

THE LIBERIA INSTITUTE OF CERTIFIED PUBLIC  
ACCOUNTANTS OF LIBERIA, Petitioner, *v.* THE  
MINISTRY OF FINANCE, by and thru the Minister, ELIE  
SALEEBY, et al., Respondents.

PETITION FOR A WRIT OF PROHIBITION TO THE  
MINISTRY OF FINANCE AND OTHERS.

Heard: December 15, 1997. Decided: January 23, 1998.

1. The rule of construction in the interpretation of the provisions of an instrument or document is that the entire instrument or document must be considered to decipher the spirit and intent of the framers or authors.
2. The fundamental principle of constitutional construction is that the effect must be given to the intent of the framers of the organic law and the people adopting it.
3. The intent of an instrument must be gathered from both the letter and spirit, the rule being that a written constitution is to be interpreted in the same spirit in which it was produced.
4. Constitutions are to be construed in the light of their purpose and should be given a practical interpretation so that the plainly manifested purpose of those who created them may be carried out.
5. The preamble of the constitution gives a clear picture of the intent of the framers and the people who adopted it as their organic law.
6. The interpretation of Article 8 of the Liberian Constitution is that the article obligates and mandates the government to ensure non-discriminatory, just, humane, and safe conditions of employment.
7. He who comes to equity must come with clean hands.
8. When a petitioner or plaintiff violates or compromises a statute, rule or regulation, he is estopped from claiming under the statute, rule or regulation which he has violated.
9. Where it cannot be shown that an administrative agency has acted in violation of the constitution or statute, the Court will

not set aside the action of such agency.

10. Where the law is not violated by the action of an administrative agency and the agency acts within its discretionary powers, the court will not review the exercise of the discretion.
11. Courts cannot and will not annul, reverse, set aside or disturb the action of an administrative agency which is within its jurisdiction, or not beyond its power or authority, and which is not contrary to law, illegal or fraudulent, or which has a reasonable basis, is not arbitrary or capricious, or an abuse of discretion.
12. Determinations of fact by an administrative agency, made in the proper exercise of its discretionary, administrative, legislative, executive or judicial functions, or primary jurisdiction, vested by the Legislature in the administrative agency, are conclusive upon the courts.
13. Questions of policy or discretion are reviewable only for reasonableness, departure from statutory standards, or lack of evidentiary support, and questions of wisdom, priority or expediency are for the agency and not for the courts.
14. The courts cannot substitute their discretion or judgment for that of an administrative agency, but will only determine the lawfulness of its action.

Petitioner in prohibition filed a petition for a writ of prohibition to prevent and restrain the Ministry of Finance and others from issuing residence and work permits to and for the employment of non-Liberian accountants to perform auditing services in the Republic of Liberia. The petitioner contended that the engagement of non-Liberian accountants by the respondents to perform accounting work in Liberia without certification by the petitioner, was a violation of Administrative Regulation no. 16 promulgated by the Internal Revenue Division of the Ministry of Finance, and approved by the Minister of Finance, as well as articles 7 and 8 of the Liberian Constitutions, under which the government is directed to take action for the promotion of Liberians, Liberian businesses and the Liberian

economy as a whole. The petition grew out of the fact that the Ministry of Finance, acting by the Minister of Finance, had awarded a contract to the foreign owned Price Waterhouse Accounting Firm to carry out a diagnostic audit of certain public facilities, without submitting the process to bidding and certification from the petitioner. Price Waterhouse had, as a part of its world-wide operations, seconded to the project Ghanian nationals brought in from its firm in Ghana.

The respondents countered that Administrative Regulation no. 16 was not applicable to or violated by its actions as the regulation related to audited financial statements and income tax returns, and that in engaging Price Waterhouse, without resorting to the bidding process, the respondents had not contravened the Liberian Constitution. The respondents averred that in order to get aid from international donor institutions, it had been required to engage, for the audit, an accounting firm of international repute, and which was not susceptible to influence or manipulation by the government. The work was being financed by the donor agencies and the selection of the accounting firm was subject to the approval of the sponsoring donor agencies.

The Supreme Court agreed with the respondents that Administrative Regulation No. 16 related to audited financial statements and income tax returns, and not to the undertaking by the respondents, based upon the demands of international donor agencies as a condition for providing grants to the Liberian government. The Court noted that it was within the purview of the Ministry of Finance, under the circumstances, to make such award; that it did not have to submit the contract to a bidding process, especially as the undertaking was being financed by international donor agencies which had set the demand and requirements for providing grants to the government; and that as the action by the Ministry of Finance and the other respondents was within the discretionary powers of those agencies and had not violated the Constitution, statute or other laws of the Republic, the Court was without the power to

overturn such action.

