UNODC
United Nations Office on Drugs and Crime

United Nations Convention against Corruption

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Assessor:	LILIAN EKEANYANWU
Assessor Position:	HEAD -TUGAR
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Comments:	

Completed self-assessment checklists should be sent to:

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A. General information

A. General information

1. General information

Focal point:

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FOCAL SECRETARIAT

TECHNICAL UNIT ON GOVERNANCE AND ANTI-CORRUPTION REFORMS-(TUGAR)

Institutions consulted:

LIST OF INTER-AGENCY TASK TEAM (IATT) MEMBERS

1. Bureau for Public Service Reforms (BPSR)
2. Bureau of Public Procurement (BPP)
3. Central Bank on Nigeria (CBN)
4. Code of Conduct Bureau (CCB)
5. Corporate Affairs Commission (CAC)
6. Economic and Financial Crimes Commission (EFCC)
7. Federal Inland Revenue Service (FIRS)
8. Federal Ministry of Finance (FMF)
9. Federal Ministry of Justice (FMoJ)
10. Fiscal Responsibility Commission (FRC)
11. Independent Corrupt Practices and Other Related Offences Commission (ICPC)
12. Ministry of Foreign Affairs (MFA)
13. National Agency for the Prohibition of Traffic in Persons & Other Related Matters (NAPTIP)
14. National Drug Law Enforcement Agency (NDLEA)
15. Nigeria Extractive Industries Transparency Initiative (NEITI)
16. Nigeria Financial Intelligence Unit (NFIU)
17. National Human Rights commission (NHRC)

18. The Nigeria Police Force (NPF)

19. Office of the Auditor General for the Federation (OAuGF)

20. Public Complaints Commission (PCC)

21. Special Control Unit against Money Laundering (SCUML)

22. Technical Unit on Governance and Anti-Corruption Reforms-(TUGAR) [Secretariat to the IATT]

Please provide information on the ratification/acceptance/approval/accession process of the United Nations Convention against Corruption in your country (date of ratification/acceptance/approval of/accession to the Convention, date of entry into force of the Convention in your country, procedure to be followed for ratification/acceptance/approval of/accession to international conventions etc.).

Nigeria signed the Convention on 9 December 2003 and ratified it on 24 October 2004.

Nigeria deposited its instrument of ratification with the Secretary-General of the United Nations on 14 December 2004.

Section 12(1) of the Constitution of the Federal Republic of Nigeria 1999 states that "No treaty between the Federation and any other country shall have the force of law except to the extent to which any such treaty has been enacted into law by the National Assembly."
Section 12(2) of the Constitution goes further to state that "The National Assembly may make laws for the federation or any part hereof with respect to matters not included in the exclusive Legislative List for the purpose of implementing a treaty."
Section 12(3) of the Constitution states that "A bill for an Act of the National Assembly passed pursuant to the provisions of subsection (2) of this section shall not be presented to the President for assent and shall not be enacted unless it is ratified by a majority of all the Houses of Assembly in the Federation.
Accordingly Acts of the National Assembly, duly passed in implementation of a treaty rank equally with other Acts of the National Assembly and forms an integral part of Nigeria's domestic law.

The UNCAC is yet to be domesticated in Nigeria in accordance with the above provisions of the Constitution. However several Legislations complying with
.different provisions of the UNCAC have been enacted into law by both the National Assembly and State Houses of Assembly and implementation structures have been set up pursuant to such legislations.

Please briefly describe the legal and institutional system of your country.

Nigeria operates a Presidential system of government with the President as both the Head of State and Head of Government within the context of a multi-party system. The country operates a federalism system of government with thirty six federating units called States and a Federal Capital Territory. At both the Federal and State levels, there are three distinct arms of government-the Executive, the Legislature and the Judiciary. The executive arm
of government at the federal level consists of the President, the Vice president and other members of the Executive Council of the Federation while at the State level it is made up of the Governor, Deputy Governor and other members of the State Executive Council. The President, Vice President, the Governors and their deputies are elected for a four year term renewable only once. There is no limit to the number of times Federal and State Legislators can be re-elected.
The Legislature is present both at the Federal and State levels . The Federal Legislature is bi-cameral and consists

of the Senate and House of Representatives which make up the National Assembly. The State Legislatures have only one chamber.
The Judiciary is the third arm of government and carries out its functions through various established courts. The Supreme Court is the highest court of the land and directly below it is the Court of Appeal followed by by the Federal and State High Courts. These are followed by Magistrate Courts after which you have the Sharia and Customary Courts.

The Constitution divides legislative functions into three- The Exclusive List reserved only for the National Assembly, The Concurrent list where both the National Assembly and State Legislatures can legislate on and the Residual list reserved only for State Houses of Assembly. Often issues related to Treaties and Conventions fall within the Concurrent list. In that situation, the National Assembly may only legislate on such issues with the ratification of a majority of the State Houses of Assembly

Nigeria operates the accusatory criminal justice system. Criminal proceedings are majorly initiatied at the magistrate and High courts and appeals can lie up to the supreme court. However there are elements of criminal proceedings which commence at sharia courts with appeals going to higher courts.

In a separate communication addressed and e-mailed to the secretariat (uncac.cop@unodc.org), please provide a list of relevant laws, policies and/or other measures that are cited in the responses to the self-assessment checklist along with, if available online, a hyperlink to each document and, if available, summaries of such documents. For those documents not available online, please include the texts of those documents and, if available, summaries thereof in an attachment to the e-mail. If available, please also provide a link to, or the texts of, any versions of these documents in other official languages of the United Nations (Arabic, Chinese, English, French, Russian or Spanish). Please revert to this question after finishing your self-assessment to ensure that all legislation, policies and/or other measures you have cited are included in the list.

RELEVANT LAWS AND POLICIES

Please provide a hyperlink to or copy of any available assessments of measures to combat corruption and mechanisms to review the implementation of such measures taken by your country that you wish to share as good practices.

1. Corruption Risk Assessment (CRA) has been conducted in the Port Sector as a joint project by some anti-corruption agencies (BPP, ICPC and TUGAR). Similar assessments have also been conducted in selected sectors in the Ministries of Education, Health and Water Resources. The link to the Port sector CRA is www.tugar.org.ng.
2. The Technical Unit on Governance and Anti-Corruption Reforms -TUGAR has also conducted the following studies:
a. A Gap and Compliance Analysis of Anti-Corruption Initiatives in Nigeria with Regional and Global Anti-Corruption Instruments
b. A mapping and Scoping Survey of Anti- Corruption and Governance Measures in Public Finance Management (PFM) (PHASES 1, 2, and 3)

The studies are uploaded on the TUGAR website www.tugar.org.ng
3. The ICPC has conducted Systems Review in the following sectors:----------

The link is ----------

National Risk Assessment Report on Money Laundering and Terrorist Financin available at the following

link----

Please provide the relevant information regarding the preparation of your responses to the self-assessment checklist.

An interagency committee consisting of representatives of the various agencies was set up on the directive of the Honorable Attorney-General of the Federation and Minister of Justice. This committee met severally to provide information to the Secretariat as well as validate the information inputed into the checklist.

Please describe three practices that you consider to be good practices in the implementation of the chapters of the Convention that are under review.

PREVENTION
1
In 2012, a country -specific methodology for conducting corruption risk assessments was developed and adopted. A curriculum was also developed for training risk assessors. A hundred risk assessors drawn from several government agencies at both national and sub-national levels as well as CSOs were trained and 69 of them certified as risk assessors. Drawing from this pool government agencies are increasingly adopting the practice of conducting corruption risk assessments in various sectors to enable evidence-based policy making and implementation. So far risk assessments have been conducted in the Port sector, Aviation sector, and selected institutions in Education, Health and Water Resources. The recommended integrity plans are being implemented in these sectors to remedy identified anomalies which engender corruption.
Development of integrity based curricullum for basic studies (Basic 1-9) and general studies in Tertiary institutions by the ICPC in collaboration with the National Education Resource Centre (NERC). This curricullum has been deployed in schools.
Interfaith anti-corruption preaching manuals done by the EFCC in conjunction with religious groups has been adopted to bring the campaign against corruption into the every-day life of the people.

2.
INTER-AGENCY COORDINATION
A critical challenge of the Nigerian Anti-corruption agenda is the location of anti-corruption mandates in operationally diverse institutions who in their day to day activities have minimal cause to relate to each other. This leads to overlap, duplication of efforts and lack of synergy. Upon identifying this problem, the government created an Inter-Agency Task Team (IATT). The IATT platform has enabled a signifocant level of coordination and joint activities including joint assessments and reviews as well as a coordinated response to treaty obligations. The IATT has different working groups some of which align with the chapters of the UNCAC. This facilitates synergy among the agencies at the operational level and ensures building relationships which enhances collaboration and information flow.

3
ASSET RECOVERY
Due to the focus on ensuring the recovery of Nigeria's looted assets both internally and in order jurisdictions, the Working Group on Asset Recovery is engaged in reviewing all laws and processes relating to Asset Recovery and making input into pending bills in order to ensure efficency of the project. This platform is also active in proposing Resolutions and other interventions beneficial to this cause at the CoSP UNCAC and other international platforms. Further there is a Presidential Committee on Asset Recovery which issues policy giudance for recovery and management of proceeds of crime.

Please describe (cite and summarize) the measures/steps, if any, your country needs to take, together with the related time frame, to ensure full compliance with the chapters of the Convention that are under review, and specifically indicate to which articles of the Convention such measures would relate.

PREVENTION
1. A draft National Anti-Corruption Strategy has been prepared but is yet to be adopted. The aim of this holistic national Strtaegy is to prioritize issues and provide sequencing and direction within the anti-corruption agenda, ensure synergy and coordination among the diverse actors, provide a handle for monitoring and evaluation and cascade the measures to the sub-national level. This will ensure full compliance with ARTICLE 5 of the Convention.

2. ASSET RECOVERY

The Proceeds of Crime Bill is currently before the National Assembly. When passed into law it will enable Non -Conviction-Based Asset Forfeiture and also provide a harmonized framework for managing recovered assets.

3. A Mutual Legal Assistance Bill is currently before the National Assembly. Whwn passed into Law it will

amplify the framework for International Cooperation and Asset Recovery.

II. Preventive measures

5. Preventive anti-corruption policies and practices

2. Paragraph 1 of article 5

1. Each State Party shall, in accordance with the fundamental principles of its legal system, develop and implement or maintain effective, coordinated anti-corruption policies that promote the participation of society and reflect the principles of the rule of law, proper management of public affairs and public property, integrity, transparency and accountability.

Is your country in compliance with this provision?

(P) Yes, in part

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

Nigeria has a robust anti-corruption policy which is being implemented by several agencies with diverse mandates
. However the following challenges have been identified:
Nigeria is yet to adopt a coordinated National anti- corruption Strategy
As a result monitoring and evaluation has been problematic. In addition, drilling down to the sub-natioanl level has also not been systematic.

The existing measures are as follows:

1.Section 15(5) Constitution of the Federal Republic of Nigeria 1999 states "-----The State shall abolish all corrupt practices and abuse of power".

