatives or document why a competitive process is impracticable and obtain the required exception approval.

Evaluation separates technical acceptance from commercial comparison. Technical reviewers assess whether an offer meets the operational requirement; commercial reviewers assess price and contractual terms using a comparable basis. The award memorandum records disagreements, deviations, and their resolution. An offer with a lower price might impose different freight, warranty, or delivery obligations, so the comparison should state the commercial assumptions rather than rank raw amounts alone.

Receipt certification connects purchasing to actual use. For goods, receiving staff record quantities, location, condition, and technical acceptance where required. For services, the responsible function records deliverables and milestones. A certificate should identify what was examined and by whom. Where a single document triggers payment for a high-risk purchase, the process needs a review independent of the person who selected the vendor.

Payment controls connect the approved purchase, receipt evidence, and invoice. A match should include quantity, price, currency, account, and permitted adjustments. Exceptions go to a person with authority to assess the commercial explanation and relevant

Table 1: Proposed control ownership and operating evidence

<i>Process</i>	<i>Accountable function</i>	<i>Evidence for independent review</i>
Supplier onboarding	Procurement with independent verification	Identity record and approved payment details
Bid evaluation	Technical and commercial reviewers	Comparable evaluation and conflict record
Receipt certification	Receiving or technical function	Quantity or deliverable acceptance evidence
Payment release	Finance	Matched records and resolved exceptions
Emergency purchase	Authorized operational approver	Reason urgency approval and subsequent review
Corrective action closure	Control owner and independent reviewer	Operating test and governance acceptance

Source: Original conceptual design. Measures require an explicit period and treatment of missing records.

evidence. A system approval trail is useful only if the approval reflects a substantive check. Where staff routinely approve without reviewing the record, adding further approval layers increases delay without addressing the defect.

Emergency purchasing receives a separate route with defined scope. The requester records the operational reason, consequence of delay, supplier choice, expected value, and temporary authority. The procedure requires a prompt retrospective review after the immediate need has been addressed. Repeated emergency orders for a predictable requirement trigger planning review. This arrangement preserves necessary operational action while maintaining a record against which recurring exceptions can be examined.

Corrective action closure requires three checks. The control owner confirms implementation. An independent reviewer tests an appropriate set of operating transactions. The authorized governance body accepts the residual exposure or requests additional work. A signed policy alone satisfies none of these checks. The closure record identifies the period tested, the transactions examined, exceptions, unresolved matters, and the reasoning supporting closure.

Table 1 summarizes proposed ownership and operating evidence across the process. The roles are functional responsibilities rather than claims about staffing at the organization under review. A small organization

might combine some roles, but should document compensating review where independence becomes limited. The objective is a clear challenge at material decisions, not a fixed number of signatures on every transaction.

Closure requires three cumulative judgments. Design adequacy asks whether the revised control addresses the supported mechanism. Operating effectiveness asks whether the control performed the required check in relevant transactions. Residual exposure asks whether unresolved exceptions remain within an explicitly accepted boundary. Failure of any judgment prevents unconditional closure. The reviewer should state whether additional implementation, redesign, or a separately authorized acceptance decision is required. This distinguishes completion of an assigned task from correction of the underlying weakness.

A control specification should identify its trigger, accountable owner, independent challenger, required record, exception route, and review frequency. Material vendor account changes, for example, trigger confirmation through a previously verified contact channel before payment release. Where a control prevents a transaction, the system or manual record should preserve the reason and subsequent resolution. A bypass should retain the authorizing person, justification, duration, and compensating review. An emergency route is therefore an accountable alternative procedure, rather than suspension of all verification. Figure 1 depicts the proposed corrective action feedback process. A supported finding leads to a control design and operating evidence. Independent verification either supports closure or returns the action

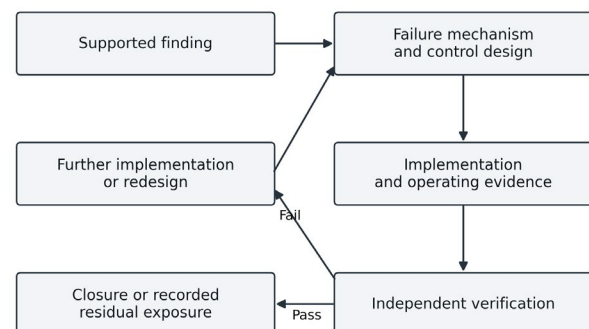


Figure 1 : Proposed corrective action verification process
Source: Original conceptual model. Arrows represent proposed decision or evidence relationships.



for further implementation and redesign. Closure also requires the authorized body to consider residual exposure. The model prevents an action from remaining indefinitely described as complete when transaction testing shows continued failure.

IMPLEMENTATION AND ASSESSMENT

The first implementation phase establishes a baseline from authorized records. Management maps the current process, access rights, approval limits, and exception routes. The team identifies which records are dependable and which need improvement before monitoring becomes meaningful. Incomplete baseline records should be recorded as missing observations. The company should state the observation period and disclose incomplete coverage in its internal assessment.

The second phase pilots the revised procedure in selected purchase categories. Selection should reflect both integrity exposure and operational importance. The pilot records time to approve, evidence completeness, exceptions, rejected supplier changes, and user feedback. Staff receive instructions using representative transactions. The purpose is to test whether the procedure supplies a workable decision route, particularly where urgent technical purchases require rapid action.

The third phase extends the process after resolving pilot defects. Each affected function receives responsibilities and an escalation contact. Implementation records include the approved policy version, access changes, training attendance, and operating evidence. These records answer different questions. Training attendance establishes participation, while transaction testing establishes whether staff applied the procedure. Neither should substitute for the other.