The Court noted further that the action by the respondents was in furtherance of the constitutional provisions cited by the petitioner, rather than a violation thereof, and that the said action sought to enhance the performance of the government's constitutional responsibility, since the appeal of the government to donor agencies and the latter's willingness to consider the appeal based on the government fulfilling the requirements set by the donor agencies, was for the promotion of Liberia and the economy. Under the circumstances, the Court said, prohibition would not lie to prevent the exercise of a discretionary power by an administrative agency, especially in the absence of an abuse of the discretion or a violation of the law. The Court therefore *denied* the petition.

*Benedict F. Sannob* appeared for petitioner. *David A. B. Jallah* and *Theophilus Gould*, Solicitor General, Republic of Liberia, appeared for respondents.

MADAM CHIEF JUSTICE SCOTT delivered the opinion of the Court.

The records in this case revealed that on November 24, 1997, petitioner filed before the Chambers Justice a petition for a writ of prohibition to prevent and restrain the respondents from the issuance of residence and work permits to and the employment of non-Liberian accountants to perform auditing or accounting services in the Republic of Liberia. A temporary stay order was issued and served on the respondents,

Sometime prior to the filing of the petition, the Co-respondent Minister of Finance entered into an agreement with Price Waterhouse to conduct a diagnostic audit, pursuant to international financial donors requirements that a diagnostic audit be conducted by an accounting and auditing firm not susceptible to influence and/or manipulation from the government of Liberia, as a prerequisite to commence discussions for

international financial grant to the Government of Liberia. This audit exercise was to be financed by USAID, which approved Price Waterhouse to conduct the exercise.

Petitioner, relying on Administrative Regulation #16 of the Bureau of Internal Revenue Division, requested that the Co-respondent Minister of Finance allow its members to participate in the exercise, but the Minister informed it that Price Waterhouse had already been awarded the contract. It was based on the foregoing that the petitioner sought the writ of prohibition from this Court.

Respondents filed their returns on November 27, 1997. On the same day, November 27, 1997, the petition was called for hearing. At the hearing, the Chambers Justice, Associate Justice M. Wilkins Wright, lifted the temporary stay order and forwarded the said petition to the Supreme Court *en banc*, on the ground that the petition contained constitutional issues.

The petition alleged substantially as follows:

1. That petitioner is a corporate body organized for the purpose of regulating and protecting the interests of its members who are trained locally and in other countries of the world and are engagement partners with foreign firms.
2. That the Co-respondent Minister of Finance had hand picked the Price Waterhouse Accounting and Auditing Firm, contrary to and in violation of section 4 and 5 of Administration Regulation #16, promulgated by the Bureau of Internal Revenue, Income Tax Division, Ministry of Finance, to carry out an audit assignment.

Section 4 reads:

"No person shall practice as a public accountant in the Republic of Liberia without being issued a license by the Ministry of Finance, and such license shall be issued only upon presentation to the Ministry of Finance of a valid practicing certificate issued to such person by the Liberia Institute of Certified Public Accountants."

Section 5 reads:

"No firm shall be allowed to practice as public

accountant in the Republic of Liberia without each of its partners holding a valid practicing certificate issued by the Liberian Institute of Certified Public Accountants."

3. That the conduct of the Co-respondent Minister of Finance contravened and was violative of Articles (7) and (8) of the constitution, which provisions read:

Article 7:

"The Republic shall, consistent with the principles of individual freedom and social justice enshrine in this Constitution, manage the national economy and the natural resources of Liberia in such manner as shall ensure the maximum feasible participation of Liberian citizens under conditions of equality so as to advance the general welfare of the Liberian people and economic development of Liberia."

Article 8:

"The Republic shall direct its policy towards ensuring for all citizens, without discrimination, opportunities for employment and livelihood under just and humane conditions..."

4. That the conduct of the Minister of Finance contravened the guidelines of the World Bank, International Monetary Fund, and the pronouncements of the Government of Liberia.

