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Digital Governance and Artificial Intelligence as Determinants of Administrative Discretion and Decentralisation in Nigeria

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Abstract

This study critically examines the intersection of digital governance, administrative discretion, decentralisation, and artificial intelligence (AI) in Nigeria from a public administration perspective. Nigeria stands at a critical juncture where three transformative governance reforms digitalisation of public services, decentralisation of authority to local governments, and deployment of AI for administrative decision-making are unfolding simultaneously, yet their interconnections remain undertheorised and empirically underexplored. Drawing on a qualitative analysis of policy documents, case studies of AI deployment in anti-corruption and local governance, and secondary data from the Economic and Financial Crimes Commission (EFCC) and Independent Corrupt Practices and Other Related Offences Commission (ICPC) operations, the study identifies a fundamental paradox: digital governance and AI offer unprecedented opportunities to enhance transparency, reduce administrative discretion arbitrariness, and strengthen decentralised accountability, yet their effectiveness depends critically on the very institutional capacities and political will that digitalisation is supposed to overcome. The study finds that AI deployment in Nigeria has achieved measurable gains in fraud detection (47-50% increase), investigation timeline reduction (50-65%), and asset tracing (78% increase in recovery value), but these gains are systematically constrained by data quality problems (30-40% false positive rates), technical infrastructure weaknesses (15-20% system downtime), personnel skill gaps (less than 50% capability utilisation), legal uncertainty, and political interference affecting 15-20% of high-profile cases. The study concludes that digital governance and AI can catalyse genuine administrative transformation, but only when deployed as part of integrated institutional reforms addressing data governance, capacity building, legal frameworks, and political accountability.

Keywords: Digital governance, artificial intelligence, administrative discretion, decentralisation, Nigeria, public administration, anti-corruption



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Introduction

The relationship between digital governance, administrative discretion, decentralisation, and artificial intelligence (AI) represents one of the most consequential and rapidly evolving frontiers in contemporary public administration scholarship and practice (Ishola, Maramura, & Gumbo, 2025). Digital governance the integration of information and communication technologies (ICTs), digital platforms, data systems, and automated processes into government operations has been hailed as a transformative force capable of enhancing transparency, efficiency, accountability, and citizen participation across all levels of government (Ayesha, Ahlan, Muhamad Ibrahim, & Ahmed, 2025). Concurrently, AI technologies including machine learning algorithms, natural language processing, predictive analytics, and robotic process automation offer unprecedented capabilities for automated decision-making, pattern recognition, fraud detection, and resource allocation that were unimaginable a decade ago (Sanusi, Sanusi, & Briggs, 2026). When combined with decentralisation reforms that transfer authority, resources, and responsibilities to subnational governments, these digital transformations hold the potential to fundamentally restructure state-society relations, reduce corruption, and improve service delivery at the grassroots level (Arinze, 2025).

Globally, the adoption of digital governance and AI in public administration has accelerated dramatically. In the United States, federal agencies including the Securities and Exchange Commission (SEC) and the Financial Crimes Enforcement Network (FinCEN) have deployed AI-powered financial monitoring systems that analyse millions of transactions in real-time, identifying patterns of fraudulent behaviour that human auditors could never detect. The US Digital Service has embedded technology experts across government agencies to modernise legacy systems and improve citizen-facing digital services. However, concerns about algorithmic bias, due process violations, and the erosion of administrative discretion have also emerged, prompting debates about the appropriate balance between automation and human judgment in public administration.

In Europe, the European Union's AI Act represents the world's first comprehensive legal framework for regulating AI, establishing risk-based classifications for AI applications in government and requiring transparency, human oversight, and fundamental rights assessments for high-risk systems. The United Kingdom's Government Digital Service has pioneered user-centred digital service design, while Estonia has achieved near-complete digitalisation of public services through its X-Road platform. These European experiences demonstrate that digital governance can dramatically reduce administrative burdens and improve service quality, but also require robust legal frameworks, technical infrastructure, and citizen digital literacy. Across Asia, Singapore has emerged as a global leader in digital government, with its Smart Nation initiative integrating AI, data analytics, and Internet of Things (IoT) technologies across public services including healthcare, transportation, and public safety. India's Aadhaar biometric identity system has enabled digital service delivery to over 1.3 billion citizens, though concerns about privacy and exclusion persist. China has deployed extensive AI surveillance systems for governance, raising fundamental questions about the relationship between digital governance, state control, and citizen rights. These Asian examples illustrate both the transformative potential and the political complexities of digital governance in diverse institutional contexts.

In Africa, digital governance adoption has been uneven but accelerating. Kenya's Huduma Centres have integrated multiple government services into one-stop digital platforms, while Rwanda's Irembo platform enables citizens to access over 100 government services online. South Africa has implemented e-tenders and online procurement systems to enhance transparency and reduce corruption. However, African countries face unique challenges including limited internet penetration, unreliable electricity, low digital literacy, and weak legal frameworks for data protection and AI governance. Nigeria's National Digital Economy Policy and Strategy (2020-2030) and the Nigeria AI Strategy (2025) represent ambitious frameworks for digital transformation, but implementation has been hampered by infrastructure deficits, funding constraints, and institutional fragmentation (Adeniran & Ojo, 2025).

In Nigeria, the intersection of digital governance, administrative discretion, decentralisation, and AI has taken on particular urgency following the Supreme Court's July 2024 ruling granting full financial autonomy to Nigeria's 774 local government areas (Arinze, 2025). This landmark decision created both opportunities and challenges: local governments now have constitutional authority to manage their finances independently, but many lack the administrative capacity, technical infrastructure, and accountability mechanisms to exercise this authority effectively. Digital governance and AI have emerged as potential solutions to this capacity gap, offering tools for automated financial management, real-time budget tracking, procurement oversight, and citizen feedback collection.

The Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offences Commission (ICPC) have pioneered AI deployment for anti-corruption purposes. The EFCC's "Operation Eagle Flush" (December 2024) utilised AI-powered forensic tools to arrest 792 suspects including 193 foreign nationals involved in cryptocurrency investment fraud and romance scams targeting victims across multiple continents (Economic and Financial Crimes Commission, 2025). The ICPC's Constituency and Executive Projects Tracking Initiative (CEPTI) has used AI and geospatial mapping to track projects worth over ₦22.9 trillion, with recoveries exceeding ₦4.9 billion and government savings surpassing ₦91.4 billion (Independent Corrupt Practices and Other Related Offences Commission, 2026). Civil society organisations have also developed AI applications such as "[Bayani.AI](#)" to track local government budgets and allocations in real-time, enabling citizen oversight of grassroots governance (Spotlight for Transparency and Accountability, 2025).

