International Journal of Quantity Surveying, Construction and Property Economics | *ISSN 3087-4718*
Published by BIRPUB https://birpub.org/ijqscpe/
Imp. Factor: 4.821

Assessment of a due process best practices in procurement in Seplat Energy Nigeria Limited, Eket, Akwa Ibom State, Nigeria

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Abstract

The study assessed due process practices in procurement within Seplat Energy Nigeria limited, Eket, AkwaIbom State, Nigeria. The aim was to examine how transparency, compliance, and vendor management shaped procurement outcomes. The objectives of the study include(i) to identify the procurement policy of Seplat Energy Nigeria Limited, (ii) ascertain the level of transparency and openness in Seplat's procurement processes, (iii) determine the extent of compliance with regulatory frameworks and internal procurement policies, and (iv) evaluate the effectiveness of vendor prequalification and due diligence mechanisms. The study adopted a descriptive survey design. Data were obtained from both primary and secondary sources. Primary data were collected through questionnaires administered to employees of Seplat Energy Nigeria Limited and registered suppliers, while secondary data were sourced from books, journals, reports, and other relevant publications. A sample size of 246 was determined from a study population of 807 using the Freund and Williams's formula. Data collected were analyzed using appropriate statistical methods. Findings revealed that ethical standards, transparency & compliance are the key components, guiding principles, and implementation procedures that define the procurement policy of Seplat Energy Nigeria Limited F-calculated (6.3) being greater than the F-tabulated (2.7858), there was a significant level of transparency and openness in Seplat's procurement processes, as indicated by the F-calculated (5.4) being greater than the F-tabulated (2.7858). The results also showed that Seplat significantly complied with regulatory frameworks guiding procurement in Nigeria, with F-calculated (7.9) greater than the F-tabulated (2.7858). Furthermore, vendor prequalification and due diligence mechanisms were found to be effective in ensuring fair competition and quality service deliveryF-calculated (8.7) being greater than the F-tabulated (2.7858). The study concluded that Seplat Energy Nigeria Limited had instituted transparent procedures, regulatory compliance measures, effective vendor prequalification, accountability structures, and ethical standards that enhanced its procurement system. However, occasional lapses in openness, limited stakeholder awareness, and gaps in strict regulatory adherence were identified. It was recommended that Seplat should adopt digital procurement platforms, strengthen monitoring and auditing systems, and improve continuous vendor evaluation to enhance transparency, accountability, and efficiency in procurement.

Keywords: *Due Process in Procurement, Procurement Transparency, Regulatory Compliance, Vendor Prequalification, Procurement Due Diligence.*

***Cite**:* Ekere, A. F. & Joseph A. (2026). Assessment of a due process best practices in procurement in Seplat Energy Nigeria Limited, Eket, Akwa Ibom State, Nigeria. *International Journal of Quantity Surveying, Construction and Property Economics, 4 (3), 1-27.* https://doi.org/10.5281/zenodo.21965975

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Introduction

The concept of due process in procurement has emerged as a cornerstone for ensuring transparency, accountability, and efficiency in both public and private sector organizations. Procurement, being the process of acquiring goods, works, and services, constitutes a critical function that directly affects organizational performance and corporate governance outcomes. In many developing economies, including Nigeria, procurement practices have historically been plagued by inefficiencies, corruption, favoritism, and a lack of accountability, which often result in inflated costs, substandard project delivery, and poor value for money (Akenroye, 2013; Adewole & Ojo, 2020). Against this backdrop, the adoption of due process best practices in procurement has become imperative for organizations seeking to strengthen credibility, enhance cost-effectiveness, and comply with both local and international standards (OECD, 2016).

Due process in procurement is essentially the adherence to established rules, regulations, and ethical standards guiding the acquisition of goods and services. It embodies principles such as open competition, fairness, transparency, accountability, and efficiency (Thai, 2017). In Nigeria, the institutionalization of due process in public procurement began with the enactment of the Public Procurement Act of 2007, which established the Bureau of Public Procurement (BPP, 2007). Although this law primarily governs public institutions, its principles have also influenced practices within private sector organizations, particularly in industries such as oil and gas, where compliance, corporate responsibility, and international standards are highly emphasized (Ameyaw, Mensah, & Osei-Tutu, 2012).

Seplat Energy Nigeria Limited, as one of the leading indigenous energy companies operating in Nigeria's oil and gas sector, provides an important case for examining the application of due process best practices in procurement. Seplat, listed on both the Nigerian Stock Exchange and the London Stock Exchange, operates under rigorous corporate governance structures and must adhere to both Nigerian laws and international best practices (Seplat Energy, 2023). Operating in Eket, Akwa Ibom State—an area characterized by its oil-rich resources, environmental sensitivities, and socio-economic complexities—Seplat's procurement activities have significant implications not only for its internal operations but also for local communities, contractors, and the larger Nigerian economy (Obi, 2010). Procurement decisions in such a context directly affect issues of cost efficiency, local content development, project sustainability, and community trust (Igbokwe-Ibeto & Osakede, 2018).

The energy industry, particularly in Nigeria, is capital-intensive and heavily reliant on procurement processes for project execution. From sourcing drilling equipment to contracting engineering services, procurement represents a large share of operational expenditure (Nweze, 2019). Therefore, the extent to which due process principles are integrated into procurement practices directly determines the efficiency of project delivery, the mitigation of corruption risks, and the creation of value for both shareholders and stakeholders (Arrowsmith, 2010). Failure to adhere to due process can lead to cost overruns, delays, reputational damage, regulatory penalties, and, in extreme cases, corporate collapse (Transparency International, 2021). On the other hand, compliance with procurement best practices can enhance organizational performance, attract foreign investment, and strengthen Nigeria's position in the global oil and gas market (World Bank, 2020).

Moreover, the Nigerian oil and gas sector is subject to local content policies, such as the Nigerian Oil and Gas Industry Content Development (NOGICD) Act of 2010, which mandates companies to prioritize local suppliers and contractors in their procurement processes (Nwapi, 2016). This creates an additional dimension to due process, as firms must balance efficiency and competitiveness with local capacity building and socio-economic inclusion. For Seplat, the challenge is to integrate local content compliance into its procurement framework without compromising transparency, cost efficiency, or global standards (Okeke & Eme, 2015).

Another critical issue is the role of technology in procurement. In recent years, organizations have increasingly adopted e-procurement systems to reduce human discretion, enhance accountability, and create audit trails that strengthen compliance with due process (Hunja, 2003; Basheka, 2018). For Seplat, the adoption of digital procurement platforms could provide opportunities to streamline operations, reduce corruption risks, and enhance competitiveness. However, the effectiveness of such systems depends on proper implementation, staff training, and continuous monitoring (Ambe & Badenhorst-Weiss, 2012).

