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A critical review of the Nigerian banking system over the years shows that one of the problems confronting the sector has been that of poor corporate governance. In an attempt to investigate the level of corporate governance and its effect on financial performance of commercial bank in Nigeria, the study made use of a range of data relating to governance issues from the annual reports of the sampled banks between 2006 and 2008. This represents the post consolidation period. The Pearson correlation and the regression analysis methods were used to measure the degree of association and to estimate causal relationship between variables under consideration. The study therefore concludes that all the banks present a statement of their corporate governance practices. However, the extensiveness of the disclosure varies between banks. It was also revealed that corporate performance of Nigerian banks is significantly influenced by corporate governance disclosure.