Flowing from this the following Laws, policies and institutions have been effected:

1. The Code of Conduct Bureau the establishment of which is enshrined in the Constitution and run in accordance with an organic law-The Code of Conduct Bureau and Tribunal Act Cap 15 LFN

2. Establishment of the Independent Corrupt Practices and Other Related Offences Commission (ICPC) with its enabling law -Corrupt Practices and Other Related offences Act 2000
3. Establishment of the Economic and Financial Crimes Commission with its enabling Law -Economics and Financial Crimes (Establishment) Act 2004
4. Establishment of the Technical Unit on Governance and Anti-Corruption Reforms -TUGAR to provide data and inter-agency coordination.
5. Setting up of the Presidential Advisory Committeee Against Corruption
6. Existence of the Public Complaints Commission (PCC), the national ombudsman whose enabling law is teh Public Complaints Act Cap 377 LFN
7.The Nigerian Extractive Industries Transparency Initiative (NEITI), the subset of the global EITI
8. The Bureau of Public Procurement (BPP) established under the Public Procurement Act 2007
9. The Fiscal Responsibility Commission (FRC) set up under the Fiscal Responsibility Act 2007

ON GOING ACTIVITIES
There is an on-going effort to adopt a holistic National Anti-Corruption Strategy as soon as possible

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. The Code of Conduct Bureau statistics on activities pursuant to its mandate from January 2011 till date are as follows:

STATISTICS ON DECLARATION OF ASSETS AND ENFORCEMENT FROM THE CODE OF CONDUCT BUREAU

S/N	ACTIVITIES	2011	2012	2013
1	Nominal Rolls Received	363,398	256,886	2,921
2	Asset Forms Issued	258,223	230,298	305,75
3	Number of Asset Forms Returned	166,051	109,298	163,18
4	Acknowledged slips issued	-	-	114,27
5	Number of identified Defaulters	3,575	109,028	13,970
6	Number of Political officers verified	2,543	134,717	42
7	Number of MDAs visited	10	109	808
8	Number of petitions / complaints received	160	33	79
9	Number of petitions investigated	37	78	36
10	Cases closed for lack of merit	77	20	21
11	Number of cases pending	4	1	-
12	Number of cases forwarded to CCT for prosecution	9	16	-
13	Number of cases prosecuted	-	172	-
14	Convictions recorded	-	10	4
15	Cases pending at the Tribunal	-	4	
16	Cases referred to other agencies	-	-	10
17	Number of cases adjourn/pending	-	-	294
18	Number of cases forwarded to Legal department	-	-	11
19	Number of cases discharged and acquitted	-	-	5

ICPC -PETITIONS, INVESTIGATIONS, PROSECUTION AND CONVICTIONS (2014-2016)

YEAR	NUMBER OF PETITIONS RECEIVED	NUMBER OF CASES INVESTIGATED	TOTAL NUMBER OF PROSECUTION	TOTAL OF SECUR
2014	1016	380	60	12
2015	1518	607	60	7
2016	1569	830	70	11
TOTAL	**4,103**	**1,817**	**190**	**30**

3. Paragraph 2 of article 5

2. Each State Party shall endeavour to establish and promote effective practices aimed at the prevention of corruption.

Is your country in compliance with this provision?

(P) Yes, in part

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

Nigeria's anti-corruption practices are developed and implemented by the following institutions:

1. The Independent Corrupt Practices and Other Related Offences Commission (ICPC) through the tripod mechanism of Prevention, Sanctions and Education. The ICPC is established by the Corrupt Practices and Other related Offences Act 2000. It has a staff strength of 790 --- and has a head office in Abuja the capital city and 6 zonal offices in the following areas:Lagos, Kaduna, Kogi, Enugu, Bauchi, Akwa Ibom. and nine stae offices in the following states: Oyo, Osun, Edo, Rivers, Benue, Imo, Adamawa, Kano, Sokoto. The annual budget of the ICPC in the past three years are as follows: .

ANNUAL BUDGET FOR THE LAST 3 YEARS

YEAR	APPR0PRIATION	ACTUAL RELEASES
2014	**4,675,887,517**	**4,363,306,300**
2015	**4,910,936,842**	**4,534,029,523**
2016	**5,829,669,929**	**4,860,536,628.62**

2. The Code of Conduct Bureau (CCB) through implementing a Code of Conduct for Public Officers which include Asset Declaration and Verification; Conflict of Interest Rules; and regulations on gifts and benefts. CCB also prosecutes breach of the Code at the Code of Conduct Tribunal(CCT). The CCB has a staff strength of 936 and has a head office in Abuja and offices in all the 36 States of the Federation. The CCB annual budget for 2015 is as follows:

ITEMS	CAPITAL	PERSONNEL	OVERHEAD	TOTAL
2015 APPROPRIATION	387,500,000.00	1,651,875,476.00	283,891,868.00	2,323,2
RECEIPTS	193,750,000.00	1,454,699,182.16	219,280,035.00	1,867,7
EXPENDITURE	55,879,004.00	1,454,558,780.65	214,998,4590.95	1,725,4
BALANCE	137,870,996.00	140,401.51	4,281,575.05	142,292
PENDING	193,750,000	-	64,611,833.00	258,361
PERFORMANCE %	28.84%	99.99%	98.05%	-

3. The Economic and Financial Crimes Commission **(EFCC)** through investigating and prosecuting economic and financial crimes and money laundering. The relevant data on the institution are as follows:

Staff Strengthas at November 2016------ 2298

Head Office------ Abuja

No of Zonal Offices--------8 (ENUGU, GOMBE, IBADAN, KADUNA, KANO, LAGOS, MAIDUGURI & PORT HARCOURT.)

EFCC Annual Budgets

2014	TOTAL ALLOCATION	N12, 245,369,170
2015	TOTAL ALLOCATION	N10, 472, 982,781.00
2016	TOTAL ALLOCATION	N18, 887,531,636.00

5. Nigerian Extractive Industries Transparency Initiative **(NEITI**) by ensuring Transparency and Accountability in the payment and receipt of revenues from the Extractive Sector. NEITI publishes annual phisical, financial and process audit of the extractive sector as well as other adjuct knowledge products and position papers.
6. Technical Unit on Governance and Anti-Corruption Reforms **(TUGAR**) through providing coordinated data generated through reserach and surveys, policy advisories and inter-agency coordination.

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

Some of the practices aimed at promoting transparency and accountability and prevent corruption are as follows:

1. The Government in 2016 issued a directive that all governmrnt accounts in commercial banks shuold be consolidated into a Treasury Single Account to be domiciled in the Central Bank of Nigeria. The aim is to consolidate all government monies for easier oversight. This will also serve to reduce borrowing by governmnt departments from the same commercial banks who have huge deposits from government in their custody.
With this practice, the accounts and finacial practices of government departments are closely monitored as layers of approvals are necessary for spending.

2. E-payment system (CBN) which enables tracking of expenditure and reduces human interface
3. Know Your Customer (KYC) + Anti-Money Laundering (AML) CFT Policy of the Central Bank of Nigeria (CBN), National Insurance Commission (NAICOM), Security and Exchange Commission (SEC), Nigerian Financial Intelligence Unit (NFIU)
4. Corruption risk assessments and system review studies being conducted across sectors.
5. Budget Office inspection of projects and remediation measures
6. Fiscal Responsibility Commission reports of selected project monitoring.
7. Publication of budgetary allocations at national and sub-national levels.
8. Publication of approved contracts.
9. Introduction of GIFMIS - Government Integrated Financial Managment Information System, IPPIS - Integrated Payroll and Personel Information System aimed at ridding the system of "Ghost Workers" and eliminating fraud in the pay-roll system.
10. National Risk Assessment on Money Laundering and Terrorist Financing
11.Mobilizing women in the fight against corruption throufh Women Against Corruption Initiative of the EFCC in collaboration with theWife of the President
12. Budget Efficiency Project has been introduced in 2016 and its is aimed at enhancing integrity in the budgeting and budget impelmentation process
13. Joint commemoration of the International anti-corruption day by ACAs on the platform of the IATT

4. Paragraph 3 of article 5

3. Each State Party shall endeavour to periodically evaluate relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption.

Is your country in compliance with this provision?

(P) Yes, in part

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. TUGAR studies (Gap Analysis, Scoping of the Public Finance Management system and Corruption Risk Assessments published in www.tugar.org.ng. This is aimed at evaluating existing governance framework and provide advisories.
2. Analysis, Work Shops and Seminars conducted by Government departmnts, anti-corruption agencies, Academic
Institutions and Think Tanks.
3. The National Risk Assessment of Money-Laundering and Terrorist Financing published in ------
4. The NEITI annual audit of the Extractive sector which is published in www.neiti.org.ng provides transparency in the sector. There is also a remediation process which redresses identified vulnerabilities
5. Corruption Risk Assessments in the Port Sector, Education sector, Health Sector and Water Resources Sector, Aviation Sector. These assessments have adjunct integrity plans which address identified vulnerabilities. The Corruption Risk Assessment is being mainstreamed into all sectors of government. There is an on going Corruption Risk Assessment of the e-governance platforms to identify and redress vulnerabilities.
6. Systems Reviews based on assessments are also periodically conducted in various sectors
7. Procurement Audits are regularly conducted by the Bureau of Public Procurement (BPP) to evaluate procurement processes.
8.There are also on- going processes for the Review and Ammendment of the enabling laws of some anti-corruption agencies such as the Code of Conduct Bureau, the Nigerian Extractive Industries Transparency Intiriative (NEITI) and the Public Complaints Commission (PCC).

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. A corruption Risk Assessment was completed in the Port Sector in 2013 and an Integrity plan for remediation adopted. Elements of the Integrity Plan have been implemented and harmonized process documents (Standard Operating Procedures-SOPS and Anti-Corruption Policies)for the entire Port Sector was launched in June 2016. In addition an IT -based complaint and redress mechanism called the Port Service Support portal (PSSP) was launched and activated. All these are aimed at increasing transparency and predictability in the Port process and reduce vulnerabilities to corruption.

2. Corruption Risk Assessments have also been conducted in the Aviation sector, Education, Health and Water Resources. The dissemination of the reports and implementation of the Integrity plans will soon commence. Some of the reports are published on www.tugar.org.ng

3. TUGAR studies (Gap Analysis, Scoping of the Public Finance Management system and Corruption Risk Assessments published in www.tugar.org.ng.
4. Analysis, Work Shops and Seminars conducted by Government departmnts, anti-corruption agencies, Academic
Institutions and Think Tanks.
5. The National Risk Assessment of Money-Laundering and Terrorist Financing. This will be attached in a separate mail.

4. The NEITI annual audit of the Extractive sector published at www.neiti.org.ng
5. Systems Reviews conducted by the ICPC in 2015 in the following institutions: University of Nigeria, Nsukka; Olabisi Onabanjo University; Salem University, Loko
6. Procurement Audits periodically conducted by the BPP
7. Process ongoing for the Review and Ammendment of the CCB Act, NEITI ACT, PCC Act

5. Paragraph 4 of article 5

4. States Parties shall, as appropriate and in accordance with the fundamental principles of their legal system, collaborate with each other and with relevant international and regional organizations in promoting and developing the measures referred to in this article. That collaboration may include participation in international programmes and projects aimed at the prevention of corruption.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. Nigeria actively participates in the Anti-corruption Advisory Council of the African Union and has once chaired theAdvisory Council.
2. Nigeria has signed on to ECOWAS initiatives to prevent Money Laundering such as GIABA
3. Nigeria is an active implementer of the EITI process thorugh the national sub-set NEITI. Nigeria in 2011 won the best EITI implementing country award.
4. Nigeria is a member of the New Partnership for African Development (NEPAD) policy on Transparency and Accountability. Activities of the Nigeria subset can be found on www.nepad.gov.ng.
5.Nigeria also has Bi-lateral tax Treaties with the following countries : Canada , Pakistan, Belgium, France, Romania, Netherlands, UK and Northern Ireland, China, South Africa, Philippines, Czech Republic, Slovak Republic and Italy
6. Nigeria is a Member of the International Anti-Corruption Academy and Chaired the 4th Assembly of States Parties in 2015.
7. The NFIU is a member of the EGMONT Group of the Financial Intelligence unit and shares information with the 151 FIUs worldwide
8. Nigeria is complying with the FATF Standards and Recommendations and is currently pursuing membership of the Financial Action Task Force.
9. Nigeria is a Member of the 6 FIU Forum of the Sahel Region
10. Nigeria is a Member of the Commonwealth with particular reference to commonwealth Secretariat activities on International Cooperation in Criminal Matters
11. The Public Complaints Commission (PCC), the Nigerian Ombudsman, is a member of African Ombudsman Institute
13. Nigeria is also a Member of National Anti-corruption Institutes for West Africa (NACIWA)

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. NEITI AUDITS in the oil and Gas sector and Solid Minerals sector 2012 & 2013 and 2014 are published on -www.neiti.org.ng
2. National risk Assessment on Money Laundering Prevention Measures has been conducted and the report is available
3. Nigeria has also undergone Mutal Evaluation by GIABA. Nigeria's first mutual evaluation of the anti-money laundering (AML) and combating the financing of terrorism (CFT) regime was conducted in 2007. The ME was based on the Forty Recommendations 2003 and the Nine Special Recommendations on Terrorist Financing, 2001 of the Financial Action Task Force, and was prepared using the AML/CFT Methodology, 2004. Series of improvements have taken place since then both in International AML/CFT Standards and Nigeria's AML/CFT regime. Its Seventh Follow up Report Mutual Evaluation was filed in May, 2015.