Despite the importance of due process in procurement, many organizations in Nigeria still struggle with weak enforcement, loopholes in compliance, and cultural practices that undermine transparency (Ojo & Gbadebo, 2021). Assessing Seplat Energy's procurement practices in Eket, Akwa Ibom State, thus provides an opportunity to evaluate how far an indigenous energy firm aligns with international best practices while navigating the challenges of Nigeria's regulatory environment, local community dynamics, and industry-specific requirements.

Statement of the Problem

Procurement is a critical function in the oil and gas sector, where transparency, accountability, and efficiency directly influence organizational performance, stakeholder confidence, and compliance with regulatory frameworks. In Nigeria, the adoption of due process best practices in procurement has been emphasized by regulatory agencies such as the Bureau of Public Procurement (BPP) to curb corruption, inefficiency, and mismanagement in both public and private sector organizations. However, despite these frameworks, procurement irregularities, lack of compliance, and unethical practices persist in many firms, raising concerns about their operational integrity and sustainability (Agaba & Ojo, 2019).

Seplat Energy Nigeria Limited, as a leading indigenous energy company, operates in a highly regulated environment where procurement activities must adhere strictly to best practices in due process. The oil and gas industry is capital-intensive, and poor procurement practices—such as inflated contract costs, favoritism in vendor selection, inadequate contract monitoring, and weak enforcement of compliance—can significantly affect operational efficiency, project delivery timelines, and profitability. In addition, lapses in procurement governance can expose companies to reputational risks, regulatory sanctions, and loss of stakeholder trust (Okeke & Ajonbadi, 2021).

In Eket, AkwaIbom State, where Seplat Energy has significant operations, the socio-economic context further underscores the importance of transparent procurement. Local content development, host community engagement, and fair distribution of contracts are key issues that shape corporate-community relations. Weak adherence to procurement due process in such contexts can fuel grievances, community conflicts, and distrust among stakeholders, which in turn threaten corporate sustainability and social license to operate (Idemudia, 2014).

Although Seplat Energy claims to follow international procurement standards and internal compliance policies, there is limited empirical evidence assessing how effective these due process practices are in its operational base in Eket. Questions remain regarding whether procurement practices in the company are free from bias, aligned with statutory requirements, and capable of ensuring value for money. Moreover, the extent to which these practices promote transparency, accountability, and efficiency in procurement within Seplat Energy has not been thoroughly examined.

This knowledge gap forms the basis of this study. Without an assessment of due process best practices in procurement at Seplat Energy Nigeria Limited, it is difficult to ascertain whether procurement processes in the company are meeting the standards expected by regulators, stakeholders, and industry best practices. Such an assessment is critical to identifying lapses, strengthening institutional capacity, and ensuring that procurement contributes positively to operational performance, corporate reputation, and sustainable development in the oil and gas sector.

Aim and Objectives

The aim of the study is to assess due process best practices in procurement in Seplat Energy Nigeria Limited, Eket, Akwa Ibom State, Nigeria.

The specific objectives include to:

i. Identify the procurement policy of Seplat Energy Nigeria Limited

ii. Ascertain the level of transparency and openness in procurement processes within Seplat Energy Nigeria Limited,

iii. Determine the extent of compliance with regulatory frameworks and internal procurement policies in Seplat's procurement activities

iv. Evaluate the effectiveness of vendor prequalification and due diligence mechanisms adopted by Seplat

Research Questions

Based on the objectives of the study the following research questions were raised

i. What are the procurement policoes of Seplat Energy Nigeria Limited?

ii. What is the level of transparency and openness in the procurement processes within Seplat Energy Nigeria Limited?

iii. To what extent does Seplat Energy comply with regulatory frameworks guiding procurement in Nigeria?

iv. How effective are the vendor prequalification mechanisms adopted by Seplat in ensuring fair competition and quality service delivery?

Research Hypotheses

i. $H0_1$: There is no clearly defined or documented procurement policy guiding the procurement activities of Seplat Energy Nigeria Limited.

ii. $H0_2$: There is no significant level of transparency and openness in the procurement processes within Seplat Energy Nigeria Limited.

iii. $H0_3$: Seplat Energy does not significantly comply with regulatory frameworks guiding procurement in Nigeria.

iv. $H0_4$: The vendor prequalification mechanisms adopted by Seplat are not effective in ensuring fair competition and quality service delivery.

Significance of the Study

This study is significant as it provides insights into the procurement practices of Seplat Energy Nigeria Limited, with emphasis on transparency, compliance, vendor management, accountability, and ethical standards. The findings will be beneficial to the following stakeholders:

The study will enable the company to identify gaps in its procurement processes and strengthen adherence to due process best practices. This will enhance efficiency, minimize corruption risks, improve stakeholder trust, and ensure that procurement decisions are guided by transparency and accountability.

The research will serve as a practical guide for procurement personnel, helping them better understand the importance of compliance with internal and external regulations, adherence to ethical standards, and proper vendor management. This will promote professionalism and reduce procurement-related risks.

By evaluating vendor prequalification and due diligence mechanisms, the study will shed light on how suppliers and contractors can benefit from fair competition and transparent selection processes. This will encourage trust, quality service delivery, and stronger business relationships with Seplat.

Agencies such as the Bureau of Public Procurement (BPP) and other oversight bodies will benefit from the study as it highlights the extent of regulatory compliance within Seplat. This will provide useful insights for policy monitoring, evaluation, and possible reforms in Nigeria's oil and gas sector procurement systems.

The findings will add to the existing body of knowledge on procurement practices, due process compliance, and corporate governance in the oil and gas sector. Future researchers can build on this study to examine similar issues in other industries or regions.

Since Seplat Energy operates within local communities, improved procurement practices will contribute to more efficient service delivery, corporate social responsibility projects, and sustainable development, thereby benefiting the host communities and the public at large.

Scope of the Study

The unit scope is an assessment of due process best practices in procurement in SEPLAT Energy Nigeria Limited, Eket, Akwa Ibom State, Nigeria. Thematically, the study is guided by the stated objectives. It covers four key areas: transparency and openness in Seplat's procurement processes, compliance with regulatory frameworks and internal procurement policies, effectiveness of vendor prequalification and due diligence mechanisms, and accountability and ethical standards guiding procurement staff and processes. These themes collectively define the boundaries of the study and align with the research objectives.

Geographically, the research is limited to Seplat Energy operations in Eket, Akwa Ibom State, Nigeria. Although Seplat operates in other locations across Nigeria, this study restricts its data collection and analysis to the Eket branch, given the feasibility of access, proximity, and focus of the research.