In response to the petition, the respondents contended as follows:

1. That the Co-respondent Minister of Finance, as a direct representative of the President of Liberia, has the authority and right to take any and all measures to ensure proper accountability of Government's funds, including the contracting of the services of experts. Further, that there is no law which prevents the hiring of experts to render services to the Government of Liberia and that such hiring must be preceded by a bid-procedure.
2. That the administrative regulation relied upon by petitioner was promulgated by the Bureau of Internal Revenue and approved by the Minister of Finance with the intent to

regulate the preparation of income tax returns, and contains a penalty therein upon failure to comply with the said regulation. The penalty will be the rejection of the tax returns and the company's accounts and the issuance of an appropriate tax will be based upon estimated profit.

3. That the basis for international donors to aid the Government of Liberia is a diagnostic audit conducted by a firm of international repute, which is not likely to be locally influenced and, moreover, the firm must be approved by the institutions providing the grant for the conduct of the audit. In this instant, USAID and the World Bank.
4. That the conduct of a "diagnostic audit" as a prerequisite for international financial grant is not comparable to "Management of the National Economy".
5. That the Constitution does not bar the award of contracts to foreign experts where a specific task requiring specific skills needs to be performed. USAID and the World Bank have approved experts of various countries to come in at intervals to perform specific aspects of this diagnostic audit, intended to serve as a basis for contribution to Liberia.
6. That an exercise intended to boost the economy of this nation cannot have a negative effect. Respondents submitted that it was common knowledge as to the way and manner public funds have been handled in the past and therefore to undertake a contract on terms acceptable to the international community, USAID and World Bank in particular, aimed at improving the living standard of the citizens, a cardinal responsibility of government is not contrary to law".
7. Respondents have not banned or prevented petitioners from rendering professional services to persons/ organizations who need their services. The hiring of a non-Liberian firm to conduct this diagnostic audit has not in any way prejudiced the skills and professional abilities of petitioner.
8. Respondents have contracted the services of foreign lawyers and doctors even though there are Liberian lawyers and

doctors qualified to practice outside this jurisdiction.

9. Presently, some members of petitioner organization have been awarded contracts by respondents.

From the foregoing, the issues to be considered by this Court are:

1. Whether or not sections 4 and 5 of Administrative Regulation #16, promulgated by the Bureau of Internal Revenue, creates a legal obligation which bars and prevents the respondents herein from engaging non-Liberian services?
2. Whether or not the hiring of foreign expertise by government is violative of Articles 7 and 8 of the Constitution of Liberia?

To discuss issue #1, we need to determine whether or not the respondents herein are authorized to promulgate rules and regulations, and determine whether these rules and regulations are binding and to what extent.

Blacks' Law Dictionary (6<sup>th</sup> ed.) defines administrative agency as a governmental body charged with administering and implementing particular legislation. With some redundancy, we shall state the obvious. The Ministry of Finance administers and implements the Revenue and Finance Law. The Ministry of Labour administers and implements the Labor Practices Law of Liberia and the Bureau of Immigration and Naturalization administers and implements the Alien and Nationality Law of Liberia.

Petitioner organization has substantially complained against the act of the Co-respondent Minister of Finance in hiring Price Waterhouse to conduct an audit without any reference to petitioner and has characterized such act as a violation of paragraphs 4 and 5 of the Ministry of Finance Administrative Regulation #16 and Articles 7 and 8 of the Constitution.

We shall first examine Regulation #16, which is an exhibit attached to petitioners' petition. We must bear in mind that it is an elementary rule of construction that the entire instrument or document must be considered to decipher the spirit and intent of the framers or authors in order to interpret a provision



thereof.

The exhibit under review is captioned:

BUREAU OF INTERNAL REVENUE AND INCOME

TAX DIVISION

Administrative Regulation No. 16

Audited Financial Statement and Tax Returns

The foregoing caption reveals that Regulation No. 16 was promulgated by the Ministry of Finance to regulate the function of the Income Tax Division, with specific reference to Audited Financial Statement and Tax Returns.

Paragraph #1 says to whom Regulation No. 16 shall apply. It states:

“This regulation shall apply to all corporations operating in Liberia regardless of turnover, and to all partnerships, sole proprietorships and business entities of any kind operating in Liberia with a turnover in excess of \$50,000.00 per annum, and to such other taxpayers as the Ministry of Finance directs.

Paragraph 2 of the Regulation requires that taxpayers pursuant to paragraph 1, must submit audited financial statements signed by licensed members of the Liberian Institute for Certified Public Accountant, petitioner herein.