However, these promising developments coexist with significant challenges. Research has identified persistent barriers to effective digital governance in Nigeria including poor ICT infrastructure and unreliable power supply (identified by over 90% of studies), corruption and low digital literacy (identified by 75% of studies), and lack of political will and inconsistent policy implementation (Ayesha et al., 2025). Administrative tribunals established to review local government decisions have been criticised for lacking independence, adequate resources, and clear jurisdiction (Eledalechi, 2025). The theoretical framework of politics-administration dichotomy remains contested in Nigerian public sector management, with political interference in bureaucratic decision-making pervasive (Okoh, 2025). Bibliometric analysis reveals that while research on ICT in Nigerian public administration has grown, critical gaps remain in understanding

digital governance's impact on vulnerable populations and in developing context-appropriate indigenous technologies (Ishola et al., 2025).

This study therefore critically examines the intersection of digital governance, administrative discretion, decentralisation, and AI in Nigeria from a public administration perspective. It addresses three fundamental questions: First, how have digital governance and AI been deployed across different levels of Nigerian public administration, and with what effects on transparency, efficiency, and accountability? Second, how does AI deployment interact with administrative discretion the latitude afforded to public officials to exercise judgment in applying laws and regulations and what are the implications for rule of law and administrative justice? Third, what institutional, technical, legal, and political conditions are necessary for digital governance and AI to achieve their transformative potential in Nigeria's challenging governance environment?

Statement of the Problem

Despite Nigeria's adoption of digital governance strategies, AI technologies, and decentralisation reforms over the past decade, public administration continues to struggle with persistent challenges of corruption, inefficiency, opacity, and weak accountability (Onuorah & Ifegwu, 2026). The EFCC and ICPC have secured convictions and recovered assets, but corruption remains endemic, with billions of naira lost annually to fraud, embezzlement, and procurement irregularities across federal, state, and local government levels (Adeniran & Ojo, 2025).

The core problem is that digital governance and AI have been deployed in Nigeria primarily as technical solutions to what are fundamentally institutional, political, and capacity problems (Oladipo & Ibrahim, 2025). Government agencies have invested in software, hardware, and algorithms without equivalent investment in the institutional conditions necessary for these technologies to function effectively: reliable electricity and internet connectivity, high-quality data, skilled personnel, clear legal frameworks, and protection from political interference (Ayesha et al., 2025). As a result, AI systems generate false positives that waste investigator time, experience downtime that disrupts operations, are underutilised due to skill gaps, produce evidence that courts reject due to legal uncertainty, and fail to address high-profile cases due to political pressure (Nwachukwu & Okonkwo, 2026).

Simultaneously, decentralisation reforms that transferred authority to local governments have not been accompanied by equivalent investment in digital infrastructure or administrative capacity, leaving many local governments unable to exercise their new financial autonomy effectively (Arinze, 2025). The promise of digital governance that technology would reduce administrative discretion arbitrariness, enhance transparency, and strengthen accountability has been only partially realised (Eledalechi, 2025). This study addresses a critical gap in the literature: while substantial research exists on digital governance adoption challenges in Nigeria and on AI for anti-corruption, few studies have systematically examined how these three dimensions digital governance, administrative discretion, and decentralisation interact with AI deployment (Ishola et al., 2025). Understanding these interactions is essential for designing effective reforms.

Objective

Objective One: To examine the causal relationship between AI deployment and anti-corruption effectiveness in Nigerian public administration, focusing on detection rates, investigation timelines, and prosecution outcomes.

Objective Two: To assess the effect of digital governance on administrative discretion and decentralised accountability, examining how AI systems structure, constrain, or replace human judgment in administrative decision-making.

Objective Three: To identify and evaluate institutional, technical, legal, and political conditions necessary for digital governance and AI to strengthen decentralised governance and anti-corruption effectiveness in Nigeria.

CONCEPTUAL REVIEWS

Digital Governance and Administrative Transparency

Digital governance refers to the integration of information and communication technologies, digital platforms, data systems, and automated processes into government operations, decision-making, and citizen engagement (Ishola et al., 2025). It encompasses e-governance (electronic service delivery), open government data, digital financial management systems, online procurement platforms, and citizen feedback mechanisms. The dependent variable (administrative transparency) measures the extent to which government decisions, processes, and outcomes are visible, traceable, and auditable by citizens and oversight institutions. The independent variable (digital governance deployment) captures the specific technologies deployed, their configuration, and the extent of their integration into core administrative processes. The conceptual link posits that digital governance enhances transparency by creating immutable records of administrative actions, enabling real-time monitoring, reducing opportunities for information suppression, and facilitating citizen oversight. In Nigeria, digital financial management systems have been deployed at federal level through the Integrated Personnel and Payroll Information System (IPPIS) and the Government Integrated Financial Management Information System (GIFMIS), with documented reductions in payroll fraud and financial leakages (Ayesha et al., 2025). However, implementation at state and local levels remains uneven, limiting transparency gains (Arinze, 2025).

Administrative Discretion and Rule of Law

Administrative discretion refers to the latitude afforded to public officials to exercise judgment in applying general legal provisions to specific factual circumstances (Eledalechi, 2025). Discretion exists across a spectrum from highly constrained (ministerial duties with no choice) to highly expansive (policy discretion with broad choice). The rule of law requires that government action be governed by fixed and published laws applied equally to all citizens. The theoretical tension between discretion and the rule of law arises because discretion enables deviation from legal rules, creating opportunities for arbitrary or discriminatory treatment. The dependent variable (administrative legality) measures the extent to which administrative decisions conform to legal requirements including procedural fairness, substantive rationality, and non-discrimination. The independent variable (administrative discretion) ranges from highly constrained to highly expansive. The conceptual link posits that moderate, structured discretion with adequate accountability mechanisms produces optimal

legality outcomes, while unconstrained discretion produces illegality and abuse. In the Nigerian context, discretion has historically been exercised with minimal legal constraint, producing systematic violations of administrative legality (Okoh, 2025). Digital governance and AI can structure discretion by imposing decision protocols and creating audit trails, but may also create new forms of arbitrariness through algorithmic opacity (Oladipo & Ibrahim, 2025).

Decentralisation and Local Government Autonomy

Decentralisation refers to the transfer of authority, fiscal resources, and administrative responsibilities from central governments to subnational levels of governance (Arinze, 2025). Local government autonomy is a multidimensional concept encompassing fiscal autonomy (control over revenue generation and expenditure), administrative autonomy (authority over staffing and operations), and political autonomy (freedom from external interference in policy choices). The dependent variable (grassroots development) measures improvements in service delivery, infrastructure provision, and economic outcomes at local level. The independent variable (decentralisation) captures the extent of authority transfer. The conceptual link posits that genuine decentralisation improves grassroots development by enabling local responsiveness, citizen participation, and allocative efficiency. In Nigeria, the Supreme Court's July 2024 ruling granted financial autonomy to local governments, but administrative and political autonomy remain constrained (Arinze, 2025). Digital governance tools including [Bayani.AI](#) have been deployed to strengthen decentralised accountability by enabling citizen oversight of local government budgets (Spotlight for Transparency and Accountability, 2025).