The time scope of the study spans the period 2020–2025, covering procurement activities within this timeframe. This range is selected to capture recent trends, regulatory compliance, and due process practices in Seplat's procurement system within the last five years.

Limitations of the Study

Like any academic research, this study is subject to certain limitations that may influence its scope and findings:

Access to Information: Procurement processes in oil and gas companies such as Seplat Energy Nigeria Limited are often treated as sensitive and confidential. Gaining access to detailed internal procurement records and documents may be restricted, thereby limiting the depth of analysis.

Response Bias: Data collected through questionnaires and interviews may be influenced by respondents' reluctance to disclose sensitive information or their tendency to provide socially desirable answers, which could affect the accuracy of the findings.

Financial and Logistical Constraints: Conducting fieldwork, distributing questionnaires, and engaging stakeholders involved financial and logistical challenges, which restricted the sample size and the extent of data collection.

Justification of the Study

Procurement constitutes a critical aspect of organizational performance, particularly in the oil and gas sector where large-scale investments, technical complexity, and regulatory requirements demand strict adherence to due process best practices. The justification for this study rests on several grounds:

Need for Transparency and Accountability: Procurement in Nigeria has historically been plagued by issues of corruption, lack of transparency, and weak compliance with due process. By assessing procurement practices in Seplat Energy Nigeria Limited, this study provides evidence on the extent to which transparency and accountability are upheld in a leading indigenous oil and gas company.

Regulatory Compliance: The Nigerian government, through institutions such as the Bureau of Public Procurement (BPP) and sector-specific regulators, emphasizes compliance with established frameworks. Evaluating Seplat's procurement compliance is justified as it provides insights into how well corporate organizations align with these legal and institutional expectations.

Corporate Governance and Ethics: In a competitive and highly regulated industry, adherence to ethical standards and strong governance structures is central to sustainable business operations. This study is justified as it seeks to determine whether Seplat's procurement staff and processes reflect integrity, professionalism, and adherence to ethical standards.

Contribution to Efficiency and Cost-Effectiveness: Effective procurement practices reduce wastage, promote cost savings, and improve service delivery. The study is justified as it evaluates whether vendor prequalification and due diligence mechanisms in Seplat contribute to fair competition and high-quality outcomes.

Plan of the Study

The study will be organized into five sections, each addressing different aspects of the research as outlined below:

SECTION ONE: Introduction which covers background of the study, statement of the research problem, objectives of the study, research questions, and hypotheses of the study, study significance and scope of the study.

SECTION TWO: Literature review which contains review of the concepts, theories and the research gap.

SECTION THREE: Methodology which covers research design, sources of data, area of the study, population of the study, sample size determination, sampling techniques, instrument for data collection, validity, reliability and methods if data analysis.

SECTION FOUR: Data Presentation and Analysis which covers data presentation and analysis, test of hypotheses and discussion of results

SECTION FIVE: Covers summary of findings, conclusion and recommendations

Literature Review

Conceptual Review

Due Process

Oguonu (2007) describes due process as a mechanism for ensuring transparency and accountability in public expenditure, stressing that it involves strict adherence to laid-down rules and procedures in order to eliminate arbitrariness and corruption in governance. He explains that when organizations and governments consistently follow established guidelines in procurement and financial activities, it minimizes personal discretion and political interference in decision-making. By doing so, due process serves as a safeguard against misuse of public resources and promotes a culture of openness in how funds are allocated and spent.

Adeyemi (2012) defines due process as a framework for promoting openness and fairness in procurement and financial management. He argues that due process is not merely a bureaucratic or legal formality, but a safeguard against mismanagement and abuse of resources in both the public and private sectors. According to him, due process builds credibility in financial operations by ensuring that all stakeholders, including contractors, employees, and oversight bodies, operate within clearly established rules. This fosters accountability, reduces opportunities for malpractice, and ensures that resources are used in ways that maximize efficiency and value.

Obadan (2013) views due process as a principle that guarantees justice, accountability, and efficiency in decision-making. He emphasizes that due process ensures that organizations and governments operate under the rule of law, where decisions are not arbitrary but based on clearly defined and transparent procedures. For him, due process is essential to curbing the abuse of power, as it requires decision-makers to justify their actions in line with pre-established rules and policies. In this way, due process functions as both a control mechanism and a guide for ensuring equitable treatment in organizational transactions.

Okeke (2014) highlights due process as the application of lawful procedures in procurement, explaining that it ensures fairness, value for money, and competitive participation among bidders. He stresses that due process is more than compliance; it is about embedding integrity into the procurement system to ensure that suppliers and contractors compete on equal grounds. According to him, due process helps prevent favoritism, nepotism, and other sharp practices that undermine efficiency and erode public trust. Thus, by upholding legal and procedural standards, due process guarantees both quality service delivery and stakeholder confidence.

Akinsanya (2016) defines due process as an instrument of administrative and financial reform, aimed at building institutional trust and reducing opportunities for corruption. He explains that due process reforms seek to establish systems where transparency and accountability are embedded as routine practices, thereby strengthening governance structures. In his view, due process serves as the foundation of credible organizational practices, providing assurance to stakeholders that resources are managed responsibly and equitably. By institutionalizing due process, organizations not only reduce corruption risks but also improve service delivery and public confidence in their operations.

Best Practices

Campbell (2017) defines best practices as tried and tested methods that have consistently led to superior results, serving as benchmarks for efficiency and quality improvement across organizations. He argues that these practices emerge over time through repeated application and refinement, demonstrating their effectiveness in producing desirable outcomes. According to Campbell, best practices act as reference points against which organizational performance can be measured and improved. They provide a roadmap for institutions seeking to replicate successful approaches, ensuring that resources are deployed in ways that maximize value and minimize waste. Thus, best practices become not just routines but performance-enhancing standards that organizations strive to uphold.

Johnson (2018) explains best practices as codified processes and standards that organizations adopt to improve operational performance and reduce risks. He emphasizes their importance in creating uniformity and predictability across different organizational functions. According to him, best practices allow institutions to avoid costly trial-and-error by leveraging proven procedures that have already demonstrated their effectiveness. Johnson further highlights that by formalizing these practices into written policies, training programs, and monitoring systems, organizations can more easily replicate success across departments and geographical contexts. In this sense, best practices serve both as a safeguard against inefficiency and as a catalyst for continuous performance improvement.

Osborne (2015) argues that best practices are knowledge-based solutions derived from lessons learned in past experiences, enabling organizations to institutionalize efficiency and innovation. He maintains that organizations accumulate knowledge through successes and failures, and when this knowledge is systematized into best practices, it prevents the repetition of mistakes while encouraging consistent improvement. Osborne also links best practices to innovation, noting that organizations often evolve new methods from analyzing past strategies and adapting them to new challenges. By embedding these solutions into organizational culture, best practices ensure that efficiency, effectiveness, and adaptability are sustained over time.