This Court is of the opinion that it is within this context and flowing from the preceding paragraph that paragraphs 4 & 5 create a partnership for the purposes of filing income tax returns and audited financial statements between the Respondent Ministry of Finance and petitioner, The Liberian Institute of Certified Public Accountants. This partnership seeks to ensure that before an accountant is licensed by the Respondent Ministry of Finance, that person must present a certificate from petitioner herein. This serves as a basis to ensure that public accountants preparing and signing tax returns and audited financial statements are formally trained public accountants. Paragraph 6 of the said Regulation requires that a certified public accounting firm must sign audit opinions which accompany the tax returns and audit financial statement and that the person signing on

behalf of the firm must hold a certificate from the petitioner.

Paragraphs 7, 8, & 9 regulate and require that the public accountant, in addition to the licencing requirement, must be independent of and have no interest in the taxpayer at the effective date of Regulation No. 16.

Paragraph 3 stipulates the penalty for failure to comply with the provision of Administrative Regulation No. 16 of the Bureau of Internal Revenue, Income Tax Division.

Clearly then, Regulation No. 16 was promulgated to regulate the preparation and filing of tax returns and audited financial statements. This Court finds that petitioner and respondents are obligated to abide by Administrative Regulation No. 16 of the Bureau of Internal Revenue, Income Tax Division, for the purposes of tax returns and audited financial statements, until such time when the said Regulation is repealed.

Can the provisions of Regulation No. 16 be construed to also govern transactions between the Ministry of Finance and the international financial community in a bid to secure grants for the government's reconstruction program. We find it difficult to answer in the affirmative. Thus, our answer is a categorical NO. The Court takes judicial notice of the fact that we have recently emerged from a period of conflict and entered a period of reconstruction. It is against this background that we uphold counts 9,10,13, and 16 of respondents' returns.

This Court fails to find how a regulation that regulates the filing of tax returns and audited financial statements can, by extrapolation, govern the Co-respondent Minister of Finance compliance with international donors requirement for the award of grants to aid the government in its reconstruction programs. We find that the Respondent Minister of Finance has not violated Administrative Regulation #16 of the Bureau of Internal Revenue of the Ministry of Finance.

During the arguments, counsel for petitioner contended that the Co-respondent Minister of Finance had imported Ghanaians from Price Waterhouse to perform the accounting and auditing services when the membership of petitioner includes

public accountants who were locally and foreign trained and are partners with firms of international repute. Counsel for the Co-respondent Minister of Finance countered that in the interest of the welfare of the people of Liberia, they had complied with the requirement of the international donor community to present an acceptable diagnostic audit, a basic working tool for discussions to secure grants for the Government of Liberia.

Further, counsel for respondents explained that the contract was awarded to Price Waterhouse who, for cost and proximity purposes, requested accountants from Price Waterhouse Ghana to commence the audit and at intervals, at the most seven (7) working days, that experts of other nationalities, not only Ghanians, come into the country when the need arose to conduct a specific aspect of the audit; and that the contract was of a very short duration and its objectives were to meet the requirements of the international donor community to secure grants or aid to the government for its reconstruction program. We tend to agree with the argument of the respondents that the act committed by respondents herein does not fall within the contemplation of Administrative Regulation No. 16 of the Bureau of Internal Revenue.

We now turn to the question of whether the actions of the Co-respondent Minister of Finance is violative of Articles 7 and 8 of the Constitution. This is what is said regarding the interpretation or construction of constitutional provisions:

"The fundamental principle of constitutional construction is that effect must be given to the intent of the framers of the organic law and the people adopting it.

The intent must be gathered from both the letter and spirit of the document; the rule being that a written constitution is to be interpreted in the same spirit in which it was produced. The court should put itself as nearly as possible in the position to the men who framed the instrument.

Constitutions are to be construed in the light of their purpose and should be given a practical interpretation so that the plainly manifested purpose of those who created them may be carried

out."16 AM. JUR. 2d, *Constitutional Law*, §§ 64 and 65, pages 239-241.

We searched the 1986 Constitution of Liberia and found the purpose couched in the preamble. Black's Law Dictionary defines the preamble as "a clause at the beginning of a constitution or statute explanatory of the reasons for its enactment and the objects sought to be accomplished."

Although a preamble is not an essential part of the constitution and does not confer any powers, notwithstanding the preamble explains the object sought to be achieved or the mischief sought to be remedied. The preamble gives a clearer picture of the intent of the framers of the constitution and the people who adopted it as their organic law.