4. NEITI has just been adjudged to ahve made "meaningful progress" in the implementation of the EITI.

6. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

1. Capacity building for the ACAs in the area of training of Risk Assessors, Conducting Risk Assessments especially in highly technical sectors such as Money Laundering.
2. Capacity building and mentroing in Policy Analysis and Policy advosories.
3. Good practice examples in deploying multi-sector anti-corruption strategies at different levels of government

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(IB) Institution-building: please describe the type of assistance

1. Capacity building for the institutions in developing and deploying strategic action plans, internal Code of Ethics and Business Processes.
2. Capacity building in data-management ie storation, interpretation and deployment
3. Relevant skills enhancement trainings in accordance with job description.

(PM) Policymaking: please describe the type of assistance

1. Capacity building and mentoring in Policy analysis and Policy advisories.

(CB) Capacity-building: please describe the type of assistance

Training and Mentoring

(RA) Research/data-gathering and analysis: please describe the type of assistance

Training and mentoring on research skills, methodology, data storage, data retrieval and data analysis

(IC) Facilitation of international cooperation with other countries: please describe the type of assistance

Good practice examples in International cooperation

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

1. The UNDP CPAP -PUBLIC ACCOUNTABILITY PROJECT
2. THE EU/ UNODC 10th EDF - Support to Anti-Corruption in Nigeria
3. THE DFID (FOSTER 2 and J4A)
4. THE WORLD BANK - ERGP
5. THE US EMBASSY

6. Preventive anti-corruption body or bodies

7. Paragraph 1 of article 6

1. Each State Party shall, in accordance with the fundamental principles of its legal system, ensure the existence of a body or bodies, as appropriate, that prevent corruption by such means as:

(a) Implementing the policies referred to in article 5 of this Convention and, where appropriate, overseeing and coordinating the implementation of those policies;

(b) Increasing and disseminating knowledge about the prevention of corruption.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

Nigeria's Preventive anti-corruption bodies are established both by law and policy initiatives. These include Independent Corrupt Practices and other related Offences Commission(ICPC), Code of Conduct Bureau, The Nigerian Extractive Industries transparency Initiative (NEITI), the Economic and Financial Crimes Commission (EFCC). Other Agencies who are active in this area include the Technical unit on Governance and Anti-Corruption
Reforms-TUGAR and the Bureau of Public Procurement, Public Complaints Commission-PCC, Fiscal Responsibility Commission, Nigerian Financial Intelligence Unit- NFIU, Special Control Unit Against Money laundering-SCUML. and the Federal Ministry of Justice

LEGAL FRAMEWORK

1. Corrupt Practices and Other Related Offences Act 2000
2. Economic and Financial Crimes (Establishement) Act 2004
3. The Code of Conduct Bureau and Tribunal Act CAP 15 LFN
4. The Nigerian Extractive Industries Transparency Initiative Act 2007
5. The Public Procurement Act 2007
6. The Fiscal Responsibility Act 2007
7. Money Laundering Prohibition Act 2011 as Amended
8. Public Complaints Act Cap 377 LFN
9.Nigerian Finnancial Intelligence Unit (NFIU) Regulation 2015
10 Federal Ministry of Industry Trade and Investment Regulation 2013 for Designated Non-Financial Businesses and Professions (DNFBPs)
11. Banks and Other Financial Institutions Act (BOFIA) 1991

INSTITUTIONAL FRAMEWORK

The above legislations have enabled the establishnemt of institutions who execute the mandates outlined in the legislations. In addition there are some establishments set up to support and coordinate the activities of these institutions, build synergy and ensure data-policy nexus.

Independent Corrupt Practices and Other Related Offences Commission (ICPC)- A dedicated anti-corruption agency which addresses corruption through the tripod mechanism of prevention, sanctions and enforcement, and public engagement.

Economic and Finnacial Crimes Commission (EFCC)- Focuses on economic and financial crimes

Bureau of Public Procurement (BPP)- Superintends Public

Procurement, instutes stringent public procurement regimen and checks corruption in public contracting.

Code of Conduct Bureau (CCB) administers the Code of Conduct for Public Officers consisting of an asset declaration and verification regimen as well as Conflict of Interest Rules.

The Nigerian Extractive Industries Transparency Initiative (NEITI) which conducts and publishes periodic financial, physical and process audits of revenue flows in tthe Extractive Sector.

The Central Bank of Nigeria (CBN) ensures transparent and accountable financial policies and including anti money laundering and risk management policies and regulations.
Special Control Unit against Money Laundering (SCUML) -charged with the responsibility of regulating and monitoring the activities of DNFBPs

The Nigerian Financial Intelligence Unit (NFIU), regulates and monitors compliance with anti-money laundering policies in financial institutions.

Public Complaints Commission (PCC), the national ombudsman which has the mandate to monitor and redress administrative injustice.

TUGAR-
Providing coordinated data such as Gap Analysis, advisories and ensuring inter-agency coordination

THE PRESIDENTIAL ADVOSORY COMMITTEE AGAINST CORRUPTION (PACAC) which provides policy coordination

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

ICPC

1. Systems study and review in Ministries, Departments and Agencies (MDAs), States and Local Governments. Establishment of Anti-Corruption and Transparency Units in MDAs.From 2002 to 2016, ICPC has conducted systems study and reviews in eighty-one (81) ministries, departments and agencies (MDAs) at both federal and state levels.

2. The Commission has on its register 357 Civil Society Organisations constituting its National Anti-Corruption Coalition (NACC) for the purpose of mass mobilization of Nigerians on and against corruption as provided in Section 6 (e) & (f) of teh ICPC Act.

3. The Commission has also facilitated the development of Ethics and Compliance Scorecards for peer review Assessment for MDAs

4. The Commission is also engaged in conduction Corruption Risk Assessments.

EFCC

Setting up and enforcing systems to prvent Money laundering and illicit flow of funds. Instituting measures to to prevent cyber crimes

BPP

Instituting stringent public procurement regimen and checking corruption in public contracting. BPP has facilitated CSO coalitions on Public Procurement**.(Process documents such as Complaint procedures, Code of Conduct for Procurement Officers,**

Sample Standard bidding documents and schedule of trreated complaints will be attached in a separate mail.) Please see www.bpp.gov.ng

CCB
Ensuring an Asset declaration regimen for Public Officers and verifying declaraed assets

NEITI
Conducting annual financial, physical and process audits of revenue flows in tthe Extractive Sector.Please see www.neiti.org.ng

CBN: (**CBN Schedule of activities aimed at preveting corruption, CBN AML Regulation 2013 and CBN Circular to Deposit Money Banks (DMBs) on minimum qualification for Chief Compliance Officers September 2016,will be attached in a separate mail)**

SCUML-Monitoring and ensuring compliance with Anit-Money Laundering regulations by Designated Non-Financial Businesses and Professions (DNFBPs)

NFIU- Monitoring and ensuring compliance with Anit-Money Laundering regulations by Financial Institutions.

TUGAR-
Providing coordinated data such as Gap Analysis, advisories and ensuring inter-agency coordination www.tugar.org.ng

ICPC

The ICPC carried out 53 public sensitization activities from 2013-2016. The Schedule will be attached in a separate mail

TUGAR (From January 2014 till date

a. Publications and studies 3
b.Inter-Agency Coordination activities (Meetings, workshops and seminars-------over 50
c Trainings---------- 12
d Public enlightement activities --------3

8. Paragraph 2 of article 6

2. Each State Party shall grant the body or bodies referred to in paragraph 1 of this article the necessary independence, in accordance with the fundamental principles of its legal system, to enable the body or bodies to carry out its or their functions effectively and free from any undue influence. The necessary material resources and specialized staff, as well as the training that such staff may require to carry out their functions, should be provided.

Is your country in compliance with this provision?

(P) Yes, in part

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. Section 3(10) of the Corrupt Practices and other Related Offences Act 2000 provides as folows: '**The Chairman and members of the Commission shall hold office on such terms and conditions as may be specified in their instruments of appointment, and in the excercise of their functions, they shall not be subject to any other authority except as provided by the Act**"

Section 3(8) of the Act provides that the Chairman and members of the Commission may only be removed from office by the President acting on an address supported by two-third majority of the Senate for inability to discharge the functions of their office. Section 3(14) provides that **"The Commission shall, in the discharge of its functions under this Act, not be subject to the direction and control of any other person or authority"**

2.The Code of Conduct Bureau is one of the agencies created under section 153 of the Constitution. The Chairman and Commissioners of the Code of Conduct Bureau have independence as provided in Section 157 which reads as follows" (1) Subject to the provisions of subsection (3) of this section, a person holding any of the offices to which this section applies may only be removed from that office by the President acting on an address supported by two-thirds majority of the Senate prayng that he be so removed for inability to discharge the functions of the office (whether arising from imfirmityof mind or body or any other cause) or for misconduct. (2) This section applies to the offices of the Chairman and members of the Code of Conduct Bureau------" Section 158 (1) reads as follows: In excercising its power to make appointments or to excercise disciplinary control over persons, the Code of Conduct Bureau, the National Judicial Council, the Federal Civil Service Commission, the Federal Judicial Service Commission, the Revenue Mobilization and Fiscal Commission, the Federal Character Commission shall not be subject to the direction or control of any other authority or person"

However the Board and Management of the Economic and Financial Crimes Commission (EFCC), do not have such security of tenure.

All the anti-corruption and accountability institutions cited above as well as the Bureau of Public Procurement (BPP), and the Nigerian Extractive Industries Transparency Initiative (NEITI) all have budgetary allocation and specialized staff who are recruited on the basis of their competencies to carry out their functions. The agencies also carry out regular training and capacity building for their staff.

The agencies also have annual budgets for and conducts regular trainings and capacity building for their staff

ON GOING ACTIVITIES

There are on-going discussions to amend the EFCC Act to give it the necessary independence.

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

To ensure the independence of the anti-corrupton body(ies), Nigeria has taken the following measures:

1. Embeded the establishment of the Code of Conduct Bureau in the Constitution to ensure stability with Constitutional provision on Security of Tenure

3. Statutory provision on Independence S.3(10), S. 3(14) and Security of Tenure S. 3(8) in the case of ICPC - Freedom to hire staff 3(11) - (13)

Due to the constitutional and statutory guarantee of independence and security of tenure, the two bodies mentioned above are considered to be independent.