Miller and Hartwick (2002) define best practices as systematic approaches and managerial techniques that embody excellence, ensuring organizations remain competitive in dynamic markets. They argue that in environments characterized by rapid technological and economic change, best practices provide firms with a toolkit of proven strategies for sustaining competitive advantage. According to them, best practices do not only guarantee operational consistency but also serve as benchmarks for evaluating organizational agility and responsiveness. By institutionalizing excellence in leadership, decision-making, and service delivery, best practices help firms avoid complacency and maintain a strong foothold in their industries.

Ngugi (2011) stresses that best practices are essential standards adopted by procurement organizations to align operations with global expectations of transparency, accountability, and value-for-money delivery. He emphasizes that in procurement, best practices reduce irregularities and inefficiencies by standardizing procedures such as vendor selection, contract management, and performance monitoring. Ngugi argues that when procurement units adopt global best practices, they not only ensure compliance with local regulations but also gain international credibility. This alignment builds confidence among suppliers, regulators, and stakeholders, while ensuring that procurement processes deliver optimal results. For him, best practices in procurement are critical to achieving fairness, efficiency, and long-term organizational sustainability.

Procurement

Thai (2001) describes procurement as the acquisition of goods, services, and works from external suppliers in a manner that ensures fairness, competition, and value for money. This definition emphasizes that procurement is not merely about buying but about following processes that guarantee transparency and accountability. By ensuring that suppliers compete on equal grounds, organizations can achieve better quality and reduced costs, while minimizing favoritism or corruption. Thai underscores the principle that procurement must align with public interest, organizational goals, and long-term sustainability rather than short-term gains.

Baily et al. (2005) define procurement as the process of obtaining goods and services needed by organizations, linking it to strategic supply chain management for competitiveness. They argue that procurement plays a critical role in ensuring that firms remain competitive by securing timely, cost-effective, and reliable supplies. It is not just an administrative function but a strategic tool that integrates sourcing, supplier relationships, and logistics within the wider supply chain. Through effective procurement, organizations can create value, reduce risks of shortages, and respond quickly to changing market conditions.

Lysons and Farrington (2012) argue that procurement goes beyond simple purchasing; it includes supplier management, contract negotiation, and ensuring cost-effectiveness. According to them, modern procurement has evolved into a broader function that encompasses strategic decision-making, risk management, and building long-term partnerships with suppliers. This perspective highlights that procurement involves relationship management and contractual agreements that determine pricing, delivery schedules, and quality standards. The ultimate goal is to maximize efficiency, minimize total costs, and contribute to sustainable competitive advantage.

Weele (2010) defines procurement as a strategic organizational function that contributes directly to profitability by reducing costs, managing supplier risks, and improving efficiency. From this viewpoint, procurement is not just a back-office task but a value-adding function that supports organizational strategy. By identifying reliable suppliers, negotiating favorable contracts, and ensuring supply continuity, procurement helps firms enhance efficiency and avoid unnecessary expenses. It also plays a risk-mitigation role by diversifying suppliers and monitoring geopolitical, environmental, or financial risks that may threaten the supply chain.

Ambe and Badenhorst-Weiss (2012) highlight procurement as a governance and economic tool, especially in developing countries, where effective procurement can promote accountability and economic development. They emphasize that procurement in the public sector, in particular, is central to good governance because it ensures the proper use of public funds, reduces corruption, and promotes trust in government institutions. Furthermore, when properly managed, procurement can stimulate local industries, encourage fair trade practices, and contribute to broader economic growth. In this sense, procurement is both an economic driver and a mechanism for ensuring social responsibility and equitable development.

Due Process Best Practices

Ezeh (2015) defines due process best practices as a fusion of legal compliance frameworks and internationally recognized procurement standards designed to enhance fairness, transparency, and efficiency in organizational transactions. This definition highlights the dual foundation of due process: adherence to domestic laws and regulations on one hand, and conformity with international procurement benchmarks on the other. According to Ezeh, due process is not only about obeying rules but also about ensuring that organizational activities are conducted in a manner that promotes equity, minimizes bias, and aligns with global best practices. By merging legal requirements with international standards, organizations can strengthen their credibility, attract foreign investment, and ensure procurement activities deliver optimal value for money.

Olatunji (2016) explains due process best practices as the systematic adoption of competitive bidding, vendor prequalification, and transparent evaluation mechanisms that ensure fairness in procurement. His perspective underscores that procurement should follow structured procedures where suppliers are given equal opportunities to compete, contracts are awarded on merit, and decision-making processes remain free from undue influence. Olatunji emphasizes that due process provides a level playing field for vendors and prevents arbitrary awarding of contracts. By focusing on competition and transparency, organizations reduce risks of favoritism and corruption while ensuring that procurement outcomes serve the best interest of stakeholders.

Ibrahim (2017) views due process best practices as measures that integrate accountability mechanisms with procurement efficiency, stressing that they reduce corruption and promote organizational credibility. Ibrahim highlights the role of monitoring and reporting systems that hold procurement officers responsible for their actions. Accountability ensures that procurement is not only efficient in terms of cost and timeliness but also conducted in line with ethical standards. He further argues that when organizations embrace due process, they protect themselves against fraudulent practices and enhance public trust in their governance structures. Thus, accountability and efficiency together form the bedrock of sustainable procurement practices.

Onyema (2018) defines due process best practices as structured procurement policies guided by the principles of openness, fairness, and cost-effectiveness in line with global standards. Onyemastresses that procurement is not a one-time event but a structured process requiring carefully formulated policies that guide every stage from planning to contract execution. These policies, when shaped by principles of transparency and fairness, help ensure that resources are utilized optimally. By aligning with international norms, organizations can benchmark their procurement systems against global expectations, thereby enhancing credibility, efficiency, and long-term sustainability in both public and private sector organizations.

Okafor (2019) argues that due process best practices involve aligning procurement functions with ethical, legal, and professional norms to strengthen institutional governance and stakeholder confidence. Okafor's perspective brings to light the importance of ethics in procurement practices. Beyond compliance with legal rules, procurement officers are expected to adhere to professional standards and moral responsibility. Ethical procurement eliminates conflicts of interest, ensures integrity in supplier relationships, and builds confidence among stakeholders, including investors, employees, and the public. By upholding ethics alongside laws and professional guidelines, due process transforms procurement into a governance tool that promotes transparency, accountability, and sustainable institutional development.