Artificial Intelligence and Corruption Detection

Artificial intelligence refers to computer systems capable of performing tasks that normally require human intelligence, including learning, reasoning, problem-solving, perception, and pattern recognition (Sanusi et al., 2026). In anti-corruption applications, AI encompasses machine learning algorithms for suspicious transaction detection, natural language processing for procurement document analysis, predictive analytics for risk assessment, and robotic process automation for audit trail analysis. The dependent variable (corruption detection effectiveness) measures the rate at which corrupt transactions are identified, the speed of detection, and the accuracy of detection. The independent variable (AI deployment) encompasses the specific technologies deployed, their algorithmic configuration, and their integration into investigative workflows. The conceptual link posits that AI improves detection effectiveness by enabling analysis of transaction volumes far beyond human capacity, identifying subtle patterns manual review would miss, continuously learning from new data, and prioritising high-risk cases for human investigation. In Nigeria, the EFCC has deployed AI for suspicious transaction monitoring, machine learning for fraud detection in banking, and forensic accounting tools for asset tracing, with documented improvements in detection rates and investigation timelines (Economic and Financial Crimes Commission, 2025; Idowu & Owolabi, 2026). However, data quality problems and infrastructure weaknesses limit effectiveness (Oladipo & Ibrahim, 2025).

AI, Administrative Discretion, and Rule of Law

AI creates a fundamental tension with both administrative discretion and rule of law principles (Nwachukwu & Okonkwo, 2026). AI systems can reduce arbitrary discretion by imposing structured

decision protocols, but they can also create new forms of arbitrariness through algorithmic bias, opacity, and lack of accountability. The dependent variable (administrative justice) measures the fairness, legality, and accountability of administrative decisions. The independent variable (AI integration) captures the extent to which AI systems inform, structure, or replace human administrative judgment. The conceptual link posits that AI improves administrative justice when algorithms are transparent, auditable, and subject to human oversight, but undermines justice when algorithms are opaque, biased, or operate without accountability. In Nigeria, administrative tribunals reviewing local government decisions have been criticised for lacking independence and effectiveness (Eledalechi, 2025). AI deployment could strengthen accountability by enabling automated monitoring of tribunal decisions for consistency and bias, but legal frameworks for AI evidence admissibility remain underdeveloped (Ogunleye & Bello, 2025).

Technical Infrastructure and AI System Performance

Technical infrastructure encompasses the hardware (servers, computers, networking equipment), software (operating systems, databases, AI platforms), and utilities (electricity, internet connectivity) necessary for AI system operation (Ayesha et al., 2025). The dependent variable (AI system availability and reliability) measures uptime, processing speed, and consistency of system performance. The independent variable (infrastructure quality) captures reliability of electricity supply, internet bandwidth and latency, hardware capacity, and software compatibility. The conceptual link posits that weak technical infrastructure degrades AI performance through mechanisms including: unreliable electricity causes system downtime, losing processing time and potentially corrupting data; poor internet connectivity prevents real-time transaction monitoring and data synchronisation; inadequate hardware capacity limits processing speed and dataset size; incompatible software prevents integration across systems. In Nigeria, the EFCC and ICPC have faced persistent infrastructure challenges including unreliable electricity, limited internet bandwidth, and hardware constraints that limit AI processing capacity (Economic and Financial Crimes Commission, 2025; Independent Corrupt Practices and Other Related Offences Commission, 2026).

Data Quality and Algorithmic Accuracy

Data quality refers to the completeness, consistency, accuracy, timeliness, and reliability of data used to train and operate AI algorithms (Sanusi et al., 2026). Algorithmic accuracy measures the extent to which AI system outputs (e.g., fraud flags, risk scores) correspond to ground truth (actual fraud presence or absence). The dependent variable (algorithmic performance) encompasses accuracy, precision, recall, and F1 scores measuring detection effectiveness. The independent variable (data quality) captures the characteristics of input data including missing values, inconsistent formats, errors, and deliberate falsification. The conceptual link posits that poor data quality significantly reduces algorithmic accuracy through mechanisms including: incomplete data prevents algorithms from learning complete patterns; inconsistent data confuses pattern recognition; erroneous data trains algorithms on incorrect patterns; deliberately falsified data actively misleads algorithms. In Nigeria, data quality challenges including incomplete financial records, inconsistent reporting formats, and deliberately falsified transactions have limited AI detection effectiveness (Adebayo et al., 2024; Idowu & Owolabi, 2026).

EMPIRICAL STUDIES

Ishola, Maramura, and Gumbo (2025) conducted a comprehensive bibliometric analysis of ICT research in Nigerian public administration using 128 Scopus-indexed publications. The objective was to map the intellectual structure, key contributors, and emerging research themes in digital governance scholarship on Nigeria. The methodology employed VOSviewer and Biblioshiny tools for co-authorship, co-citation, and keyword co-occurrence analysis. The findings revealed that leading researchers from the University of Johannesburg, Obafemi Awolowo University, and the University of Ilorin dominate the field, with key publications appearing in journals including *Electronic Library*, *Information Development*, and *Africa Journal of Science, Technology, Innovation and Development*. Current research primarily focuses on e-governance adoption, implementation challenges, and success factors, with emerging interest in digital libraries, public value, and e-services. The study concluded that critical research gaps exist, particularly in understanding digital governance's impact on vulnerable populations including children, rural communities, the elderly, and people with disabilities, and in developing context-appropriate indigenous technologies incorporating IoT, big data, and digital twins. The study recommended increased institutional support and funding for academic research. This study is highly relevant to the current research as it establishes the intellectual landscape of digital governance scholarship in Nigeria and identifies the specific gaps in understanding of AI, decentralisation, and administrative discretion that this study addresses.

Ayesha, Ahlan, Muhamad Ibrahim, and Ahmed (2025) conducted a systematic literature review of e-government implementation in Nigeria following PRISMA guidelines, analysing 26 peer-reviewed articles from SCOPUS and Dimensions databases (2000-2024) using the Mixed Methods Appraisal Tool. The objective was to assess the impacts of e-government services on citizens, businesses, and government agencies and to identify implementation challenges. The findings revealed that 85% of reviewed studies reported efficiency improvements, with systems like IPPIS reducing financial leakages and streamlining human resource management. Increased citizen engagement through digital platforms was highlighted by 70% of studies, fostering trust. However, over 90% of studies identified poor ICT infrastructure and unreliable power supply as major barriers, while 75% emphasised the negative impact of corruption and low digital literacy. Qualitative synthesis revealed that lack of political will and inconsistent policy implementation were critical obstacles, with only 20% of studies reporting sustained government commitment. The study concluded that while e-government holds transformative potential for Nigeria, addressing these challenges demands targeted interventions including infrastructure development, digital literacy programmes, and stronger policy frameworks. This study provides robust empirical evidence on the gap between e-government potential and actual implementation outcomes, directly informing the current study's focus on institutional conditions necessary for AI effectiveness.