4. The Office of Auditor General also enjoys a Constitutionally guaranteed security of tenure provided for in section 87(1) of the 1999 Constitution. Section 87 reads as follows: "(1) A person holding the office of the Auditor - General for the Federation shall be removed from office by the President acting on an addresssupported by two- thirds majority of teh Senate praying that he be so removed for inability to discharge the functions of his office (whether arising from infirmity of mind or body or any other cause) or for misconduct." " (2) The Auditor-General shall not be removed from office before such retiring age as may be prescribed by law, save in accordance with the provisions of tjis section."

5. The Public Complaints Commission (PCC) has security of Tenure in line section 2 which reads as follows" **2**. (1) The Chief Commissioner and other Commissioners shall be appointed by the National Assembly and shall be persons of proven integrity and shall possess such other qualifications as the National Assembly may determine.
(2) Subject to subsection (3) of this section, a commissioner shall hold office for a term of three years in the first instance and shall be eligible for re-appointment for a second term of three years and shall vacate his Office at the expiration of a period of six years.
(3) A Commissioner may at any time be removed from his office or appointment by the National Assembly.
(4) There shall be paid to the Chief Commissioner and other Commissioners such salaries and allowances as the President may from time to time direct.
(5) There shall also be paid to every Commissioner upon completion of his period of service a gratuity calculated in such manner as the President may direct.
(6) The amounts payable under this section shall be charged upon and paid out of the Consolidated Revenue Fund of the Federation.
(7) A Commissioner shall not while holding Office hold any other Office of emolument whether in the pubic service or elsewhere.

Furtger in accordance with section 2(6) cited above the salaries of the commissioners of the PCC are on the first line charge of revenue.
The PCC also has independence in accordance with Section 5(6) of the PCC Act which reads as follows: 5(6) “In the exercise of the powers conferred upon a Commissioner by this section, the Commissioner shall not be subject to the direction or control of any other person or authority.”

There are currently Bills before the National Assembly to:
1. Amend the EFCC Act to provide for security of tenureunder ammendment to provide for secutity of tenure for the Chairman
2.Amend the EFCC Act tp properly define the relationship between EFCC and NFIU

9. Paragraph 3 of article 6

3. Each State Party shall inform the Secretary-General of the United Nations of the name and address of the authority or authorities that may assist other States Parties in developing and implementing specific measures for the prevention of corruption.

Is your country in compliance with this provision?

(Y) Yes

Has your country provided the information as prescribed above? If so, please also provide the appropriate reference.

YES

10. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

1. Amendment of the Econonmic crimes Commission (Establishment) Act 2004 to ensure independence and security of tenure for its Chairman and Board.
2. Provision of Financial Autonomy for the Anti-Corruption Agencies.

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(LA) Legislative assistance: please describe the type of assistance

AMENDMENT OF THE EFCC ACT

(IB) Institution-building: please describe the type of assistance

(PM) Policymaking: please describe the type of assistance

(CB) Capacity-building: please describe the type of assistance

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

NO

7. Public sector

11. Paragraph 1 of article 7

1. Each State Party shall, where appropriate and in accordance with the fundamental principles of its legal system, endeavour to adopt, maintain and strengthen systems for the recruitment, hiring, retention, promotion and retirement of civil servants and, where appropriate, other non-elected public officials:

(a) That are based on principles of efficiency, transparency and objective criteria such as merit, equity and aptitude;

(b) That include adequate procedures for the selection and training of individuals for public positions considered especially vulnerable to corruption and the rotation, where appropriate, of such individuals to other positions;

(c) That promote adequate remuneration and equitable pay scales, taking into account the level of economic development of the State Party;

(d) That promote education and training programmes to enable them to meet the requirements for the correct, honourable and proper performance of public functions and that provide them with specialized and appropriate training to enhance their awareness of the risks of corruption inherent in the performance of their functions. Such programmes may make reference to codes or standards of conduct in applicable areas.

Is your country in compliance with this provision?

(P) Yes, in part

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

Section 153 and Part 1 of the Third Schedule 1999 Constitution has established the following institutions with the following mandates:

1. **Federal and State Civil Service Commissions** **" The Commission shall without prejudice to the powers vested in the President, the National Judicial Council, the Federal Judicial Service Commission, the National Population Commission and the Police Service Commission, have power**

a. to appoint persons to offices in the Federal civil service ; and

b. to dismiss and excercise disciplinary control over persons holding such offices "

2. **Federal Character Commission** **" In giving effect to the provisions of section 14(3) and (4) of this Constitution, the Commission shall have the power to**
a. Work out an equitable formular subject to the approval of the National Assembly for the distribution of all cadres of posts in the public service of the Federation nd of the States, the armed forces of the Federation, the Nigerian Police Force and other government security agencies , government owned companies and parastatals of the States;
b. promote, monitor and enforce compliance with the principles of proportional sharing of all bureaucratic , economic, media and political posts at all levels of government;
c. take such legal measures , including the prosecution of the head or staff of any Ministry or government body or agency which fails to comply with any federal character principle or formular prescribed or adopted by the Commission; and
d. carry out such other functions as may be conferred upon it by an Act of the National Assembly"

In addtion, the following the following institutions have been established by statute to carry

out the following functions:

1. Salaries, Incomes and Wages Commission set up under the National Salaries, Incomes and Wages Commission Act 1993. The key mandate of the Commission is to

(a) advise the Federal Government on national incomes policy;

(b) recommend the proportions of income growth which should be utilised for general wage increase;

(c) inform the Federal Government of current and incipient trends in wages and propose guidelines within which increase in wages should be confined;

2. Revenue Mobilisation and Fiscal Allocation Commission (RMFAC) is one of the Federal agencuies set up under Section 153 of the Constitution. A Stattute -The Revenue Mobilization and Fiscal Allocation Act 1989 provides the framework for the operation of the Commission. The functions of the Commission include the following as psecified in Section 6(1) (d) "(d) determine the remuneration appropriate to the holders of the offices as specified
in Parts A and B of the First Schedule to this Act;" The RMFAC determines the remuneration of political office holders.

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

The Federal Character Commision is set up under the Federal Character Commission (Establishment) Act
1996. The Commision is one of the Integrity Institutions embedded in the Constitution. The Commission has an adequate structure and a full complement of staff which carry out its mandate of promoting equity and national unity by ensuring an equitable formular for the distribution of all cadres of posts in the Public Service as provided by the Constitution. The Commission has representation from each state of the federation in order to ensure equity and inclusiveness.

The Federal Civil Service Commission has the mandate to recruit persons to offices in the Federal Civil Service and to dismiss and excercise disciplinary control over persons holding such offices pursuant to some laid down guidelines. There are also State Civil Service Commissions and local Government Service Commissions.

Establishment of the Salaries and Wages Commission. This Commission has the mandate to determine the remuneration and pay scales for categories of public servants. Their mandate includes periodic review of pay scales and remuneration in line with economic realities.

1. There is a Public Service Training School which conducts trainings and capacity building for Public servants generally.
2. There are also other government -owned training institutions such as : Administrative Staff College of Nigeria (ASCON), National Institute for Policy and Strategic Studies-NIPSS, and Center for Management Development (CMD).
3. Individual Ministries, Departments and Agencies also have allocation within their budgets for both local and international trainings for their staff in various areas.
4. The Anti-corruption Agencies have budgetary allocation for training and capacity for their staff in accordance with their Terms of reference and schedules on corruption related issues.
5. Two of the anti-corruption agencies -the EFCC and ICPC have also established training schools which focus on corruption related issues in accordance with their mandates.
6.The Bureau of public Procurement (BPP) has establishd the Public Procurement Research Institute.
7. The ICPC conducts periodic trainings for public servants on compliance issues.
8. The Bureau of Public Procurement periodically trains procurement Cadre public servants, directors and Permannent Secretaries on procurement related issues.
The Bureau of Public Service Reforms (BPSR) which is the reform arm of the public service holds regular trainings for public servants on reform issues as well as general integrity within the service.
Thre are both open trainings and tailor made trainings focused on particular issues.
Other agencies also train staff of MDAs on leadership and strategy which include isues on Corruption Prevention. These include Defence Intelligence College, Institute for Security Studies and National Defence College.

12. Paragraph 2 of article 7

2. Each State Party shall also consider adopting appropriate legislative and administrative measures, consistent with the objectives of this Convention and in accordance with the fundamental principles of its domestic law, to prescribe criteria concerning candidature for and election to public office.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. Section 153 of the Constitution provides for an Independent National Electoral Electoral Commission -INEC . There is also a
Constitutional provision on regulation of Political Parties-sections in 221-229 of the 1999 Constitution.
2.The Electoral Act 2011 as amended provides for the structure and mandate of the Independent National Electoral Commission.

REQUIREMENTS FOR CANDIDATURE AS PROVIDED IN THE CONSTITUTION

1. Minimum educational level of West African School Certificate for members of the National and State
Assemblies, the President, and the Governors.
2. Must not have been adjudged a lunatic or of unsound mind under any law in force.
3. Must not be under a death sentence or a sentence of imprisonment or fine imposed by a court of law for an offence involving dishonesty or fraud or any other offence imposed by by any such court.
4. Must not within a period of ten years before the date of an election have committed an offence involving dishonesty or have been guilty of contravention of the Code of Conduct for Public Officers.
5. Must not be an undischarged bankrupt.
6. Must not be employed in the Public Service of the federation thirty days before the election.
7. Must not be a member of a secret society.
8. Must not have been indicted for embezzlement or fraud by a Judicial Commission of Inquiry or an
Adminstrative panel of Inquiry.
9. A candidate is disqualified where he has presented a forged certificate to the Independent National Electoral
Commission (INEC).

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. Section 225-226 of the 1999 Constitution
225(1) EVERY POLITICAL PARTY SHALL, AT SUCH TIMES AND IN SUCH MANNER AS THE INDEPENDENT NATIONAL ELECTORAL COMMISSION MAY REQUIRE, SUBMIT TO THE INDEPENDENT NATIONAL ELECTORAL COMMISSION AND PUBLISH A STATEMENT OF ITS ASSETS AND LIABILITIES.

225 (2) EVERY POLITICAL PARTY SHALL SUBMIT TO THE INDEPENDENT NATIONAL ELECTORAL COMMISSION A DETAILED ANNUAL STATEMENT AND ANALYSIS OF ITS SOURCES OF FUNDS AND OTHER ASSETS TOGETHER WITH SIMILAR STATEMENT OF ITS EXPENDITURE IN SUCH FORM AS THE COMMISSION MAY REQUIRE.

2. SECTION 90 - 93 OF THE ELECTORAL ACT 2010 (AS AMENDED IN 2011) PROVIDES FOR REGULATION OF ELECTION EXPENSES AND CONTRIBUTION AND DONATIONS TO POLITICAL PARTIES AND CANDIDATES

There have been some allegations of certificate forgery and other malpractices against

some politically exposed persons. The INEC usually investigates these cases with some ending up in court.

SALISU BUHARI CASE

Mr. Salisu Buhari an elected member of the House of Representatives was accused of forging a certificate from a Canadian University. He was tried and convicted for the offence and consequently lost his seat on the House of Representatives.Please see link http://news.bbc.co.uk/2/hi/africa/401123.stm.
http://nationalmirroronline.net/new/buharigate-how-disgraced-ex-speaker-was-tried-convicted/

BOLA AHMED TINUBU

Mr Tinubu , a former governor of Lagos State of Nigeria was alleged to have forged a certificate from an American University. The matter went to court but the allegation was not proved .http://www.vanguardngr.com/2013/06/alleged-certificate-forgery-court-dismisses-suit-against-tinubu/

JAMES IBORI

James Ibori, a former governor of Delta State of Nigeria was alleged to have criminal record at the time he was contesting for governorship. Some lawyers brought an an action to stop him from contesting on that ground. His defence was that the James Ibori who was convicted of a criminal offence was a different person who happened to have the same name. The allegation was not proved and he went to ahead to become the governor of Delta State.