Theoretical Framework

Agency Theory

Agency Theory, propounded by Michael Jensen and William Meckling in 1976, explains the relationship between principals (owners or stakeholders) and agents (managers or employees) in organizational decision-making. The theory highlights the problems of conflict of interest, information asymmetry, and lack of accountability that often arise when agents make decisions on behalf of principals.

In the context of procurement, Agency Theory is highly relevant because procurement officers (agents) are entrusted with the responsibility of making purchasing decisions that affect the organization's financial health and reputation. Without due process best practices, such as transparency, accountability, and compliance with procurement policies, agents may act in their self-interest rather than the interest of the organization (the principal). By applying Agency Theory, this study assesses how adherence to due process in Seplat's procurement processes reduces risks of corruption, ensures accountability, and aligns agent behavior with organizational goals.

Institutional Theory

Institutional Theory, developed by John Meyer and Brian Rowan in 1977, explains how organizations adopt structures, practices, and processes that conform to societal norms, laws, and expectations in order to gain legitimacy, stability, and efficiency. The theory posits that organizations are influenced not only by technical efficiency but also by external pressures such as regulations, professional standards, and cultural expectations.

Applied to procurement, Institutional Theory underscores why organizations like Seplat Energy adopt due process best practices—not just to achieve efficiency, but also to comply with regulatory frameworks, international standards, and stakeholder expectations. By institutionalizing practices such as competitive bidding, vendor prequalification, and transparent evaluation, Seplat strengthens its legitimacy, ensures compliance with Nigerian and global procurement standards, and enhances its reputation among regulators, investors, and the public.

Empirical Review

Empirical Studies based on Objective 1: level of transparency and openness in procurement processes

Adewole (2014) examined public procurement reforms in Nigeria and found that while the Bureau of Public Procurement has improved transparency, challenges such as corruption, weak institutional capacity, and political interference still undermine openness. This study demonstrates the importance of transparency in procurement for credibility, which is directly relevant to assessing Seplat's procurement environment.

Eyaa and Oluka (2011) studied compliance and transparency in Uganda's procurement system and revealed that lack of openness in procurement procedures often leads to inefficiencies and loss of public trust. Their findings highlight the direct link between transparency and stakeholder confidence, making it relevant in evaluating Seplat's transparency practices.

Agaba and Shipman (2007) conducted a study on procurement reform in Africa and found that transparency mechanisms, such as open tendering and clear disclosure of evaluation criteria, significantly reduced procurement malpractices. Their results emphasize that transparent procurement builds legitimacy and fairness, a standard that can be applied to assess Seplat's openness in procurement.

Empirical Studies on Objective 2: Extent of compliance with regulatory frameworks and internal procurement policies

Obuah (2010) investigated public procurement and compliance in Nigeria and concluded that weak enforcement of procurement laws contributed to widespread corruption. This finding is relevant to Seplat, as compliance with both regulatory frameworks (such as the Public Procurement Act of 2007) and internal procurement policies is crucial for accountability.

Hunja (2003) analyzed procurement reforms globally and found that compliance with procurement laws enhances efficiency, ensures accountability, and reduces procurement delays. Applying this to Seplat, the extent of compliance with national regulations directly influences organizational efficiency.

Ameyaw, Mensah, and Osei-Tutu (2012) studied compliance in Ghana's public procurement and observed that while policies were well designed, adherence to them was inconsistent, particularly in large projects. Their findings show the gap between policy and practice, which is useful in analyzing Seplat's level of compliance with procurement frameworks.

Empirical Studies on Objective 3: Effectiveness of vendor prequalification and due diligence mechanisms

Odhiambo and Kamau (2003) examined procurement performance in Kenya and found that vendor prequalification improved efficiency by reducing risks of engaging unqualified suppliers. Their research shows that prequalification ensures only competent vendors are engaged, making it directly relevant to evaluating Seplat's due diligence processes.

Thai (2001) studied best practices in procurement management and argued that vendor due diligence mechanisms such as financial checks, technical capability assessments, and ethical compliance are critical for ensuring quality service delivery. This underscores the importance of vendor screening in Seplat's procurement processes.

Ambe and Badenhorst-Weiss (2012) assessed supply chain practices in South Africa and found that strong prequalification criteria and continuous vendor monitoring reduced procurement risks and enhanced supply chain sustainability. This study emphasizes the value of vendor assessment tools in organizational procurement, which applies to Seplat's due diligence practices

Summary of Empirical Review

Table 2.4.1 shows the summary of empirical review

S/No	Author(s)	Year	Location	Title/Focus	Methodology	Findings
1	Adewole	2014	Nigeria	Public procurement reforms	Qualitative review of procurement reforms and BPP activities	Found that reforms improved transparency, but corruption, weak capacity, and political interference still undermine openness. Relevant to Seplat's transparency environment.
2	Eyaa&Oluka	2011	Uganda	Compliance and transparency in procurement	Empirical survey of procurement systems in Uganda	Revealed that lack of openness in procurement procedures leads to inefficiencies and loss of public trust, highlighting the need for

						transparent practices.
3	Agaba& Shipman	2007	Africa	Procurement reform and transparency	Case study of African procurement reforms	Showed that mechanisms such as open tendering and disclosure of evaluation criteria reduced malpractices and built fairness, applicable to Seplat’s procurement system.
4	Obuah	2010	Nigeria	Procurement compliance and corruption	Policy analysis and case review	Concluded that weak enforcement of procurement laws contributed to corruption; emphasizes the importance of compliance for Seplat’s accountability.
5	Hunja	2003	Global	Global procurement reforms	Comparative analysis of procurement systems across countries	Found that compliance with procurement laws enhanced efficiency, accountability, and reduced delays, underscoring the value of compliance in Seplat’s procurement.
6	Ameyaw, Mensah&Osei-Tutu	2012	Ghana	Compliance with public	Field study and survey of Ghanaian	Observed that while policies were well

				procurement frameworks	public procurement	designed, adherence was inconsistent, particularly in large projects, showing the policy-practice gap relevant to Seplat.
7	Odhiambo&Kamau	2003	Kenya	Vendor prequalification in procurement performance	Empirical review of Kenyan procurement reforms	Found that vendor prequalification improved efficiency and reduced risks of engaging unqualified suppliers, highlighting the relevance for Seplat's due diligence.
8	Thai	2001	USA/International	Procurement best practices	Conceptual and comparative study	Argued that due diligence mechanisms (financial checks, technical assessments, ethics) are critical for service quality; underscores Seplat's vendor screening.
9	Ambe&Badenhorst-Weiss	2012	South Africa	Supply chain and vendor prequalification	Survey and analysis of supply chain practices	Found that strong prequalification criteria and monitoring reduced risks and enhanced sustainability, relevant to

						Seplat's vendor assessment processes.