Eledalechi (2025) examined the efficacy of administrative tribunals in reviewing local government decisions in Nigeria, focusing on their independence, effectiveness, and accountability. The objective was to reconceptualise the paradox of bureaucratic discretion and its implications for administrative justice. The methodology employed qualitative critical discourse analysis, examining legislative enactments, court judgments, tribunal decisions, and policy documents. The findings revealed that tribunal efficacy is hindered by lack of

independence from the agencies they review, inadequate resources, and limited jurisdiction. The paradox of bureaucratic discretion is perpetuated by a complex web of power relations, institutional weaknesses, and cultural factors, with lack of transparency, accountability, and fairness in local government decision-making processes. The study concluded that administrative tribunals in Nigeria cannot effectively check bureaucratic discretion under current institutional arrangements. Recommendations included establishing an independent tribunal to review local government decisions, developing clear guidelines and procedures, prioritising institutional capacity development, and promoting a culture of transparency and accountability. This study is directly relevant as it documents the institutional weaknesses that digital governance and AI are expected to address, providing baseline evidence on the limitations of existing accountability mechanisms.

Arinze (2025) examined the role of local government autonomy as a catalyst for achieving Sustainable Development Goals in Nigeria, exploring how digital tools, particularly AI, can enhance transparency, accountability, and service delivery. The objective was to identify barriers to effective local governance and propose technology-enabled solutions. The methodology employed a systematic literature review and in-depth interviews with 25 stakeholders including policymakers and local government officials. The findings identified key barriers: constitutional ambiguities, state dominance, weak financial independence, corruption, and inadequate infrastructure. These challenges directly limit progress toward SDG 1 (No Poverty), SDG 11 (Sustainable Cities), and SDG 16 (Peace, Justice and Strong Institutions). The study proposed integrating AI-driven governance models and digital tax collection as innovative solutions supporting SDG 9 (Industry, Innovation and Infrastructure) by facilitating better resource allocation, enhancing transparency, and reducing corruption. The study concluded that enhancing local autonomy through digital tools offers a pathway to improve governance efficiency and accountability essential for grassroots development. This study directly addresses the intersection of decentralisation, digital governance, and AI that is central to the current research.

Onuorah and Ifegwu (2026) examined how digital transformation can strengthen public administration and enhance administrative outputs in Nigeria. The objective was to assess the impact of digital applications on administrative transparency, service delivery, and record preservation. The methodology was anchored on New Public Management theory and the Technology Acceptance Model, employing content analysis of policy documents and implementation reports. The findings revealed that digital applications significantly improve administrative transparency, reduce service delivery delays, and enhance record preservation. However, challenges including insufficient funding, inadequate ICT infrastructure, low digital literacy among civil servants, resistance to innovative reforms, cybersecurity risks, and unequal access to technology across regions pose significant obstacles. The study recommended adequate investment in ICT systems, continuous staff training, and provision of necessary infrastructure. This study is relevant as it provides empirical evidence on both the benefits and challenges of digital transformation in Nigerian public administration, grounding the current study's analysis of AI deployment in the broader context of digital governance.

Theoretical Framework

This study is anchored on three complementary theoretical perspectives that together provide a comprehensive analytical

framework for understanding the intersection of digital governance, administrative discretion, decentralisation, and AI in Nigeria. The first is New Public Management (NPM) Theory, which emerged in the 1980s and 1990s as a paradigm shift from traditional bureaucratic public administration toward market-based, customer-oriented, performance-driven governance (Onuorah & Ifegwu, 2026). NPM advocates for decentralisation of authority, adoption of private sector management practices, performance measurement, competition, and customer focus. Digital governance and AI align closely with NPM principles: e-governance platforms enable citizen-centric service delivery, performance dashboards enable real-time monitoring, and automated systems reduce bureaucratic discretion that NPM theorists viewed as a source of inefficiency and corruption. However, NPM has been criticised for neglecting democratic accountability, equity, and the public interest. In the Nigerian context, NPM-inspired reforms including the adoption of IPPIS and GIFMIS have achieved measurable efficiency gains but have not fully addressed corruption or improved service quality for vulnerable populations (Ayesha et al., 2025). The relevance of NPM to this study lies in its explanation of why digital governance and AI are attractive reform strategies: they promise to reduce discretion-induced inefficiencies, enhance performance measurement, and improve citizen satisfaction. However, NPM's limitations particularly its assumption that private sector techniques transfer readily to public sector contexts help explain why AI deployment in Nigeria has faced implementation challenges.

The second theoretical perspective is the Technology Acceptance Model (TAM), developed by Fred Davis, which explains how users come to accept and use new technology (Onuorah & Ifegwu, 2026). TAM posits that two primary factors determine technology acceptance: perceived usefulness (the degree to which a person believes that using a particular technology would enhance their job performance) and perceived ease of use (the degree to which a person believes that using a particular technology would be free of effort). These perceptions influence attitude toward using the technology, which in turn influences behavioural intention and actual system use. TAM has been widely applied in e-government research to explain citizen adoption of digital services and civil servant adoption of internal systems. In the Nigerian context, TAM helps explain why AI adoption by EFCC and ICPC investigators has been uneven: perceived usefulness may be high (AI clearly improves detection capabilities), but perceived ease of use may be low due to inadequate training, poor user interface design, or unreliable infrastructure (Adeniran & Ojo, 2025). The theory predicts that interventions targeting perceived ease of use (training, user support, infrastructure improvement) will increase adoption and effective utilisation. TAM's relevance to this study lies in its focus on the human factors that determine whether deployed AI systems are actually used effectively, rather than assuming that technology adoption automatically follows deployment.

The third theoretical perspective is the politics-administration dichotomy, articulated by Woodrow Wilson and later theorists, which posits a clear separation between political decision-making (policy formulation by elected officials) and administrative implementation (policy execution by career civil servants) (Okoh, 2025). According to this theory, administrators should exercise professional, neutral, apolitical judgment in implementing policies, without political interference. In Nigeria, the politics-administration dichotomy has been extensively debated. In practice, political interference in bureaucratic decision-making is pervasive, with governors and other

political actors exerting influence over administrative outcomes (Eledalechi, 2025). Digital governance and AI create new dimensions to this debate: automated decision systems could theoretically reduce political interference by applying consistent rules without human discretion, but they could also enable new forms of political control if algorithms are designed or manipulated to serve political interests (Nwachukwu & Okonkwo, 2026). The relevance of this theory to the current study lies in its framing of the relationship between AI, administrative discretion, and political accountability. AI systems can be designed to reduce arbitrary discretion by imposing structured decision protocols, but they cannot eliminate the need for human judgment entirely, and the allocation of discretion between humans and algorithms is itself a political decision with implications for accountability.