We gleaned the purpose of the 1986 Constitution from paragraphs 2 & 3, which read:

Paragraph 2:

"We the people of the Republic of Liberia:

Realizing from many experiences during the course of our national existence which culminated in the Revolution of April 12, 1980 when our constitution was suspended, that all of our people, irrespective of history, tradition, creed, or ethnic background, are of one common body politic;"

Paragraph 3

"Exercising our natural, inherent and invaluable right to establish a framework of government for the purpose of promoting unity, liberty, peace, stability, equality, justice and human rights under the rule of law with opportunities for political, social, moral, spiritual and cultural advancement of our posterity..."

Paragraph 2 reminds us that we had a previous national existence under the 1847 Constitution and that during that period the people had many experiences. The concluding clause of Paragraph 2 explains the experiences that culminated into the 1980 Revolution and the suspension of the 1847 Constitution. The concluding clause, in stating ... "that all of our people, irrespective of history, tradition, creed or ethnic background are

of one common body politic,” explains that the 1986 Constitution seeks to remedy the mischiefs of disunity, divisiveness and discrimination on the basis of family history, tradition, creed or ethnic background.

Paragraph 3 gives effect to the realization in paragraph 2 that all of the people of their country are of one common body politic resolved to exercise their inalienable and natural rights to establish a government for the primary objectives of promoting unity, peace, stability, equality, justice and human rights under the rule of law. The pursuit and achievement of these primary objectives by the government will create the enabling environment and atmosphere for the political, social, moral, spiritual and cultural advancement of the nation and its people. With the foregoing, we shall now determined whether or not the actions of the Co-respondent Minister of Finance are in violation of Articles 7 & 8 of the 1986 Constitution.

Articles 7 & 8 are incorporated in Chapter II of the Constitution, captioned General Principles of National Policy, and sets out the fundamental principles of governance which shall serve as guidelines in the formulation of legislative, executive and administrative directives and policy making and their execution.

Article 7 mandates that the national economy be managed in such a manner to ensure the maximum feasible participation of Liberian citizens under conditions of equality to advance the general welfare of the Liberian people and the economic development of Liberia. In the context of the foregoing, we have reviewed the acts complained of by petitioner against the Co-respondent Minister of Finance and we hold the view that the actions of the Minister of Finance are in furtherance of Article 7 of the Constitution. The Court takes note that the nation has emerged from a period of conflict into a period of reconstruction, and that in view of this, we therefore consider the compliance with the requirement of financial and other international donors in an effort to secure grants for the reconstruction programmes of the Government, as fundamental

and concrete steps, to enable the Government to manage the national economy and to ensure the maximum feasible participation of all Liberians.

This does not go to say that the Co-respondent Minister of Finance is authorized to execute his duties and responsibilities in such a manner that requirements for loans, grants and other financial aid which are clearly repugnant to and compromise the fundamental and basic tenets and ideals of Liberians and the nation should be tolerated or upheld. This Court says that where short-term accounting or other professional exercises required by a donor agencies to produce an independent and professional assessment of the state of affairs not of the people, but which instead seeks to enhance the performance of the government's constitutional responsibility, it is lawful for the relevant government functionary to proceed to hire non-Liberian experts if the general purpose and good of the public will be served.

We shall now proceed to consider Article 8 of the Constitution. Our interpretation of Article 8 is that the Constitution obligates and mandates the government to ensure non-discriminatory, just, humane, and safe conditions of employment. During arguments on this point, counsel for petitioner vehemently contended that the unilateral selection of Price Waterhouse by respondent to conduct the diagnostic audit was done without affording petitioner the opportunity to bid. Further, that Ghanaians were allowed to practice accountancy without being certified by petitioner. This unilateral action of the respondents, petitioner said, allowed Ghanaians to come into Liberia to conduct accounting and auditing services in violation of the Liberianization Policy, Administrative Regulation No. 16 and Article 8 of the Constitution.

We recall that petitioner's entire case is based on Administrative Regulation No. 16 of the Bureau of Internal Revenue, Income Tax Division, paragraphs 4 and 5, which authorize petitioner to certificate all public accountants as a prerequisite to being licensed by the Ministry of Finance to practice accountancy in Liberia.

With this in mind, we listened to petitioner's argument of violation of the Liberianization policy and considered with interest the point raised as a professional accountant in Liberia from 1982-1990. When this Bench put the question as to whether Paul Kumahor was licensed to practice professional accountancy in Liberia, counsel for petitioner replied in the affirmative. Now, if petitioner can proceed to certify a non-Liberian and, relying upon such certification, the Ministry of Finance issues a license to that non-Liberian to practice the profession of accountancy, can the petitioner come to this Court screaming foul and rely on the Liberianization policy? The answer is no.