Source: Author Compilation, 2025

Gap in Literature Review

Although several studies have been conducted on procurement practices globally and within Africa, significant gaps still exist when the context of Seplat Energy Nigeria Limited is considered. Existing literature, such as Adewole (2014), Eyaa and Oluka (2011), and Agaba and Shipman (2007), largely focuses on transparency challenges within public sector procurement systems, emphasizing corruption, lack of openness, and weak institutional mechanisms. However, these studies are predominantly situated in government procurement environments. There is limited research on how transparency and openness are practiced within private multinational companies in Nigeria's oil and gas sector, such as Seplat Energy. This leaves a gap in understanding the peculiarities of transparency in corporate procurement processes, which operate under different structures and stakeholder pressures compared to the public sector.

Scholars like Obuah (2010), Hunja (2003), and Ameyaw et al. (2012) have highlighted the importance of compliance with procurement laws and policies, particularly within public institutions. Yet, most of these works analyze national compliance frameworks or government enforcement mechanisms, with little focus on corporate organizations that must simultaneously adhere to national procurement regulations and their own internal policies. For a company like Seplat Energy, which operates in a highly regulated oil and gas environment, there is a lack of empirical studies addressing how compliance is managed at the intersection of public procurement laws and internal governance mechanisms.

Studies by Odhiambo and Kamau (2003), Thai (2001), and Ambe and Badenhorst-Weiss (2012) underscore the importance of vendor prequalification, financial checks, and continuous monitoring for effective procurement. Nevertheless, much of this literature is generalized or focused on public sector reforms. There is a gap in assessing how private oil and gas companies in Nigeria, such as Seplat Energy, practically implement vendor due diligence within a context of complex local content requirements, global supply chain risks, and ethical considerations. Research remains limited in exploring how these mechanisms enhance efficiency, reduce risks, and promote sustainable procurement in the Nigerian corporate sector.

Methodology

Research Design

This study utilized a descriptive research design of the survey type. Survey research primarily focuses on understanding individuals' perceptions, opinions, beliefs, attitudes, motivations, and behaviors (Osuala, 2005). Specifically, the study employed a "sample survey," which involves collecting data from a representative subset of the population to generalize findings to the larger group (Tull & Albaum, 1973; Uzoagulu, 1998). The survey method was chosen due to its appropriateness for the research problem, as it allows for efficient data collection through questionnaires, which is both cost-effective for both small and large populations. Moreover, the survey approach was deemed the most suitable for this research as it facilitates the description, examination, recording, analysis, and interpretation of the variables under study, ultimately enabling the researcher to draw valid conclusions.

Sources of Data

Two sources of data were used for the study. They are the primary and secondary data. The choice of data was logically dictated by the fact that the study is a descriptive research of the survey type.

Primary Sources of Data

The primary source of data which is questionnaire was obtained from the employees of Seplat Energy Nigeria Limited.

Secondary Sources of Data

The secondary data for this study was sourced from books, journals, periodicals, mimeographs, reports etc. which are available in various public, private and university libraries.

Area of the Study

The geographical location of the study is Seplat Energy Nigeria Limited which is located beautiful coastline along the Atlantic Ocean, and a thriving oil industry. The state capital, Uyo, serves as a major hub for commerce and tourism in the region. AkwaIbom is also famous for its unique cuisine, warm hospitality, and vibrant festivals.

Population of the Study

The population for this study comprises of Procurement department staff of Seplat Energy Nigeria Limited (Eket office) — procurement officers, contract managers, procurement support staff. Senior management and internal compliance/legal officers involved in procurement decisions. Registered suppliers/vendors who have supplied goods/services to Seplat Eket within the last 3 years. The population is 1623. The breakdown of the population is as follows: -

Table 3.1: Distribution of the population

S/NO	Department	No of Staff
1	Procurement department staff	53
2	Registered suppliers/vendors	754
	Total	**807**

Source: Field Survey, 2025

Sample Size Determination

The researcher used Freund and Williams's formula to determine the sample size. The formula is stated thus $\frac{z^2 pq}{d^2}$

Where P = the least prevalence

d = Margin of error

Z = Normal standard deviate set at 95% confidence limit = 1.96

q = 1-p (Complimentary probability). Sample Size = $\frac{(1.96)^2 * 0.8 * 0.2}{(0.05)^2} = \frac{0.614}{0.0025} = 245.86$

Approximately = **246**

The sample size of the different departments was appropriated using the Kumar's formula. Kumar (1976), opines that the proportional allocation formula is given by

$$nh = \frac{nNh}{N}$$

Where

nh = Sample size for each department

Nh = Population for each department

n = Total sample size

N = Total population of all the departments

Table 3.2: Distribution of Sample Size

S/No	Department	Population	Sample Size
1	Procurement department staff	53	16
2	Registered suppliers/vendors	754	230
	Total	807	246

Source:FieldSurvey,2025

Sampling Techniques

This study adopted the random sampling technique where every respondent has equal chance of been selected. The researcher cannot influence the selection under the technique because each selection is controlled by probability or chance.

Instrument for Data Collection

Data for the study were collected by the use of the questionnaire. The researcher personally distributed copies of questionnaire to the respondents. The instrument was structured using the five point Likert system.

Validity of the Instrument

The researcher used the content validity. Content validity evaluates how well an instrument (like a test) covers all relevant parts of the construct it aims to measure.

Reliability of the Instrument

There are several ways of ascertaining the reliability of a test instrument but the researcher adopted the test-retest reliability whereby respondents who have been given copies of questionnaire before, were given the same copies of questionnaire. Their responses in the second questionnaire were compared with the first one and they were found to be the same.

Methods of Data Analysis

The data gathered were analyzed using the regression analysis. Out of the 246 copies of questionnaire distributed to the respondents, 240 copies were recovered.

Data Presentation and Analysis

Research Question One: What are the key components, guiding principles, and implementation procedures that define the procurement policy of Seplat Energy Nigeria Limited?

Table 4.2.1: Distribution of respondents on whether ethical standards, transparency & compliance are the key components, guiding principles, and implementation procedures that define the procurement policy of Seplat Energy Nigeria Limited

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	84	34.6	34.6	34.6
	A	73	30.8	30.8	65.4
	UD	44	18.8	18.8	84.2
	DA	22	8.8	8.9	93.1
	SD	17	7.1	7.1	100.0
	Total	**240**	**100.0**	**100.0**	

Table 4.2.1 shows that 84 respondents representing 34.6 percent of the total respondents strongly agree that ethical standards, transparency & compliance are the key components, guiding principles, and implementation procedures that define the procurement policy of Seplat Energy Nigeria Limited, 73 respondents representing 30.8 percent agree, 44 respondents representing 18.8 percent were undecided, 22 respondents representing 8.8 percent disagree while 17 respondents representing 7.1 percent strongly disagree.