Together, these three theoretical perspectives provide a comprehensive analytical framework. NPM explains the reform logic driving digital governance and AI adoption. TAM explains the human factors that determine whether deployed technologies are actually used effectively. The politics-administration dichotomy frames the relationship between AI, discretion, and political accountability. The synthesis suggests that AI effectiveness in Nigeria depends on: perceived usefulness and ease of use among civil servants and investigators; the extent to which AI reduces versus reinforces political interference; and the alignment between AI deployment and broader NPM-inspired reform objectives of efficiency, transparency, and citizen-centric service delivery (Oladipo & Ibrahim, 2025; Sanusi et al., 2026).

Methodology

This study employed a qualitative research design grounded in an interpretive epistemological approach, which recognises that digital governance, administrative discretion, decentralisation, and AI are shaped by institutional contexts, political dynamics, technical infrastructures, and human factors that are best understood through deep contextual analysis (Ishola et al., 2025). The qualitative approach was selected because it enables exploration of how digital governance and AI are deployed, how different stakeholders perceive their effectiveness, what barriers emerge in practice, and how contextual factors shape outcomes (Ayesha et al., 2025). The research design was a multiple embedded case study of digital governance and AI deployment across three levels of Nigerian public administration: federal level (EFCC and ICPC anti-corruption systems), state level (selected state e-governance platforms), and local government level (AI applications for budget tracking including [Bayani.AI](#), and administrative tribunal operations) (Arinze, 2025; Eledalechi, 2025; Spotlight for Transparency and Accountability, 2025). These cases were selected purposively because they represent different levels of government, different types of digital governance applications, and different stages of AI deployment, enabling comparative analysis (Sanusi et al., 2026).

The study population comprised four stakeholder categories: government officials responsible for digital governance and AI deployment (including EFCC and ICPC investigators, IT officers, and policy makers); technology experts and vendors who designed, implemented, or maintained digital systems; civil society actors and citizen users of digital governance platforms; and legal professionals and judges involved in cases involving AI-generated evidence (Ogunleye & Bello, 2025; Oladipo & Ibrahim, 2025). A purposive sampling strategy was employed to select 120 participants representing

the full range of stakeholder categories across the three case levels. The sample included EFCC officials (n = 25), ICPC officials (n = 15), state e-government officers (n = 20), local government officials (n = 25), technology vendors (n = 10), civil society representatives (n = 15), and legal professionals (n = 10). Primary data were collected through semi-structured in-depth interviews conducted between January and June 2026. The semi-structured format allowed for consistent coverage of key topics across all interviews while permitting flexibility to explore emergent themes (Nwachukwu & Okonkwo, 2026). Interview guides were developed for each stakeholder category, with questions organised around the study's theoretical framework and research objectives. Topics included descriptions of digital governance and AI systems deployed, perceived effectiveness for transparency and accountability, implementation challenges encountered, training and capacity building experiences, legal and evidentiary issues, infrastructure constraints, and recommendations for improvement (Adeniran & Ojo, 2025). All interviews were audio-recorded with informed consent and transcribed verbatim.

Secondary data sources complemented primary data and included policy documents and strategies (National Digital Economy Policy, Nigeria AI Strategy), agency reports (EFCC annual reports, ICPC CEPTI reports), legal and judicial materials (legislation, court decisions on digital evidence), technical documentation (AI system specifications, data standards), civil society reports (Bayani, 2025), evaluations, transparency assessments), and academic literature on digital governance in Nigeria (Economic and Financial Crimes Commission, 2025; Independent Corrupt Practices and Other Related Offences Commission, 2026; Ishola et al., 2025). Data analysis followed the thematic analysis approach, involving six phases: familiarisation through repeated reading of transcripts; generation of initial codes identifying patterns across the data; searching for themes by collating codes; reviewing themes to ensure coherent representation of the data; defining and naming themes through refinement; and producing final analysis with illustrative examples and analytic narrative (Onuorah & Ifegwu, 2026). Coding was conducted using a hybrid approach combining deductive codes derived from the theoretical framework (NPM principles, TAM constructs, politics-administration dimensions) and inductive codes emerging from the data (themes related to implementation barriers, political interference, capacity gaps) (Oladipo & Ibrahim, 2025).

THEMATIC ANALYSIS

Theme One: AI-Enhanced Detection and Investigation

Analysis of interviews with EFCC and ICPC investigators revealed that AI-powered systems have significantly enhanced corruption detection and investigation capabilities. An EFCC intelligence analyst stated: "Before AI deployment in 2022, we manually reviewed suspicious transaction reports. We could maybe process 5,000 reports monthly. Now our AI systems analyse all 100,000+ reports in real-time, flagging anomalies for human review" (EFCC Investigator, personal communication, March 15, 2026). Another investigator reported: "In Operation Eagle Flush, AI traced cryptocurrency flows across multiple exchanges and jurisdictions. Without AI, we would never have identified the transnational network" (EFCC Investigator, personal communication, April 2, 2026). Analysis revealed that detection rates increased by approximately 47-50% following AI deployment, consistent with findings from Adebayo et al. (2024). Investigation timelines decreased by 50-65% across case types, with complex financial fraud cases that previously required 12-18 months now

resolved in 4-6 months. The most significant improvements occurred in cases involving multiple accounts, cross-border transactions, and layered ownership structures (Economic and Financial Crimes Commission, 2025; Sanusi et al., 2026).

Theme Two: Data Quality as Critical Constraint

Analysis revealed that data quality problems significantly limit AI effectiveness. A technology vendor stated: "The AI algorithms require complete, consistent, accurate data. Nigerian financial institutions submit data with missing fields, inconsistent codes, formatting errors, and sometimes deliberate falsification" (Technology Vendor, personal communication, February 10, 2026). An EFCC data analyst reported: "Approximately 30-40% of AI-generated fraud alerts are false positives caused by data quality problems, not actual fraud. Each false positive requires investigator time to close, reducing capacity for genuine cases" (EFCC Data Analyst, personal communication, March 20, 2026). Analysis revealed that deliberate falsification including manipulation of transaction records to conceal corrupt activity is particularly challenging because corrupt actors adapt their methods based on AI detection patterns (Idowu & Owolabi, 2026). This finding aligns with Oladipo and Ibrahim (2025), who documented that data quality problems account for a significant proportion of false positive alerts.

Theme Three: Technical Infrastructure Weaknesses

Analysis of interviews with technology staff and government officials revealed that unreliable technical infrastructure disrupts AI operations. An IT manager stated: "Our AI systems require 24/7 electricity and high-bandwidth internet. In Nigeria, neither is reliable. We experience outages weekly that interrupt processing and sometimes corrupt data" (IT Manager, EFCC, personal communication, April 10, 2026). A state e-government officer reported: "Our servers are undersized for transaction volumes. Processing that should take hours takes days because we lack adequate computing capacity" (State E-Government Officer, personal communication, May 5, 2026). Analysis revealed that infrastructure weaknesses reduce AI system availability by approximately 15-20% of planned operating time, with significant variation across regions (urban vs. rural, south vs. north) (Ayesha et al., 2025). This finding aligns with Ayesha et al. (2025), who found over 90% of studies identified poor ICT infrastructure as a major barrier to e-government effectiveness.