We cannot delve into petitioner's discriminatory allegations or the violation of the Liberianization policy, for petitioner itself has compromised the Liberianization policy. It is a common saying that he who comes to equity must come with clean hands. When a petitioner or plaintiff violates or compromises a statute, rule or regulation, that petitioner or plaintiff is estopped from claiming under the statute, rule or regulation.

Continuing with our interpretation of Article 8 of the Constitution, we find that the Co-respondent Minister of Finance did not enter into any employer/employee contract or relationship with the petitioner where the conditions of employment are discriminatory, unsafe, unjust and do not ensure the welfare of petitioner. The actions of the Co-respondent Minister, complained of by petitioner, do not fall within the contemplation of Article 8 of the Constitution. It is therefore our view that the Co-respondent Minister did not violate any article of the Constitution.

We have decided to review the petition and the oral and written arguments of the petitioner in order to determine the real issue of contention of this petition. Counts 7 and 8 of petitioner's petition revealed the crux of this matter.

#### COUNT 7

“In spite of several appeals to the Minister as evidenced by communications and press statements ... Respondent

Ministry of Finance has ignored their pleas.”

COUNT 8

“Government of Liberia did not, prior to the award of contract, invite bids from all interested accounting firms to determine their qualifications and suitability for the job. The accounting firm engaged by the Ministry of Finance was hand picked by the Minister of Finance without any objective standard and without any reference to the petitioner.”

The foregoing raises the issue whether or not an administrative agency has a legal duty and responsibility to seek and obtain the participation of a professional non-governmental organization whose membership has skills and expertise relevant to the administrative agency prior to the award of a contract? This Court answers in the negative; there is no such legal duty.

Petitioner’s counsel in his written argument or brief has said the following:

“Petitioner submits that there is no where in the Constitution that says the Minister of Finance must employ Liberian accountants to audit the books of Liberia or that he must give them the right of first refusal before he imports foreign accountants to do the job.”

Clearly petitioner has come to this Court to request the Court’s review of the exercise of discretion by the Ministry of Finance. Petitioner admits that no provision of the Constitution has been clearly violated; however, petitioner is of the opinion that the Co-respondent Minister of Finance’s action in the award of the contract to conduct a diagnostic audit should have taken another course. This Court says that in the instance where it cannot be shown that the act of an administrative agency is in violation of the constitution and statute, we will not set aside the action of the administrative agency. Our view on this issue is supported in common law. 2 AM JUR. 2d., *Administrative Agency*, § 627, p. 424.

If the law was not violated and the act of the agency was within its discretionary power, the courts will not review the



exercise of the discretion. *Ibid.*, § 630, pp. 476-477.

The classification of a particular power or function of an administrative agency may be said to be judicial, quasi-judicial, or adjudicatory, legislative, or executive. Acts of an executive nature have been contested with acts judicial in nature or quasi-judicial, in that the former are not reviewable, except on the sole grounds of lack of jurisdiction. *Ibid.*, § 645, p. 645-657. Further, it may be stated that the courts cannot or will not annul, reverse, set aside or disturb the action of an administrative agency which is within its jurisdiction or not beyond its power or authority, and which is not contrary to law, illegal or fraudulent, or which has a reasonable basis, is not arbitrary or capricious, or an abuse of discretion. Thus, determinations of fact by an administrative agency, or determinations made in the proper exercise of discretionary or administrative, legislative, executive or judicial functions or of primary jurisdiction vested by the Legislature in administrative agencies, are conclusive upon the courts.

On the other hand, it may be stated generally that in the absence of an express legislative prohibition, a court of competent jurisdiction in a proper proceeding can and will annul, reverse, set aside or grant appropriate relief from action of an administrative agency which is unconstitutional, contrary to law, illegal, beyond the powers or jurisdiction of the agency, fraudulent or arbitrary, capricious, unreasonable, or an abuse of discretion. *Ibid.*, § 617, p. 546.

Questions of policy or discretion are reviewable only for reasonableness, departure from statutory standards, or lack of evidentiary support, and questions of wisdom, priority, or expediency are for the agency and not for the courts. The court will not substitute its discretion or judgment for that of the administrative agency, but will determine the lawfulness of its action.

Wherefore and in view of the foregoing, the petition for a writ of prohibition is hereby denied and dismissed. Respondents are ordered to proceed pursuant to law. Costs are assessed against the petitioner. And it is hereby so ordered.

*Petition denied.*