A case of certificate forgery against GABRIEL SUSWAM former governor of Benue State was also dismissed in court .http://www.premiumtimesng.com/politics/93445-court_dismisses_certificate_forgery_suit_against_suswam.html

13. Paragraph 3 of article 7

3. Each State Party shall also consider taking appropriate legislative and administrative measures, consistent with the objectives of this Convention and in accordance with the fundamental principles of its domestic law, to enhance transparency in the funding of candidatures for elected public office and, where applicable, the funding of political parties.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. Section 225-226 of the 1999 Constitution
225(1) EVERY POLITICAL PARTY SHALL, AT SUCH TIMES AND IN SUCH MANNER AS THE INDEPENDENT NATIONAL ELECTORAL COMMISSION MAY REQUIRE, SUBMIT TO THE INDEPENDENT NATIONAL ELECTORAL COMMISSION AND PUBLISH A STATEMENT OF ITS ASSETS AND LIABILITIES.

225 (2) EVERY POLITICAL PARTY SHALL SUBMIT TO THE INDEPENDENT NATIONAL ELECTORAL COMMISSION A DETAILED ANNUAL STATEMENT AND ANALYSIS OF ITS SOURCES OF FUNDS AND OTHER ASSETS TOGETHER WITH SIMILAR STATEMENT OF ITS EXPENDITURE IN SUCH FORM AS THE COMMISSION MAY REQUIRE.

2. SECTION 90 - 93 OF THE ELECTORAL ACT 2010 (AS AMENDED IN 2011)
3. SECTION ---OF THE ELECTORAL ACT GRANTS INEC THE POWER TO LIMIT THE AMOUNT OF MONEY OR OTHER ASSETS AN INDIVIDUAL OR GROUP CAN CONTRIBUTE TO A POLITICAL PARTY. IT ALSO PROVIDES FOR MONITORING OF PARTY FINANCES, PRESCRIBES LIMITS ON ELECTION EXPENCES AND PLACES OBLIGATION ON POLITICAL PARTIES TO SUBMIT REPORTS ON THOSE ISSUES. IN ADDITION, SECTION 38 OF THE COMPANIES AND ALLIED MATTERS ACT (CAMA) PRECLUDES CORPORATE ENTITIES FROM DIRECTLY OR INDIRECTLY MAKING POLITICAL DONATIONS AND PROVIDED SANCTIONS FOR BREACH.
THE INEC IS REQUIRED TO PREPARE AND SUBMIT TO THE NATIONAL ASSEMBLY A REPORT ON THE ACCOUNT AND BALANCE SHEET OF EVERY POLITICAL PARTY AND IS REQUIRED TO CARRY OUT INVESTIGATIONS ON THE FILED REPORTS. FURTHER THE INEC HAS THE POWERS TO ISSUE GUIDELINES TO THE POLITICAL PARTIES ON BOOKS AND RECORDS OF FINANCIAL TRANSACTIONS AND OTHER PROVISIONS OF THE CONSTITUTION AND ELECTORAL ACT.
THE POLITICAL PARTIES ARE PRECLUDED FROM RECEIVING OR HOLDING ON TO FUNDING FROM OUTSIDE THE COUNTRY.
PURSUANT TO ITS POWERS, INEC HAS ISSUED THE FOLLOWING GUIDELINES
1. A Political Party Finance Manual 2005
2. A Political Party Financial Reporting Manual 2011

Both guidelines detail rules on financial disclosure and the appropriate forms for the necessary declarations as well as auditing guidelines.

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

THOUGH THE LAWS ARE IN EXISTENCE FOR EFFECTIVE IMPLEMENTATION OF THE ARTICLE, STAKEHOLDERS HAVE CRITICIZED THE MONITORING AND ENFORCEMENT OF THE REGULATIONS WHILE ALSO ADMITTING THAT THERE HAS BEEN IMPROVEMENT FROM THE PAST SINCE 2011.

1. Forinstance, In 2013, the Commission published “Guidelines and Regulations for Political Parties.” There is a part of the guidelines which stipulated procedures for candidate financing. This section states among other things that all candidates shall notify INEC of all fund raising events at

least seven days before such event; disclose to the Commission records of all contributions and other sources of funds for their campaign, as well as records of expenditure in a prescribed format issued by the Commission and that all candidates shall submit detailed audited returns of their campaign expenses to the Commission within six months after an election.
2. INEC has also drafted seven Political Party Finance Tracking Forms. PPFT 1 is meant to track Billboard Advertisement; PPTF 2 is for monitoring of Electronic Media Advert; PPFT 3 is for tracking Print Media Expenses; PPFT 4 is for tracking expenditure at Campaigns and Political Rallies; PPFT 5 is for Campaign coverage by electronic media; PPFT 6A is Political Party Disclosure Form (Summary on expenses) while PPFT 6B is Candidate Disclosure Form (Summary on expenses).
2. In 2014 INEC trained and deployed Campaign Finance Monitors in all the States of the Federation.

However Stakeholders believe that the Electoral Commission needs to do much more as can be deduced from the extract below.

"A consideration of some aspects of monitoring the finances of political parties by the INEC will show some strives the body has made in the past to ascertain the state of finances of these parties. If we take the issue of auditing of political parties" accounts for example, the INEC has attempted to audit the parties" accounts and publish the reports in line with Section 89(4) of the Electoral Act 2010. In the 2011 audit report of political parties that was published (see http://www.inecnigeria.org/?page_id=18), the INEC indicted all the then existing 55 parties for their inability to properly keep their books of accounts as enshrined in Section 93(2) of the electoral act (Vanguard, February 20, 2013). The indictment demonstrated INEC"s willingness to keep the parties on their toes with regards to transparency and accountability in their finances. The electoral body went further to delist or deregister some of the political parties thus, reducing the number of parties to 28 in readiness for the 2015 elections. In order to provide a structure for monitoring political parties" finances before the 2015 polls, the INEC further established a department to monitor the campaign expenses of parties (Daily Post, November 18, 2014).
However, despite these bold steps that the INEC took, there are still overarching questions that the body should provide answers to.

" Extract from a Conference Paper by Moses T. Aluaigba, PhD. <http://www.inecnigeria.org/wp-content/uploads/2015/07/Conference-Paper-Moses-Aluigba.pdf>

14. Paragraph 4 of article 7

4. Each State Party shall, in accordance with the fundamental principles of its domestic law, endeavour to adopt, maintain and strengthen systems that promote transparency and prevent conflicts of interest.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. The Code of Condct Bureau and Tribunal Act CAP 15 LFN (section 5) which reads " A public officer shall not put himself in position where his personal interest conflicts with his duties and responsibilities."

2. Section 57 of the Public Procurement Act 2007 " S 57(1) The Bureau shall, with the approval of the Council stipulate a Code of Conduct for all public officers, suppliers, contractors and service providers with regards to their standards of conduct acceptable in matters involving the procurement and disposal of public assets"
The Public Procurement Act PPA provides for a code for all parties engaged with Public Procurement including non-state actors. The Bureau of Public Procurement has issued codes of conduct for procurement officers and procurement monitors the aim of which is to promote integrity and prevent conflict of interest among other things.

3. The various professions extablished by Acts of Parliament also have codes of professional conduct applicable to all its members including public servants.

4. THE PUBLIC SERVICE RULES has copious provisions on ethical conduct including avoidance of conflict of interest in the dischsrge of public functions

5. The Anti-Corruption and Transparency Unit (ACTU) STANDING ORDER requires ACTUs within Ministries Departments and Agencies (MDAs) to develop codes of conduct for each MDA which must among other things prescribe a Declaration of Interest in all official issues. The ACTUs which are established and oversignted by the ICPC are located in all MDAS as self-accounting units which monitor integrity and work to prevent corruption.

TRANSPARENCY MEASURES

1. THE FREEDOM OF INFORMATION ACT 2011 IMPOSES OBLIGATIONS ON GOVERNMENT ENTITIES TO KEEP RECORDS AND MAKE SAME AVAILABLE EITHER PROACTIVELY OR ON REQUEST TO MEMBERS OF THE PUBLIC. THE HONORABLE ATTORNEY-GENERAL OF THE FEDERATION AND MINISTER OF JUSTICE HAS ISSUED GUIDELINES TO ENSURE COMPLIANCE WITH THE FOI ACT BY GOVERNMENT DEPARTMENTS AND AGENCIES.
2. NIGERIA HAS SIGNED UP TO THE OPEN GOVERNMENT INITIATIVE AND HAS ADOPTED AN ACTION PLAN FOR IMPLEMENTATION.
3. NIGERIA HAS ALSO COMMITTED TO ESTABLISHING A PUBLICLY AVAILABLE BENEFICIAL OWNERSHIP REGISTER AND HAS DEVELOPED A ROADMAP TO THAT EFFECT.

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. The Code of Conduct for Procurement Officers can be found on www.bpp.gov.ng. A copy shall also be sent in a separate mail.
2. The Public Service Rules in Section 030402 defines Serious Acts of Misconduct to include "Nepotism or any other form of preferential treatment; and Divided Loyalty. These are elements of Conflict of interest.
3. The Code of Condct for Public Officers will be attached.Data from Code of Conduct Bureau on enforcement actions is included earlier
4. Guidelines on the implementation of the Freedom of Information Act issues by the office of the Attorney-General of the Federation and Minister of Justice in 2013 will be sent by a separate mail

5. Beneficial Ownership Roadmap developed by NEITI can be accessed at this link--
http://neiti.org.ng/sites/default/files/pdf_uploads/NEITI-BOR-281216.pdf
6. The NEITI Open Data Policy can be found be found on
http://www.neiti.org.ng/sites/default/files/pdf_uploads/NEITI-ODP-221216.pdf
6. The Open Government Action Plan will be sent in a separate mail.

15. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

1. UN PACKING THE CONFLICT OF INTEREST RULES AND MAKING THEM SECTOR AND AGENCY-SPECIFIC ACCORDING TO MANDATE AND ACTIVITIES
2. MORE STRINGENT COMPLIANCE WITH THE FOI GUIDELINES ON IMPLEMENTATION AND REPORTING ISSUES BY THE FMOJ

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(IB) Institution-building: please describe the type of assistance

BUILDING CAPACITY OF AGENCIES ON DATA STORAGE AND RETRIEVAL

(CB) Capacity-building: please describe the type of assistance

(RA) Research/data-gathering and analysis: please describe the type of assistance

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

YES
J4A/DFID, UNODC/EU 10TH EDF

8. Codes of conduct for public officials

16. Paragraph 1 of article 8

1. In order to fight corruption, each State Party shall promote, inter alia, integrity, honesty and responsibility among its public officials, in accordance with the fundamental principles of its legal system.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

The following framework consisting of legislative and administrative measures have been established to promote integrity, ensure ethical conduct and fight corruption among public officers.