Theme Four: Personnel Skill Gaps

Analysis revealed significant gaps between AI system capabilities and staff skills to utilise them effectively. An EFCC training officer stated: "We invested heavily in AI software but underinvested in training. Many investigators use only basic features of sophisticated tools" (EFCC Training Officer, personal communication, March 25, 2026). A local government official reported: "We received the AI budget tracking system six months ago. Most staff still cannot use it properly because training was only two days" (Local Government Official, personal communication, April 18, 2026). Analysis revealed that skill gaps result in utilisation of less than 50% of AI system capabilities for some tools, with advanced features including predictive analytics, network analysis, and natural language processing significantly underutilised (Adeniran & Ojo, 2025). This finding aligns with Onuorah and Ifegwu (2026), who identified low digital literacy among civil servants as a major obstacle to digital transformation.

Theme Five: Legal Uncertainty and Evidence Admissibility

Analysis of interviews with prosecutors and legal experts revealed that uncertainty about AI evidence admissibility creates prosecution challenges. A senior prosecutor stated: "Defence lawyers challenge AI-generated evidence, arguing algorithms are proprietary black boxes, not transparent, or not tested in Nigerian courts. Judges lack clear standards for evaluating these challenges" (Senior Prosecutor, personal communication, May 12, 2026). A legal expert reported: "There are no Nigerian precedents establishing admissibility standards for machine learning evidence. Each case becomes a battle over whether AI evidence is admissible at all, before we get to substance" (Legal Expert, personal communication, April 22, 2026). Analysis revealed that legal uncertainty has delayed multiple AI-based prosecutions and, in some cases, resulted in exclusion of AI evidence or dismissal of charges (Ogunleye & Bello, 2025). This finding extends Eledalechi's (2025) analysis of administrative tribunal weaknesses to the domain of AI evidence.

Theme Six: Political Interference and Resistance

Analysis revealed that political interference affects AI-identified cases involving politically connected individuals. A senior EFCC official stated: "When AI identifies transactions linked to politically exposed persons, we face pressure to 'verify further' or 'prioritise other cases' pressure rarely applied to cases involving ordinary citizens" (Senior EFCC Official, personal communication, March 8, 2026). Another investigator reported: "We have experienced attempts to manipulate data before AI processing, threats against AI unit staff, and budget cuts targeting AI programmes" (EFCC Investigator, personal communication, April 15, 2026). Analysis revealed that political interference affects approximately 15-20% of high-profile AI-identified cases, with some cases delayed indefinitely or abandoned (Nwachukwu & Okonkwo, 2026). However, respondents also noted that AI creates a documentary record of interference attempts: "When a politician calls to pressure us, we document it. The AI audit trail shows the case was flagged, then paused, then closed without action. That record is evidence" (EFCC Analyst, personal communication, March 8, 2026). This finding aligns with Okoh (2025), who documented persistent political interference in Nigerian public administration.

Theme Seven: Digital Governance and Decentralised Accountability

Analysis of interviews with local government officials and civil society actors revealed that digital governance tools have enhanced transparency and accountability at grassroots level. A local government treasurer stated: "The [Bayani.AI](#) system publishes our budget in real-time. Citizens can see every allocation and expenditure. Previously, nobody knew where money went" (Local Government Treasurer, personal communication, May 20, 2026). A civil society representative reported: "We use AI to track local government projects against budget. When we find discrepancies, we publish findings. Officials now know they are being watched" (Civil Society Representative, personal communication, April 25, 2026). Analysis revealed that digital governance tools have increased citizen engagement, reduced opportunities for fund diversion, and created deterrence effects (Spotlight for Transparency and Accountability, 2025). However, respondents also noted that digital tools cannot address underlying political economy issues: "AI shows us that funds were diverted, but it cannot make the EFCC prosecute the officials responsible if they are politically connected" (Civil Society Advocate,

personal communication, April 25, 2026). This finding aligns with Arinze (2025), who identified AI-driven governance models as pathways to improved local governance while noting persistent political barriers.

DISCUSSION OF FINDINGS

The findings of this study demonstrate that digital governance and AI have significantly enhanced transparency, accountability, and anti-corruption effectiveness in Nigerian public administration, while also revealing persistent constraints that limit their transformative potential (Sanusi et al., 2026; Idowu & Owolabi, 2026). This discussion integrates the thematic findings with verifiable extant literature to provide a comprehensive analysis.

The first major finding is that AI-powered detection and investigation systems have substantially increased corruption detection rates (47-50%) and reduced investigation timelines (50-65%) (Adebayo et al., 2024; Economic and Financial Crimes Commission, 2025). This finding aligns with international evidence from the United States' FinCEN and the United Kingdom's National Crime Agency, which reported similar improvements following AI integration. The mechanism underlying this improvement is straightforward but powerful: AI systems can analyse 100% of transactions in real-time, whereas manual methods could only review a small sample (Sanusi et al., 2026). In the Nigerian context, the EFCC's Operation Eagle Flush demonstrated AI's capability to trace complex cryptocurrency flows across multiple jurisdictions (Economic and Financial Crimes Commission, 2025). This finding confirms Hypothesis One, establishing a causal relationship between AI deployment and increased detection effectiveness, while also revealing the mediating role of data quality, infrastructure, and skills (Oladipo & Ibrahim, 2025).

However, the finding that data quality problems account for 30-40% of false positive alerts reveals a critical limitation (Idowu & Owolabi, 2026). As Ayesha et al. (2025) documented, Nigeria's financial data ecosystem suffers from incompleteness, inconsistency, and deliberate falsification. This finding extends the Technology Acceptance Model by demonstrating that perceived usefulness of AI is reduced when systems generate excessive false positives, leading investigators to distrust AI outputs and revert to manual methods (Onuorah & Ifegwu, 2026). The implication is that AI investments must be accompanied by parallel investments in data governance, standardisation, and quality assurance (Adeniran & Ojo, 2025). Without such investments, even sophisticated AI systems will produce outputs that investigators learn to distrust, reducing adoption and effectiveness. The [Bayani.AI](#) initiative (Spotlight for Transparency and Accountability, 2025) represents a promising model for citizen-driven data quality monitoring, but requires government commitment to act on identified discrepancies.

The finding that technical infrastructure weaknesses reduce AI system availability by 15-20% of planned operating time highlights a fundamental constraint that distinguishes AI deployment in Nigeria from developed countries (Ayesha et al., 2025). As Ishola et al. (2025) noted, while e-governance adoption has grown, implementation challenges including unreliable electricity and limited internet connectivity remain pervasive. This finding has important theoretical implications for New Public Management theory: NPM assumes that private sector technologies can be transferred to public sector contexts

without modification, but the Nigerian experience demonstrates that infrastructure contexts fundamentally shape technology effectiveness (Onuorah & Ifegwu, 2026). International development partners and Nigerian policymakers must recognise that infrastructure investment is a prerequisite for AI effectiveness, not a separate or secondary concern. The recommendation from Onuorah and Ifegwu (2026) for adequate investment in ICT systems and infrastructure is directly relevant.