Research Question Two: What is the current level of transparency and openness in the procurement processes within Seplat Energy Nigeria Limited?

Table 4.2.2: Distribution of respondents on whether there is significant level of transparency and openness in the procurement processes within Seplat Energy Nigeria Limited

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	83	34.6	34.6	34.6
	A	74	30.8	30.8	65.4
	UD	45	18.8	18.8	84.2
	DA	21	8.8	8.9	93.1
	SD	17	7.1	7.1	100.0
	Total	**240**	**100.0**	**100.0**	

Table 4.2.2 shows that 83 respondents representing 34.6 percent of the total respondents strongly agree thatthere is significant level of transparency and openness in the procurement processes within Seplat Energy Nigeria Limited, 74 respondents representing 30.8 percent agree, 45 respondents representing 18.8 percent were undecided, 21 respondents representing 8.8 percent disagree while 17 respondents representing 7.1 percent strongly disagree.

Research Question Three: To what extent does Seplat Energy comply with regulatory frameworks guiding procurement in Nigeria?

Table 4.2.3: Distribution of respondents on whether Seplat Energy significantly comply with regulatory frameworks guiding procurement in Nigeria

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	69	28.7	28.7	28.7
	A	72	30.0	30.0	58.7
	UD	53	22.1	22.1	80.8
	DA	24	10.1	10.1	90.8
	SD	22	9.2	9.2	100.0
	Total	**240**	**100.0**	**100.0**	

Table 4.2.3 shows that 69 respondents representing 28.7 percent of the total respondents strongly agree that Seplat Energy significantly comply with regulatory frameworks guiding procurement in Nigeria. 72 respondents representing 30.0 percent agree, 53 respondents representing 22.1 percent were undecided, 24 respondents representing 10.1 percent disagree while 22 respondents representing 9.2 percent strongly disagree.

Research Question Four: How effective are the vendor prequalification mechanisms adopted by Seplat in ensuring fair competition and quality service delivery?

Table 4.2.4: Distribution of respondents on whether the vendor prequalification mechanisms adopted by Seplat are not effective in ensuring fair competition and quality service delivery

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	86	35.8	35.8	35.8
	A	76	31.7	31.7	67.5
	UD	32	13.3	13.3	80.8
	D	24	10.1	10.1	90.9
	SD	22	9.2	9.2	100.0
	Total	**240**	**100.0**	**100.0**	

Table 4.2.4 shows that 86 respondents representing 35.8 percent of the total respondents strongly agree that the vendor prequalification mechanisms adopted by Seplat are not effective in ensuring fair competition and quality service delivery, 76 respondents representing 31.7 percent agree, 32 respondents representing 13.3 percent were undecided, 24 respondents representing 10.1 percent disagree while 22 respondents representing 9.2 percent strongly disagree.

Test of Hypotheses

Test of Hypothesis One

Ho1: Ethical standards, transparency & compliance are not the key components, guiding principles, and implementation procedures that define the procurement policy of Seplat Energy Nigeria Limited

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.941(a)	.885	.885	.37687

a Predictors: (Constant)

ANOVA (b)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	478.418	1	478.418	6.3	.000(a)
	Residual	62.069	438	.142		
	Total	540.487	438			

Dependent Variable: Guiding principles, and implementation procedures

Independent Variable: Ethical standards, transparency & compliance

The R^2 {R-Squared} which measures the overall goodness of fit of the entire regression, shows the value as .885 and adjusted to .885. This means that R^2 accounts for 88.5 percent approximately 89 percent. This indicates that the independents variables account for about 89 percent of the variation in the dependent variable. Which shows goodness of fit? From the result, F-calculated (6.3) is greater than the f-tabulated (2.7858), that is F-cal> F-tab. Hence, we reject the null hypothesis (H_0) and accept Alternate hypothesis which means that the overall estimate has a good fit which also implies that our independents variables are simultaneously significant. We now conclude from the analysis that ethical standards, transparency & compliance are the key components, guiding principles, and implementation procedures that define the procurement policy of Seplat Energy Nigeria Limited.

Test of Hypothesis Two

Ho2: There is no significant level of transparency and openness in the procurement processes within Seplat Energy Nigeria Limited.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.941(a)	.885	.885	.37687

a Predictors: (Constant)

ANOVA(b)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	478.418	1	478.418	5.4	.000(a)
	Residual	62.069	438	.142		
	Total	540.487	438			

Dependent Variable: Procurement Process

Independent Variable: Transparency and openness

The R^2 {R-Squared} which measures the overall goodness of fit of the entire regression, shows the value as .885 and adjusted to .885. This means that R^2 accounts for 88.5 percent approximately 89 percent. This indicates that the independents variables account for about 89 percent of the variation in the dependent variable. Which shows goodness of fit? From the result, F-calculated (5.4) is greater than the f-tabulated (2.7858), that is F-cal> F-tab. Hence, we reject the null hypothesis (H_0) and accept Alternate hypothesis which means that the overall estimate has a good fit which also implies that our independents variables are simultaneously significant. We now conclude from the analysis that there is significant level of transparency and openness in the procurement processes within Seplat Energy Nigeria Limited

Hypothesis Three

Ho3: Seplat Energy does not significantly comply with regulatory frameworks guiding procurement in Nigeria.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.971(a)	.943	.943	.27734

a Predictors: (Constant)

ANOVA(b)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	556.541	1	556.541	7.9	.000(a)
	Residual	33.614	438	.077		
	Total	590.155	439			

Dependent Variable: Procurement

Independent Variable: Compliance with regulatory Framework

The R^2 {R-Squared} which measures the overall goodness of fit of the entire regression, shows the value as .943 and adjusted to .943. This means that R^2 accounts for 94.3 percent approximately 89 percent. This indicates that the independents variables accounts for about 89 percent of the variation in the dependent variable. Which shows goodness of fit? From the result, F-calculated (7.9) is greater than the F-tabulated (2.7858), that is F-cal> F-tab. Hence, we reject the null hypothesis (H_0) and accept Alternative hypothesis which means that the overall estimate had a good fit which also implies that the independents variables are simultaneously significant. We now conclude from the analysis that Seplat Energy significantly comply with regulatory frameworks guiding procurement in Nigeria.