1. CODE OF CONDUCT BUREAU AND TRIBUNAL ACT CAP 15LFN AND ESTABLISHMENT OF THE CODE OF CONDUCT BUREAU AND TRIBUNAL
2. CODE OF CONDUCT FOR PUBLIC OFFICERS which can be accessed at this link -- http://www.ccb.gov.ng/index.php?option=com_content&view=article&id=50&Itemid=64. The Code of Conduct has 14 paragraphs dealing with issues ranging from Conflict of interest, Rules on Gifts, Maintaining Foreign accounts, declaration of assets to prohibition of employment in foreign companies for certain categories of officers upon retirement. The Code of Conduct os embedded in the Constitution in Part 1 of the Fifth Schedule 1999 Constitution. **The full text of the Code of Conduct will be attached in a separate mail**
2. PUBLC SERVICE RULES 2006 (Articles 030301, 030401 and 030402.)
3. FINANCIAL REGULATIONS
4. CODE OF CONDUCT FOR JUDICIAL OFFICERS
5. PROFESSIONAL ETHICS RULES FOR PROFESSIONAL BODIES SUCH AS THE NIGERIAN BAR ASSOCIATION, MEDICAL AND DENTAL PRACTITIONERS, ACCOUNTANTS, ETC
6. CONFLICT OF INTEREST RULES FOR PROCUREMENT OFFICERS UNDER THE PUBLIC PROCUREMENT ACT 2007
7. Anti-Corruption and Transparency Unit (ACTU) STANDING ORDER developed by the ICPC
8. Regular Training Programmes for public officials some of which are focused on integrity and good governance

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1.The Code of Conduct for Public Officers have provisions for Declaration of Assets , Conflict of Interest Rules, and rules governing Gifts among others.
2. The Code of Conduct Bureau enforces the Code and prosecutes infractions at the Code of Conduct Tribunal.

3. All Public servants and elected officials declare their assets upon assumption of office, periodically while in office and upon leaving office. The Code of Conduct Bureau verifies the declared assets.

STATISTICS ON ASSET DECLARATION FROM CCB ALERADY ATTACHED

17. Paragraph 2 and 3 of article 8

2. In particular, each State Party shall endeavour to apply, within its own institutional and legal systems, codes or standards of conduct for the correct, honourable and proper performance of public functions.

3. For the purposes of implementing the provisions of this article, each State Party shall, where appropriate and in accordance with the fundamental principles of its legal system, take note of the relevant initiatives of regional, interregional and multilateral organizations, such as the International Code of Conduct for Public Officials contained in the annex to General Assembly resolution 51/59 of 12 December 1996.

Is your country in compliance with these provisions?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with these provisions of the Convention.

1. THE CODE OF CONDUCT FOR PUBLIC OFFICERS IS IN SUBSTANTIAL COMPLIANCE WITH INTERNATIONAL BEST PRACTICES
2. THE CODE OF CONDUCT FOR PROCUREMENT OFFICERS AS CONTAINED IN THE PUBLIC PROCUREMENT ACT 2007 IS IN COMPLIANCE WITH THE UNCITRAL STANDARDS
3. THE CODE OF CONDUCT FOR JUDICIAL OFFICERS IS IN COMPLIANCE WITH THE BANGALORE PRINCIPLES OF JUDICIAL CONDUCT

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. DATA FROM THE CODE OF CONDUCT BUREAU ON THE IMPLEMENTATION OF THE CODE PROVIDED IN THE PRECEDING SECTIONS
2. DATA FROM THE BUREAU FORF PUBLIC PROCUREMENT ON IMPLEMENTATION OF THE CODE OF CONDUCT FOR PROCUREMENT OFFICERS PROVIDED IN PRECEDING SECTIONS.

(THE CODES TO BE SENT IN A SEPARATE MAIL)

18. Paragraph 4 of article 8

4. Each State Party shall also consider, in accordance with the fundamental principles of its domestic law, establishing measures and systems to facilitate the reporting by public officials of acts of corruption to appropriate authorities, when such acts come to their notice in the performance of their functions.

Is your country in compliance with this provision?

(P) Yes, in part

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. Section 7(3) of the Public Complaints Commission Act Cap 377 LFN provides as follows: " 7(3) In every case where a Commissioner discovers that a crime may have been committed by any person, he shall report his findings to the appropriate authority or recommend that that person be prosecuted.
(4) In every case where a Commissioner is of the opinion that the conduct of any person is such that disciplinary action against such a person be taken, he shall make a report in that regard to the appropriate authority which shall take such further actions as may be necessary in the circumstances.
Section 23 of the ICPC Act makes it an offence not to report bribery offences as follows: " 1) Any Public officer to whom any gratification is given, promised, or offered, in contravention of any provision of this Act shall report such gift, promise or offer together with the name, if known, of the person who gave, promised or offered such gratification to him to the nearest officer of the Commission or Police Officer.

(2) Any person from whom any gratification has been solicited or obtained, or from whom an attempt has been made to obtain such gratification, in contravention of any provision of this Act, shall, at the earliest opportunity thereafter, report such soliciting or obtaining, or attempt to obtain the gratification together with the name, if known, or a true and full description of the person who solicited, or obtained, or attempted to obtain the gratification from him, to the nearest officer or officer of the Commission or a Police Officer.

(3) Any person who fails, without reasonable excuse, to comply with subsections (I) and (2) shall be guilty of an offence and shall on conviction be liable to a fine not exceeding one hundred thousand naira or to imprisonment for a term not exceeding two years or to both fine and imprisonment.

2. The ICPC has established Anti-corruption and Transparency Units (ACTUS) within Ministries, Departments and Agencies(MDAs). The ACTUS are charged with facilitating corruption reporting and improving standards within the MDAs.

3. The ICPC has also developed a policy on Whistle-Blowers and Witnesses in order to encourage corruption reporting.
4. The Federal Inland Revenue Service (FIRS) which has the mandate of Tax Adminstration has also developed a Whistle-Blower Policy to encourage corruption reporting (THE POLICY WILL BE SENT IN A SPARATE MAIL)

5. SECTION 39(1) EFCC ACT also provides for the protection of informants as follows: " Officers of the Commission cannot be compelled to disclose the source of information or identity of their informants except by the order of the court"

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. 426 MDAs have established ACTUS whose key mandate is to facilitate corruption reporting. ICPC developed and is implementing a Standing Order on the ACTUs.
2. The ACTUS make periodic reports to the ICPC and are also regularly monitored by the ICPC
3. The ICPC has developed a Whistle-Blower policy to encourage reporting.
4. The ICPC has the follwing toll free hotlines to facilitate reporting--(ii) Toll-free lines: MTN: 0803-123-0280, 0803-123-0281, 0803-123-0282, GLO: 0705-699-0190, 0705-699-0191 and a web-based reporting facility.

5. The ICPC received 44 calls on the toll free hotline in 2016.

6. The Federal Inland Revenue Service (FIRS) also has a Whistle-Blower Policy

7. The EFCC has hotlines and web-based reporting facility.

19. Paragraph 5 of article 8

5. Each State Party shall endeavour, where appropriate and in accordance with the fundamental principles of its domestic law, to establish measures and systems requiring public officials to make declarations to appropriate authorities regarding, inter alia, their outside activities, employment, investments, assets and substantial gifts or benefits from which a conflict of interest may result with respect to their functions as public officials.

Is your country in compliance with this provision?

(P) Yes, in part

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

Section 5 Code of Conduct Bureau and Tribunal Act CAP 15 LFN Section 57 Public Procurement Act 2007

1. ALL PUBLIC OFFICERS (BOTH ELECTED AND APPOINTED) ARE REQUIRED TO DECLARE THEIR ASSETS AND LIABILITIES (Section 5 Code of Conduct Bureau and Tribunal Act CAP 15 LFN, and Part 1 of the Fith Schedule 1999 Constutution)

The Constitution defines Public Officers as follows: " Public Officer means a person holding any of the offices specified in Part 11 of this schedule.
PART 11
1. THE PRESIDENT
2. THE VICE PRESIDENT
3. THE PRESIDENT AND DEPUTY PRESIDENT OF THE SENATE, SPEAKER AND DEPUTY SPEAKER OF THE HOUSE OF REPRESENTATIVES AND SPEAKERS AND DEPUTY SPEAKERS OF THE HOUSES OF ASSEBMLY OF STATES AND ALL MEMBERS AND STAFF OF LEGISLATIVE HOUSES
4. GOVERNORS AND DEPUTY GOVERNORS OF STATES
5. CHIEF JUSTICE OF NIGERIA, JUSTICES OF TEH SUPREM COURT, PRESIDENT AND JUSTICES OF TEH COURT OF APPEAL,ALL OTHER JUDICIAL OFFICERS AND ALL STAFF OF COURTS OF LAW.
6. ATTORNEY-GENERAL OF TEH FEDRATION AND ATTORNEY GENERAL OF EACH STATE
7. MINISTERS OF THE GOVERNMENT OF THE FEDERATION AND COMMISSIONERS OF THE GOVERNMENT OF THE STATES
8 CHIEF OF DEFENCE STAFF, CHIEF OF ARMY STAFF, CHIEF OF NAVAL STAFF, CHIEF OF AIR STAFF, AND ALL MEMBERS OF THE ARMED FORCES OF THE FEDERATION.
9. INSPECTOR-GENERAL OF POLICE, DEPUTY INSPECTOR-GENERAL OF POLICE AND ALL MEMBERS OF TEH NIGERIA POLICE FORCE AND OTHER GOVERNMENT SECURITY AGENCIES ESTABLISHED BY LAW.
10 SECREATRY TO THE GOVERNMENT OF THE FEDERATION, HEAD OF THE CIVIL SERVICE, PERMANENT SECRETARIES,, DIRECTORS-GENERAL AND ALL OTHER PERSONS IN THE CIVIL SERVICE OF THE FEDERATION OR OF THE STATE.
11. AMBASSADORS, HIGH COMMISSIONERS AND OTEHR OFFICERS OF NIGERIAN NISSIONS ABROAD.
12,\. CHAIRMAN, MEMBERS AND STAFF OF THE CODE OF CONDCUT BUREAU AND CODE OF CONDUCT

TRIBUNAL
13. CHAIRMAN, MEMBERS AN STAFF OF LOCAL GOVERNMENT COUNCILS.
14. CHAIRMAN AND MEMBERS OF THE BOARDS OR OTHER GOVERNING BODIES AND STAFF OF STATUTORY CORPORATIONS AND OF COMPANIES IN WHICH THE FEDERAL AND STATE GOVERNMENT HAS CONTROLLING INTEREST.
15. ALL STAFF OF UNIVERSITIES, COLLEGES AND INSTITUTIONS OWNED AND FINANCED BY THE FEDERAL OR STATE GOVERNMENTS OR LOCAL COUNCILS.
16. CHAIRMAN, MEMBERS AND STAFF OF PERMANENT COMMISSIONS OR

COUNCILS APPOINTED ON FULL TIME BASIS

Section 57 (1) Public Procurement Act 2007 reads as follows: "The Bureau shall, with the approval of the Council, stipulate a Code of Conduct for all public officers, suppliers, contractors and service providers with regards to their standards of Conduct acceptable in matters involving the procurement and disposal of public assets."

Based on this the BPP has developed a Code of Conduct for Public Officers under the PPA 2007. The document can also be accessed on ---- http://www.bpp.gov.ng/index.php?option=com_joomdoc&view=documents&path=Code_of_Conduct_For_Public_Officers_Under_The_PPA_2007.pdf&Itemid=798

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. CCB DATA ON COMPLIANCE AND ENFORCEMENT ATTACHED EARLIER
2. The BPP has a complaint procedure which can be accessed as follows: -- http://www.bpp.gov.ng/index.php?option=com_joomdoc&view=documents&path=Complaints_Procedures_Under_PPA_2007.pdf&Itemid=796.