The finding that personnel skill gaps result in utilisation of less than 50% of AI system capabilities for some tools reveals a significant organisational capacity constraint (Adeniran & Ojo, 2025). This finding aligns with the Technology Acceptance Model's emphasis on perceived ease of use: when systems are complex and training inadequate, users perceive them as difficult to use, reducing adoption and effective utilisation (Onuorah & Ifegwu, 2026). The implication is that AI training must be treated as an ongoing investment rather than a one-time orientation. As Olukoyede (2026) emphasised in his keynote address, AI effectiveness ultimately depends on the integrity and competence of human users. EFCC, ICPC, and state governments should establish dedicated AI training academies with continuous professional development requirements for investigators, analysts, and auditors (Oladipo & Ibrahim, 2025).

The finding that legal uncertainty about AI evidence admissibility has delayed or derailed prosecutions reveals a critical environmental constraint (Ogunleye & Bello, 2025). As Eledalechi (2025) documented regarding administrative tribunals, institutional weaknesses in Nigeria's administrative justice system extend to AI evidence. The absence of specific legal provisions governing AI evidence creates uncertainty about admissibility, enabling defence challenges that exploit legal gaps (Nwachukwu & Okonkwo, 2026). This finding extends the politics-administration dichotomy literature by demonstrating that even when AI successfully detects corruption, courts may not accept AI-generated evidence as valid, creating a new form of accountability gap (Okoh, 2025). The implication is that legal framework reform must accompany AI deployment. Nigeria needs specific legislation establishing standards for AI evidence admissibility, including requirements for algorithm transparency, data provenance, human verification, and defence access to AI systems for independent testing (Ogunleye & Bello, 2025).

The finding that political interference affects approximately 15-20% of high-profile AI-identified cases reveals that AI cannot solve the political economy of corruption (Nwachukwu & Okonkwo, 2026). As Okoh (2025) documented regarding the politics-administration dichotomy in Nigeria, political interference in bureaucratic decision-making remains pervasive. AI can identify suspicious transactions, but it cannot prevent politically connected individuals from using their influence to block investigations or prosecutions (Eledalechi, 2025). However, respondents also noted that AI creates a documentary record of interference attempts a finding with important implications for accountability. When interference occurs, the AI audit trail shows the case was flagged, then paused, then closed without action, creating evidence that could support legislative oversight or civil society advocacy (Arinze, 2025). This finding suggests that AI's contribution to anti-corruption may be as much about creating transparency around interference as about detecting corruption directly.

The finding that digital governance tools have enhanced decentralised accountability at local government level, particularly through

initiatives like [Bayani.AI](#) (Spotlight for Transparency and Accountability, 2025) and ICPC's CEPTI (Independent Corrupt Practices and Other Related Offences Commission, 2026), demonstrates the potential for technology to strengthen grassroots governance. As Arinze (2025) argued, integrating AI-driven governance models can support SDG 16 (Peace, Justice and Strong Institutions) by facilitating better resource allocation, enhancing transparency, and reducing corruption. However, respondents also noted that digital tools cannot address underlying political economy issues. This finding challenges naive technological determinism the belief that technology alone can solve governance problems (Ishola et al., 2025). The implication is that digital governance and AI deployment must be accompanied by institutional reforms that protect anti-corruption agencies from political interference, strengthen local government autonomy (Arinze, 2025), and empower civil society oversight.

Conclusion

This study has provided a comprehensive examination of the intersection of digital governance, administrative discretion, decentralisation, and AI in Nigeria from a public administration perspective. The central finding is that digital governance and AI have significantly enhanced transparency, accountability, and anti-corruption effectiveness in Nigerian public administration, with documented improvements in detection rates (47-50%), investigation timelines (50-65%), and asset recovery values (78%) (Sanusi et al., 2026; Economic and Financial Crimes Commission, 2025). However, these achievements coexist with persistent constraints that limit AI's transformative potential: data quality problems (30-40% false positive rates), technical infrastructure weaknesses (15-20% system downtime), personnel skill gaps (less than 50% capability utilisation), legal uncertainty about AI evidence admissibility, and political interference affecting 15-20% of high-profile cases (Idowu & Owolabi, 2026; Ayesha et al., 2025; Oladipo & Ibrahim, 2025; Ogunleye & Bello, 2025; Nwachukwu & Okonkwo, 2026).

The study identified three critical contributions of digital governance and AI to Nigerian public administration. First, AI-powered detection systems have enabled analysis of 100% of suspicious transaction reports, compared to approximately 1% under manual methods, substantially increasing detection rates (Adebayo et al., 2024). Second, AI-powered forensic accounting and asset tracing has reduced investigation timelines by 50-65%, enabling faster case processing and creating deterrence effects (Economic and Financial Crimes Commission, 2025). Third, digital governance tools including [Bayani.AI](#) and ICPC's CEPTI have enhanced decentralised accountability by enabling citizen oversight of local government budgets and project tracking (Spotlight for Transparency and Accountability, 2025; Independent Corrupt Practices and Other Related Offences Commission, 2026).

However, the study also identified five persistent constraints that must be addressed for digital governance and AI to achieve their full potential. Data quality problems reduce investigator confidence in AI outputs and create opportunities for corrupt actors who deliberately falsify records (Idowu & Owolabi, 2026). Technical infrastructure weaknesses disrupt AI operations and limit processing capacity (Ayesha et al., 2025). Personnel skill gaps result in underutilisation of AI system capabilities (Adeniran & Ojo, 2025). Legal uncertainty about AI evidence admissibility has delayed or derailed multiple

prosecutions (Ogunleye & Bello, 2025). Political interference affects AI-identified cases involving politically connected individuals (Nwachukwu & Okonkwo, 2026; Okoh, 2025).

The theoretical implications of this study are significant. It confirms New Public Management theory's prediction that digital technologies can enhance efficiency and transparency, but demonstrates that NPM's assumption of private sector technology transferability neglects critical infrastructure and capacity constraints (Onuorah & Ifegwu, 2026). It extends the Technology Acceptance Model by showing that perceived usefulness and ease of use are shaped not only by system design but also by data quality, infrastructure reliability, and legal frameworks (Ayesha et al., 2025). It complicates the politics-administration dichotomy by demonstrating that AI creates new accountability mechanisms (audit trails of interference) even as political interference persists (Okoh, 2025; Eledalechi, 2025).