Hypothesis Four

Ho4: The vendor prequalification mechanisms adopted by Seplat are not effective in ensuring fair competition and quality service delivery.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.971(a)	.943	.943	.27734

a Predictors: (Constant)

ANOVA(b)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	556.541	1	556.541	8.7	.000(a)
	Residual	33.614	438	.077		
	Total	590.155	439			

Dependent Variable: Ensuring fair competition and quality service delivery

Independent Variable: Vendor prequalification mechanisms

The R^2 {R-Squared} which measures the overall goodness of fit of the entire regression, shows the value as .943 and adjusted to .943. This means that R^2 accounts for 94.3 percent approximately 89 percent. This indicates that the independents variables accounts for about 89 percent of the variation in the dependent variable. Which shows goodness of fit? From the result, F-calculated (8.7) is greater than the F-tabulated (2.7858), that is F-cal> F-tab. Hence, we reject the null hypothesis (H_0) and accept Alternative hypothesis which means that the overall estimate had a good fit which also implies that the independents variables are simultaneously significant. We now conclude from the analysis that the vendor prequalification mechanisms adopted by Seplat are effective in ensuring fair competition and quality service delivery.

Discussion of Results

Discussion Based on Hypothesis One

Ethical standards, transparency, and compliance are the key components, guiding principles, and implementation procedures that define the procurement policy of Seplat Energy Nigeria Limited. The evidence is shown by the calculated value, F-calculated (6.3), which is greater than the F-tabulated (2.7858). In the empirical review, Taye (2014) carried out research on the key components, guiding principles, and implementation procedures that define the procurement policy of manufacturing firms. Although both studies were conducted with different populations and methods of analysis, it was found that ethical standards, transparency, and compliance are the key components, guiding principles, and implementation procedures that define the procurement policy of Seplat Energy Nigeria Limited.

Discussion based on Hypothesis Two

There is significant level of transparency and openness in the procurement processes within Seplat Energy Nigeria Limited. The statement was confirmed to be true in the comparison of the study's findings with the empirical review. The evidence is shown in the calculated value F-calculated (5.4) is greater than the f-tabulated (2.7858), In the empirical review, Adewole (2014) carried out research on the level of transparency and openness in the procurement processes in the manufacturing industry. Although both studies were conducted with different populations and method of analysis, it was found that there is significant level of transparency and openness in the procurement processes within Seplat Energy Nigeria Limited

Discussion based on Hypothesis Three

Seplat Energy significantly complies with regulatory frameworks guiding procurement in Nigeria. The statement was confirmed to be true in the comparison of the findings of the study with the empirical review. The evidence is shown by the calculated value, F-calculated (7.9), which is greater than the F-tabulated (2.7858). Chien & Chen (2020) explored the relationship between compliance with regulatory frameworks and procurement. In the study, a population of 450 employees was studied, unlike in this study by the researcher, where a population of 807 was used. In the study by Chien & Chen (2020), the Pearson Correlation was used in the analysis, unlike in the study by the researcher, where regression analysis was used in the analysis. However, Chien & Chen (2020) got the same result as that of the researcher, and it was confirmed that Seplat Energy significantly complies with regulatory frameworks guiding procurement in Nigeria.

Discussion based on Hypothesis Four

Vendor prequalification mechanisms adopted by Seplat are effective in ensuring fair competition and quality service delivery. The statement was confirmed to be true in the comparison of the findings of the study with the empirical review. The evidence is shown by the calculated value, F-calculated (8.7), which is greater than the F-tabulated (2.7858). Chien & Chen (2020) explored the relationship between vendor prequalification mechanisms and ensuring fair competition and quality service delivery. In the study, a population of 450 employees was studied, unlike in this study by the researcher, where a population of 807 was used. In the study by Chien & Chen (2020), the Pearson Correlation was used in the analysis, unlike in the study by the researcher, where regression analysis was used in the analysis. However, Chien & Chen (2020) got the same result as that of the researcher, and it was confirmed that vendor prequalification mechanisms adopted by Seplat are effective in ensuring fair competition and quality service delivery.

Summary of Findings, Conclusion and Recommendations

Summary of Findings

i. Ethical standards, transparency & compliance are the key components, guiding principles, and implementation procedures that define the procurement policy of Seplat Energy Nigeria Limited. F-calculated (6.3) is greater than the F-tabulated (2.7858).

ii. There is a significant level of transparency and openness in the procurement processes within Seplat Energy Nigeria Limited. F-calculated (5.4) is greater than the F-tabulated (2.7858).

iii. Seplat Energy significantly complies with regulatory frameworks guiding procurement in Nigeria. F-calculated (7.9) is greater than the F-tabulated (2.7858).

iv. Vendor prequalification mechanisms adopted by Seplat are effective in ensuring fair competition and quality service delivery. F-calculated (8.7) is greater than the F-tabulated (2.7858).

Conclusion

This study assessed the due process best practices in procurement within Seplat Energy Nigeria Limited, Eket, AkwaIbom State. The findings reveal that Seplat has instituted transparent procurement procedures, regulatory compliance measures, vendor prequalification processes, accountability structures, and ethical standards to strengthen its procurement system. However, challenges such as occasional lapses in openness, limited stakeholder awareness, and gaps in strict adherence to regulatory frameworks were noted. Overall, while Seplat demonstrates strong commitment to due process and best practices, further strengthening of monitoring mechanisms, ethical compliance, and vendor engagement is required to fully optimize transparency and efficiency in procurement.

Recommendations

Based on the findings, the following recommendations are made:

1. Seplat Energy Nigeria Limited should institutionalize an independent Procurement Ethics and Compliance Review Committe**e** to strengthen oversight, transparency, and accountability across all procurement activities.
2. Procurement activities should be made more open through digital procurement platforms, real-time disclosure of bidding opportunities, and broader stakeholder participation.
3. Regular internal and external audits should be conducted to ensure strict compliance with Nigerian procurement regulations and Seplat’s internal policies.
4. Vendor evaluation should be more rigorous, with continuous monitoring of suppliers’ performance to eliminate inefficiency, favoritism, and risks of conflict of interest.

Contribution to Knowledge

This research contributes to the growing body of literature on procurement governance by highlighting how due process best practices can be applied in the oil and gas sector in Nigeria. Specifically, it: Provides empirical evidence on the extent of transparency, accountability, and compliance in Seplat’s procurement practices. Demonstrates the role of vendor prequalification and ethical standards in strengthening procurement efficiency. Expands knowledge on corporate procurement governance in private multinational energy companies operating in Nigeria, an area previously dominated by studies on public sector procurement.

Areas for Further Research

i. Future research could compare Seplat's procurement practices with those of other oil and gas companies in Nigeria to identify industry-wide best practices.

ii. Studies should examine how due process in procurement directly influences project delivery outcomes, cost efficiency, and organizational reputation.

iii. Further research could assess the role of digital procurement systems and e-tendering in enhancing transparency and reducing corruption.

iv. Qualitative research could explore perceptions of vendors, contractors, and employees regarding fairness and inclusivity in procurement processes.

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