20. Paragraph 6 of article 8

6. Each State Party shall consider taking, in accordance with the fundamental principles of its domestic law, disciplinary or other measures against public officials who violate the codes or standards established in accordance with this article.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. Section 16 of the Code of Conduct and Tribunals Act CAP 15 LFN provides that reports for breach of the Code shall be made to the Code of Conduct Bureau. The Act also grants the Bureau the power to investigate such reports and where appropriate charge such infractions at the Code of Conduct Tribunal. Section 20 of the Act establishes the Code Conduct Tribunal which is a dedicated court to try offences under the Act. The tribunal has the power to impose sanctions for infractions of the Code and other offences under the Act. The sanctions the Tribunal can impose include: Vacation of elective or nominated office, disqualification from holding Public Office and seizure and forfeiture of any property acquired by corruption or abuse of public office

2. The Public Service Rules also has provisions in section 3 and 4 titled MISCONDUCT and SERIOUS MISCONDUCT from articles 030301- 030412 provides for disciplinary processes including criminal trials for misconduct.
3. Section 57 of the Public Procurement Act (PPA) provides for a Code of Conduct whule section 58 (1) provides for offences and sanctions. Section 58 reads as follows: " Any natural person not being a public officer who contravenes any provision of this Act commits an offence and is liable on conviction to a term of imprisonment not less than 5 calendar years but not exceeding 10 calendar years."

EXCERPTS OF THE PPA (SECTIONS 57 & 58 ON CODE OF CONDUCT, CONFLICT OF INTEREST AND OFFENCES WILL BE SENT IN A SEPARATE MAIL

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. CCB DATA ON ENFORCEMENT ALREADY PROVIDED
2. BPP DATA ON PETITIONS ARE AS FOLLOWS:

Petitions Treated Between January To December, 2015 (CCM Department)

The primary data as obtained

Description	January - December, 2015	
Petition Status	**Total Number**	**Percentage %**
Closed	295	79.95
On-going	74	25.08
Total of petitions	**369**	**100**

	January - December, 2015	
Description	**No.**	**%**
Advertisement	20	5.42
Bid Exclusion	1	0.27
Bid Submission	1	0.27
Bid Opening	6	1.63
Contract Award	186	50.41
Financial Evaluation	55	14.91
Post Award/ Implementation	17	4.61
Post Qualification	1	0.27
Prequalification	82	22.22
	369	**100**

The Analysis of the 295 Closed Petitions

	January - December, 2015	
Status	**Number**	**%**
In Favour of Petitioner	69	23.31
In Favour of Proc. Entity (P. E)	46	15.54
In Favour of Third Party	12	4.05
Debrief	104	35.14
Dismissed	47	15.88
Re-procure	18	6.08
Total	**295**	**100**

the Analysis of the Procurement Stages where Petitions were Treated

21. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

1. THERE IS NEED TO INSTITUTE A PROCESS OF ALLOWING PUBLIC ACCESS TO THE ASSET DECLARATION BY PUBLIC OFFICERS - THERE IS ALREADY A PROPOSED BILL ON PUBLIC ACCESS TO ASSET DECLARATION
2. THERE IS A NEED TO MAKE SPECIFIC REGULATIONS/GUIDELINES ON GIFTS AND THRESHOLDS

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(LA) Legislative assistance: please describe the type of assistance

(IB) Institution-building: please describe the type of assistance

(PM) Policymaking: please describe the type of assistance

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

YES

UNODC IS PROVIDING TECHNICAL ASSITANCE TO THE CCB UNDER THE EU 10TH EDF

J4A /DFID IS ALSO PROVIDING TECHNICAL ASSISTANCE IN CAPACITY BUILDING FOR ASSET VERIFICATION

9. Public procurement and management of public finances

22. Paragraph 1 of article 9

1. Each State Party shall, in accordance with the fundamental principles of its legal system, take the necessary steps to establish appropriate systems of procurement, based on transparency, competition and objective criteria in decision-making, that are effective, inter alia, in preventing corruption. Such systems, which may take into account appropriate threshold values in their application, shall address, inter alia:

(a) The public distribution of information relating to procurement procedures and contracts, including information on invitations to tender and relevant or pertinent information on the award of contracts, allowing potential tenderers sufficient time to prepare and submit their tenders;

(b) The establishment, in advance, of conditions for participation, including selection and award criteria and tendering rules, and their publication;

(c) The use of objective and predetermined criteria for public procurement decisions, in order to facilitate the subsequent verification of the correct application of the rules or procedures;

(d) An effective system of domestic review, including an effective system of appeal, to ensure legal recourse and remedies in the event that the rules or procedures established pursuant to this paragraph are not followed;

(e) Where appropriate, measures to regulate matters regarding personnel responsible for procurement, such as declaration of interest in particular public procurements, screening procedures and training requirements.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. ENACTMENT OF THE PUBLIC PROCUREMENT ACT 2007

" 3. (1) There is established an agency to be known as the Bureau of Public Procurement in this Act referred to as "the Bureau".
(2) The Bureau :
shall be a body corporate with perpetual succession and a common seal maysue and be sued in its corporate name; and
(c) may acquire, hold or dispose of any property, movable or immovable for the purpose of carrying out any of its functions under this Act.
(4.) The objectives of the Bureau are:
the harmonization of existing government policies and practices on public procurement and ensuring probity, accountability and transparency in the procurement process ;
the establishment of pricing standards and benchmarks;
ensuring the application of fair, competitive, transparent. value-for money standards and practices for the procurement and disposal of public assets and services ; and
(d) the attainment of transparency, competitiveness, cost effectiveness and

professionalism in the public sector procurement system.
5. The Bureau shall :
a.)formulate the general policies and guidelines relating to public sector procurement for the approval of the Council ;
b.) publicize and explain the provisions of this Act;

(c) subject to thresholds as may be set by the Council, certify Federal procurement prior to the award of contract ;
(d) supervise the implementation of established procurement policies ;
(e) monitor the prices of tendered items and keep a national database of standard prices ;
(f) publish the details of major contracts in the procurement journal ;
(g) publish paper and electronic editions of the procurement journal and maintain an archival system for the procurement journal ;
(h) maintain a national database of the particulars and classification and categorization of federal contractors and service providers ;
(i) collate and maintain in an archival system, all federal procurement plans and information ;
(j) undertake procurement research and surveys :
(k) organize training and development programmes for procurement professionals ;
(I) periodically review the socio-economic effect of the policies on procurement and advise the Council accordingly ;
(m) prepare and update standard bidding and contract documents ;
(n) prevent fraudulent and unfair procurement and where necessary apply administrative sanctions
(0) review the procurement and award of contract procedures of every entity to which thisAct applies ;
(p) perform procurement audits and submit such report to the National Assembly bi-annually ;
(q) introduce, develop, update and maintain related database and technology;
(r) establish a single internet portal that shall, subject to Section 16 (21) to this Act serve as a primary and definitive source of all information on government procurement containing and displaying all public sector procurement information at
all times ; and
(s) co-ordinate relevant training programs to build institutional capacity.
(6)(1)The Bureau shall have the power to :
(a) enforce the monetary and prior review thresholds set by the Council for the application of the provisions of this Act by the procuring entities ;
(b) subject to the paragraph (a) of this subsection, issue certificate of "No Objection" for Contract Award" within the prior review threshold for all procurements
within the purview of this Act :
(c) from time to time stipulate to all procuring entities the procedures and documentation pre- requisite for the issuance of Certificate of 'No Objection' under thisAct ;
(d) where a reason exist:
(I) cause to be inspected or reviewed any procurement transaction to ensure compliance with the provisions of this Act,
ii. review and determine whether any procuring entity has violated any provision

of
thisAct ;
(e) debar any supplier, contractor or service provider that contravenes any provision of
thisAct and regulations made pursuant to thisAct ;
(f) maintain a national database of federal contractors and service providers and to the
exclusion of all procuring entities prescribe classifications and categorizations for the
companies on the register ;
(g) maintain a list of firms and persons that have been debarred from participating in
public procurement activity and publish themin the procurement journal ;
(h)call for such information, documents, records and reports in respect of any aspect of
any procurement proceeding where a breach, wrongdoing, default, mismanagement
and or collusion has been alleged, reported or proved against a procuring entity or service
provider ;
(i) recommend to the Council, where there are persistent or serious breaches of thisAct
or regulations or guidelinesmade under thisAct for .
(I) the suspension of officers concerned with the procurement or disposal proceeding
in issue ;
ii. the replacement of the head or any of the members of the procuring or d i s p o s a l
unit of any entity or the Chairperson of theTenders Board as the case may be ;
iii. the discipline of theAccounting Officer of any procuring entity ;
iv. the temporary transfer of the procuring and disposal function of a procuring and disposing entity to a third party procurement agency or consultant ; or
v. any other sanction that the Bureaumay consider of appropriate ;
J. call for the production of books of accounts, plans, documents, and examine persons or parties in connection with any procurement proceeding ;
K. act upon complaints in accordance with the procedures set out in thisAct ;
L. nullify the whole or any part of any procurement proceeding or award which is in
contravention of this Act ;:
M. do such other things as are necessary for the efficient performance of its functions
under this Act

2. MAKING ADEQUATE PROVISIONS IN SECTIONS 53 AND 54 OF THE ACT **(EXCERPTS TO BE ATTACHED SEPARATELY)**
3. INSTITUTIONALIZING THE BUREAU FOR PUBLIC PROCUREMENT (BPP)

THE FISCAL RESPONSIBILITY ACT 2007 also has provisions such as the Medium Term Expenditure Framework (MTEF) to enhance budget and procurement efficiency and predictability.

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

BPP CUMMULATIVE SAVINGS OVER THE LAST (7) SEVEN YEARS

		Cumulative Savings over a period of (5) Years
FY	2009	46,519,071,920.66
FY	2010	216,690,945,419.56
FY	2011	77,652,163,638.16
FY	2012	124,113,726,231.90
FY	2013	95,797,074,616.54
FY	2014	127,368,920,809.31
	TOTAL AMOUNT SAVED	688,141,902,636.13
FY	2015	44,466,047,546.62
	GRAND TOTAL AMOUNT SAVED	**732,607,950,182.75**

PETITIONS TREATED BY BPP IN RESPECT OF VARIOUS PROCUREMENT ISSUES

Petitions Treated Between January To December, 2015 (CCM Department)

The primary data as obtained

Description	January - December, 2015	
Petition Status	Total Number	Percentage %
Closed	295	79.95
On-going	74	25.08
Total of petitions	369	100

	January - December, 2015	
Description	No.	%
Advertisement	20	5.42
Bid Exclusion	1	0.27
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Contract Award	186	50.41
Financial Evaluation	55	14.91
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Post Qualification	1	0.27
Prequalification	82	22.22
	369	100

The Analysis of the 295 Closed Petitions

	January - December, 2015

Status	Number	%
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In Favour of Proc. Entity (P. E)	46	15.54
In Favour of Third Party	12	4.05
Debrief	104	35.14
Dismissed	47	15.88
Re-procure	18	6.08
Total	295	100

1. Cancellation of the process for the award of over **230** Federal contracts found to have fallen short of Due
Proces Guideleines and carrying out of fresh procurement process.
2. Issuing of Due Process Guidelines
3. Reinstatement of the award **306** contracts which were wrongfully passed over
4. Developing the following process documents pursuant to the Public Procurement Act 2007
a. **Procurment Procedure Manual**
b. Code of Conduct for Public Officers under the Public Procurement Act
c.Complaint Procedure under the Public Procurement Act
(COPIES OF THESE PROCESS DOCUMENTS CAN BE ACCESSED FROM www.bpp.gov.ng

23. Paragraph 2 of article 9

2. Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measures shall encompass, inter alia:

(a) Procedures for the adoption of the national budget;

(b) Timely reporting on revenue and expenditure;

(c) A system of accounting and auditing standards and related oversight;

(d) Effective and efficient systems of risk management and internal control; and

(e) Where appropriate, corrective action in the case of failure to comply with the requirements established in this paragraph.