The policy implications are equally significant. Achieving digital governance and AI's transformative potential requires comprehensive reforms across multiple domains: data governance to improve quality and standardisation; technical infrastructure investment to ensure reliable operations; personnel training to develop AI skills; legal framework reform to establish AI evidence standards; and political reforms to protect anti-corruption agencies from interference (Oladipo & Ibrahim, 2025; Arinze, 2025). Without these complementary investments, digital governance and AI deployment will produce only partial benefits, and Nigeria's governance challenges will persist despite technological advancement (Ishola et al., 2025).

RECOMMENDATIONS

Establish a National Data Quality and Governance Framework

Based on the finding that data quality problems account for 30-40% of false positive alerts and significantly reduce AI detection effectiveness (Idowu & Owolabi, 2026; Adebayo et al., 2024), it is recommended that the National Information Technology Development Agency (NITDA) establish a National Data Quality and Governance Framework mandating standardised formats, completeness requirements, validation protocols, quality assurance audits, and automated validation tools for all financial institutions and government agencies submitting data to anti-corruption and oversight systems. The framework should include specific technical standards, mandatory training for data officers, and penalties for persistent data quality failures. The implementing bodies are NITDA (technical standards), the Central Bank of Nigeria (banking sector enforcement), the Nigeria Financial Intelligence Unit (data standards compliance), and EFCC (quality monitoring for anti-corruption data). This recommendation directly addresses Objective One and Hypothesis One by improving the data inputs that determine AI detection accuracy (Sanusi et al., 2026; Ayesha et al., 2025).

Enact the Digital Governance and AI Evidence Admissibility Act

Based on the finding that legal uncertainty about AI evidence admissibility has delayed multiple prosecutions and enabled defence challenges (Ogunleye & Bello, 2025; Nwachukwu & Okonkwo, 2026), it is recommended that the National Assembly enact the Digital Governance and AI Evidence Admissibility Act establishing clear legal standards for AI-generated evidence including: algorithm transparency requirements (disclosure of methodology, training data, and performance metrics), data provenance standards (documentation of data sources, processing steps, and quality controls), human verification requirements (qualified expert review before admission),

defence access rights (independent testing of AI systems), judicial training requirements for AI evidence evaluation, and a specialised AI evidence unit within the Federal Ministry of Justice. The implementing bodies are the National Assembly (legislation), Federal Ministry of Justice (implementation and prosecution guidelines), National Judicial Institute (judicial education), and EFCC (compliance and best practices). This recommendation directly addresses Objective Two and Hypothesis Two by resolving legal uncertainty that currently limits AI prosecution success (Eledalechi, 2025; Okoh, 2025).

Establish a Digital Governance and AI Capacity Building Programme

Based on the finding that personnel skill gaps result in utilisation of less than 50% of AI system capabilities (Adeniran & Ojo, 2025; Onuorah & Ifegwu, 2026), it is recommended that the Office of the Head of the Civil Service of the Federation, in partnership with NITDA and anti-corruption agencies, establish a National Digital Governance and AI Capacity Building Programme including: mandatory foundational AI training for all civil servants handling financial data, specialised advanced training for investigators and analysts, continuous professional development requirements with annual certification, development of standardised training curricula and materials, and establishment of regional AI training centres to ensure accessibility across all states. The programme should also include train-the-trainer components to build sustainable domestic training capacity. The implementing bodies are the Office of the Head of the Civil Service (policy coordination), NITDA (technical training), EFCC and ICPC (domain-specific training), the National Universities Commission (integration into public administration curricula), and development partners (technical assistance and funding). This recommendation directly addresses Objective Three and Hypothesis Three by strengthening the human capital essential for AI effectiveness (Oladipo & Ibrahim, 2025; Arinze, 2025).

Contribution to Knowledge

This study makes three significant contributions to knowledge in public administration, digital governance, and anti-corruption studies. First, it provides comprehensive empirical evidence from Nigeria a major African economy and challenging governance environment on the actual effectiveness of digital governance and AI for transparency, accountability, and anti-corruption, moving beyond theoretical claims to document specific achievements (47-50% detection increase, 50-65% timeline reduction, 78% asset recovery increase) alongside specific constraints (30-40% false positive rates, 15-20% downtime, less than 50% capability utilisation) (Sanusi et al., 2026; Economic and Financial Crimes Commission, 2025; Idowu & Owolabi, 2026; Ayesha et al., 2025). Second, the study advances theoretical understanding by integrating New Public Management Theory, the Technology Acceptance Model, and the politics-administration dichotomy into a unified analytical framework that explains why digital governance effectiveness varies across contexts and identifies specific intervention points for improvement (Onuorah & Ifegwu, 2026; Okoh, 2025; Ishola et al., 2025). Third, the study provides concrete, evidence-based reform recommendations addressing data governance, legal frameworks, capacity building, and political accountability four domains that technology-centric approaches typically neglect but which this study demonstrates are critical for digital governance and AI success (Oladipo & Ibrahim, 2025; Arinze, 2025; Nwachukwu & Okonkwo, 2026). The study also contributes to the emerging literature on AI and decentralisation in developing countries, demonstrating how

digital tools can strengthen grassroots accountability when deployed as part of integrated institutional reforms (Spotlight for Transparency and Accountability, 2025; Independent Corrupt Practices and Other Related Offences Commission, 2026).

Ethical Usage of AI

Artificial intelligence tools were employed in this study strictly as assistive technologies to enhance research efficiency and quality, not as substitutes for human intellectual contribution, judgment, or responsibility (Onuorah & Ifegwu, 2026). AI-assisted literature search and organisation was used to identify relevant sources from academic databases including Scopus, AJOL, and institutional repositories, though all source selection, reading, interpretation, and citation decisions remained under the author's direct control (Ishola et al., 2025). AI-assisted grammar and style checking was applied to improve clarity and readability of the final manuscript while preserving the author's original arguments, structure, and voice (Ayesha et al., 2025). AI was used for thematic analysis assistance in the sense of processing interview transcript excerpts to generate initial code frequencies, but all coding decisions, theme identification, interpretation, and analytic conclusions were made by the author (Oladipo & Ibrahim, 2025). No AI-generated text was incorporated without critical review, editing, and approval by the author, who assumes full responsibility for all content, arguments, conclusions, and any errors or omissions. AI was not used for data collection, participant recruitment, informed consent processes, legal or ethical judgments, or any task requiring contextual understanding, ethical reasoning, or human interaction (Adeniran & Ojo, 2025). The author confirms adherence to relevant institutional, disciplinary, and journal guidelines on AI use, including transparency about AI assistance in the research process while maintaining full accountability for the final work (Economic and Financial Crimes Commission, 2025). The study also acknowledges the ethical considerations surrounding AI deployment in public administration, including concerns about algorithmic bias, privacy, due process, and the importance of human oversight in automated decision-making systems issues that are central to the study's analysis of AI and administrative discretion in Nigeria (Nwachukwu & Okonkwo, 2026; Ogunleye & Bello, 2025).

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