Illustrative indicators include independently verified vendor-account changes divided by all material account changes; payments with required receipt evidence divided by payments requiring such evidence; reviewed emergency purchases divided by emergency purchases due for review; and corrective actions passing independent tests divided by actions submitted for closure. These are proposed definitions, not measured values. Each indicator requires a time period, owner, and explicit treatment of missing records.

Fraud prevention performance cannot be inferred from a short period with no reported losses. Detection might improve after reform, causing reported cases to increase even as controls strengthen. A fall in alerts might

reflect reduced monitoring effort. Assessment should therefore distinguish supported fraud findings, control exceptions, unresolved leads, and reporting activity.

Operational consequences deserve separate measurement. A control might reduce unsupported payments while delaying essential maintenance. Management should monitor approval time by purchase category and urgency, not combine routine orders with emergency replacements in one average. Supplier participation should also be reviewed. Disproportionate documentation requirements might exclude capable smaller firms without improving the evidence most relevant to the purchasing decision.

A later evaluation could compare a prespecified baseline period with a post-implementation period, retaining the same definitions and accounting for changes in purchasing mix. A staggered introduction across comparable units would support a stronger assessment if operational conditions permit. The study should report concurrent changes such as staffing, spending, system replacement, or market conditions. Without these controls, associations between reform and outcomes should not be described as causal effects.

Three propositions guide evaluation. First, controls linked to documented failure mechanisms should produce more relevant assurance evidence than undifferentiated policy revisions. Second, independent verification of control operation should reduce premature closure of corrective actions. Third, a defined

Table 2: Proposed policy implementation measures

<i>Measure</i>	<i>Definition</i>	<i>Decision supported</i>
Account verification	Independently verified material account changes ÷ material account changes	Review payment change controls
Receipt support	Payments with required receipt evidence ÷ payments requiring receipt evidence	Examine unsupported settlements
Emergency review	Completed reviews ÷ emergency purchases due for review	Address recurring exceptions
Action closure	Actions passing independent tests ÷ actions submitted for closure	Reopen failed actions
Approval time	Median and upper percentile by category and urgency	Identify operational delay

Source: Original conceptual design. Measures require an explicit period and treatment of missing records.

Table 3: Failure mechanisms controls and closure evidence

<i>Failure mechanism</i>	<i>Control response</i>	<i>Owner</i>	<i>Closure evidence</i>
Unauthorized account change	Independent confirmation before payment	Vendor master owner with separate verifier	Change record, verified contact, and payment test
Unsupported receipt	Independent receipt or milestone verification	Receiving function	Matched receipt and technical acceptance records
Connected bidders presented as independent	Ownership and conflict review	Procurement with compliance review	Ownership evidence and documented award response
Repeated emergency bypass	Time-bound exception and retrospective review	Authorized operational approver	Exception register and completed review
Closure based on policy approval alone	Independent operating test	Control owner and independent reviewer	Test results, resolved exceptions, and residual exposure decision

Source: Original illustrative design. The entries are proposed examples, not observed organizational results.

emergency route should reduce undocumented workarounds while preserving operational response. Each proposition is linked to a separate outcome in the pilot protocol.

Governance reporting should identify decisions requiring action. An unresolved high-value receipt discrepancy deserves a named owner and due date. A rising emergency-purchase share deserves inquiry into planning and supplier availability. A repeated failed account-verification test deserves access review. A report listing only numbers without explaining the decision consequence would obscure the purpose of monitoring.

The framework's operation depends on authority, record quality, and independence of review. A control owner lacking access to necessary evidence cannot substantiate closure. A reviewer dependent on the function under examination faces constraints on substantive challenge. Assessment should examine control outcomes and operational consequences together.

Table 2 defines the proposed evaluation measures.

Ratios require the stated denominator, a defined observation period, and separate reporting of missing evidence. A zero denominator produces an undefined measure rather than a zero score.

A future pilot should prespecify the purchase categories, eligible transactions, control triggers, review period, and comparison procedure. The baseline and follow-up periods should use the same inclusion rule. Routine purchasing, emergency purchases, material account changes, and corrective action closure should be reported separately. Missing receipt records remain missing observations, rather than assumed control failures or successes. The assessment should report the coverage of each denominator so readers understand the population represented by a rate.

The primary outcome is evidence-supported control operation among eligible transactions. Secondary outcomes include unresolved exception frequency, closure reversals after independent review, approval time, and supplier participation. Compare like transaction categories and disclose changes in staffing, purchasing volume, equipment requirements, and systems. Where introduction occurs in stages, comparable units awaiting the revised procedure offer a contemporaneous comparison. Such a design strengthens interpretation, but causal attribution still depends on comparable pre-intervention patterns and the absence of major concurrent changes.

Pilot acceptance should require improvement in the prespecified control outcome and compliance with an operational boundary approved before the pilot. Management should define acceptable approval delay by purchase urgency rather than choosing a favorable limit after seeing results. A material failed verification test prevents closure of the affected action until the cause is resolved or residual exposure receives a separately authorized decision. Table 3 defines examples of the evidence required. No numerical performance target is asserted as universally suitable for Nigerian energy companies.

CONCLUSION

Procurement policy reform after a forensic investigation should change the decisions and records through which the identified failure occurred. The proposed framework connects findings to failure mechanisms, control ownership, procedures, evidence, and independent closure tests. It covers the full purchasing process and gives emergency decisions a documented route.

The framework's distinct contribution is a cumulative



closure rule linking design adequacy, operating evidence, and accepted residual exposure. The failure-to-control matrix converts representative weaknesses into accountable actions and testable closure conditions. Evaluation should examine whether those conditions improve control operation while preserving timely purchasing and supplier participation. The resulting governance process gives management a documented basis for closing, reopening, or redesigning corrective actions.

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