Is your country in compliance with this provision?

(P) Yes, in part

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

The adoption of the the national budget is regulated by The Constitution (**sections 80-82)** which prescribes the fololwing procedure:
1. Payment of all revenue received by the Federal Government into the Federation Account or the Consolidated revenue Fund.
2. Call Circulars to all Ministries, Departmnts and Agencis to make budget estimates.
3. Defence of the estimates at the Budget Office followed by approval of the Executive Council of the Federation.
4. Submission of APPROPRIATION BILL to the National Assembly with details of projected expenditure.
5. Debate and hearing on the Appropriation Bill; passage and assent of Bill into Law.
6. Disbursement of funds and implementation of the budg

The process commences with call circulars which requires government ministries, departments and agencies to make proposals tied to annual workplans. These are collated by the Budget Office and forms the basis for the proposals in the Appropriarion Bill. The President presents the annual fiscal budget proposal ie the Appropriation Bill before the National Assembly for consideration and approval. The Executive arm of the government cannot spend money not appropriated by the Legislature except as otherwise provided by the Constitution. The exception involves certain protected expenditures that accrue as first line charges on the Consolidated Revenue Fund. Examples of such expenditures include the salaries of the President, the Vice President, Supreme Court Justices etc.
In addition to the Consitutional provisions, the Fiscal responsibility Act 2007 (FRA)requiresthat all federal budgets be in accordance with a prior approved Medium Term Expenditure Framework (MTEF) which is prepared through a consultative process.
Following the enactment of the FRA, there is now an established practice of MTEF consultations organized by the Federal Ministry of Finance with the private sector, professional associations civil society and other stakeholders.

After submission, the Appropriation Bill goes through extensive debate and hearing before it is passed into Law.

TIMELY REPORTING ON REVENUE AND EXPENDITURE
The legal framework in respect of reporting on revenue and expenditure include the Constitution, The Finance (Control and Management) Act, The Financial Regulations 2009 and the Fiscal Responsibility Act 2007. The Constitution creates the office of the Auditor-General and grants it independence and security of tenure (s. 86). Section 85 of the Constitution charges the Auditor -General to audit the public accounts of the Federation. The Auditor-General is required to submit the audited account to the National Assembly within 90 days of receipt of financial statements from the Accountant-General of the Federation. He has the powers to access all books, records , returns and documents relating to those accounts.
The Accontant-General runs the federal treasury, keeps relevant accounting books and prepares financial statements. Extant regulations require the Accountant-General to prepare financial accounts and submit to

the Auditor-General for Audit within six months of the end of the year.
The Financial Regulations make detailed provisions on rules and procedures on all financial processes, transactions and procedures.
The Fiscal Responsibility Act provides that annual audited reports shall be published not later than 7 months from the end of the financial year. Also the Office of the Accountant-General of the Federation publishes public accounts records on its website. It also publishes and disseminates hard copies.

ACCOUNTING AND AUDITING STANDARDS

The National Accounting Standards Board (NASB), a government regulatory body issues commercial accounting standards for the Country. The standard for the public sector called "Public Auditing Standard" was issued in 1997 by the Conference of Auditors -General of the Federation and States. This regulation has been superceded by the Financial Reporting Council Act 2011. The Act establishes the Finacial Reporting Council which has the mandate to among other things, develop and publish accounting and financial reporting standards to be observed in the preparation of financial statements of public entities in Nigeria; and for related matters.

EFFECTIVE AND EFFICIENT SYSTEMS OF RISK MANAGEMENT AND INTERNAL CONTROLS

The Financial Regulations (FR) 2009 is the main regulatory document on internal controls. It is a compendium of internal control procedures applicable in government ministries, departments and agencies. The provisions cover revenue and expenditure, controls and procedure , book keeping and accounts, handling of accounts and documents and audit and reporting. The FR requires the Accountant-General to post "suitably competent accountants" to head the internal control units of ministries , departments and agencies. The internal auditor reports directly to the head of the particular agency and prepares monthly reports based on reviews of accounts, records and procedures and submits same to the head of the agency as well as the office of the Accountant-General. The FRA requires these reports to be made public.

2. The Fiscal Responsibility Commission established pursuant to the Fiscal Responsibility Act 2007 has the mandate to report on revenue and expenditure also plays a role in monitoring and control of the process of revenue and expenditure management and reporting. The Commission has powers to ensure the preparation and implememntation of a Medium Term Expenditure Framework (MTEF) from which rhe annual budget will be derived. It also has the power to make prescriptions on : budget Planning of Corporations; and Execution and Achievement of Targets.The functions of the Commission include ensuring corrective action in revenue and expenditure reporting as well as budget formulation and implementation.

The functions of the Commission as stated in Section 3 of the Act is as follows:
3(1) The Commission shall:
a. Monitor and enforce the provisions of this Act and by so doing , promote the economic objectives contained in section 16 of the Constitution;
b. Disseminate such standard practices including international good practice that will result in greater efficiency in the allocation and management of public expenditure, revenue collection, debt control and transparency in fiscal matters;
c. Undertake fiscal and financial studies, analysis and diagnosis and disseminate the result to the general public;
d. Make rules for carrying out its functions under the Act; and
e. Perform any other function consistent with the promotion of the objectives of this Act.

4. The Federal Inland Revenue Services Act 2007 also provides guidelines and procedures for reporting of revenue and expenditure.

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. Consultative procedures for the adoption of the budget is prescribed under the Fiscal Responsibility Act and is carried out by the Budget Office and Federal Ministry of Finance prior to submission of the budget.
2. Debates on the Approrpiation Bill in the National Assembly are open to members of the public.
3. The Appropriation Act for each year is gazetted and disseminated after it has been passed into law.
4. Information on sectoral allocations are usually posted on the website of the Federal Ministry of Finance. Please see www.fmf.gov.ng
5. Budget Performance Reports are issued by the Federal Ministry of Finance
6. Monthly allocations to States and Local Governemnts are published at www.fmf.gov.ng.

7.The Fiscal Responsibility Act (FRA) in section 50 of Part X1 provides for transparency and accountability and making budget implementation reports pulic and inter alia provides as follows " "Publication of a summarised report on budget execution

The Federal Government through its budget within 30 days after the end of each quarter, publish a summarised report on budget execution in such form as may be prescribed by the Fiscal Responsibility Commission and not later than 6 months after the end of the financial year, a consolidated budget execution report showing implementation against physical and financial performance targets shall be published by the Minister of Finance for submission to the National Assembly and disseminate to the public."

It has a provision that empowers citizens to enforce the provisions of the Act as follows:

SECTION 51 " A PERSON SHALL HAVE LEGAL CAPACITY TO ENFORCE THE PROVISIONS OF THIS ACT BY OBTAINING PREROGATIVE ORDERS OR OTHER REMEDIES AT THE FEDERAL HIGH COURT WITHOUT HAVING TO SHOW ANY SPECIAL OR PARTICULAR INTEREST"

(**COPIES OF THE PAST APPROPRIATION ACTS AND REPORTS ON DEBATE OF THE APPROPRIATION BILL TO BE SENT IN A SEPARATE MAI**

CIRCULARS AND DIRECTIVES ON THE TREASURY SINGLE ACCOUNT (TSA) CAN BE ACCESSED ON http://oagf.gov.ng/treasury-single-account/

24. Paragraph 3 of article 9

3. Each State Party shall take such civil and administrative measures as may be necessary, in accordance with the fundamental principles of its domestic law, to preserve the integrity of accounting books, records, financial statements or other documents related to public expenditure and revenue and to prevent the falsification of such documents.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

The adminstrative framework for for preserving the integrity of accounting books records and finnancial statements etc are contained in the following legislations and policy documents:

1. SECTIONS 85-87 OF THE CONSTITUTION WHICH SETS UP THE OFFICE OF THE AUDITOR -GENERAL WITH POWERS TO AUDIT THE PUBLIC ACCCOUNTS OF THE FEDERATION.
2. FINANCE (CONTROL AND MANAGEMENT) ACT 1958.
3. FINANCIAL REGULATIONS 2009.
4. THE CENTRAL BANK OF NIGERIA ACT 2007
5. Penal/Crimnal Codes

The Auditor-General's report is laid annually before The National Assembly and the Ministries, Departments and Agencies indicted by the report are made to face the Public Accounts
Committee of the National Assembly to answer questions and provide clarifications.

The Nigeria Extractive Industries Transparency Initiative (NEITI) the subset of the global EITI has conducted a Fiscal Allocation and Statutory Disbursement Audit (FASD) 2012 which tracked disbursements to certain statutory bodies nd interrogated both their receipt and expenditure of designated statututory allocations. The report provided information otherwise unavailable information to the public The FASD report is available on the NEITI wesite www.neiti.org.ng

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. The Auditor-General's report is laid annually before The National Assembly.
2. The Ministries, Departments and Agencies indicted by the report are made to face the Public Accounts
Committee of the National Assembly to answer uestions and provide clarifications.
3. The Public Accounts Committee of the National Assembly holds hearings on the Auditor-General's Report
4. The Nigeria Extractive Industries Transparency Initiative (NEITI) the subset of the global EITI has conducted a Fiscal Allocation and Statutory Disbursement Audit (FASD) 2012 which tracked disbursements to certain statutory bodies nd interrogated both their receipt and expenditure of designated statututory allocations. The report provided information otherwise unavailable information to the public The FASD report is available on the NEITI wesite www.neiti.org.ng

The NEITI FASD Audit is publicly available on www.neiti.org.ng.

RECORDS OF HEARING OF THE PUBLIC ACCOUNTS COMMITTEE OF THE NATIONAL ASSEMBLY WILL BE SENT IN SEPARATE MAIL

25. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

There is need to review the FINANCE (CONTROL AND MANAGEMENT) ACT 1958 to incorporate new systems in Public Finance Management and harmonize with more recent legislations such as the Public Procurement Act and the Fiscal Responsibility Act.

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(LA) Legislative assistance: please describe the type of assistance

(IB) Institution-building: please describe the type of assistance

(PM) Policymaking: please describe the type of assistance

(CB) Capacity-building: please describe the type of assistance

(RA) Research/data-gathering and analysis: please describe the type of assistance

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

YES
1. UNODC /EU 10TH EDF
2. THE WORLD BANK

10. Public reporting

26. Subparagraph (a) of article 10

Taking into account the need to combat corruption, each State Party shall, in accordance with the fundamental principles of its domestic law, take such measures as may be necessary to enhance transparency in its public administration, including with regard to its organization, functioning and decision-making processes, where appropriate. Such measures may include, inter alia:

(a) Adopting procedures or regulations allowing members of the general public to obtain, where appropriate, information on the organization, functioning and decision-making processes of its public administration and, with due regard for the protection of privacy and personal data, on decisions and legal acts that concern members of the public;

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. The Freedom of Information Act was enacted in 2011 and the law gives Citizens the right to request for information in the custody of the government on diverse issues.The Preamble of the Act states as follows: " **AN ACT TO MAKE PUBLIC RECORDS AND INFORMATION MORE FREELY AVAILABLE , PROVIDE FOR PUBLIC ACCESS TO PUBLIC RECORDS AND INFORMATION, PROTECT PUBLIC RECORDS AND INFORMATION TO THE EXTENT CONSISTENT WITH THE PUBLIC INTEREST AND THE PROTECTION OF PERSONAL PRIVACY , PROTECT SERVING OFFICERS FROM ADVERSE CONSEQUENCES FOR DISCLOSING CERTAIN KINDS OF OFFICIAL INFORMATION WITHOUT AUTHORIZATION AND ESTABLISH PROCEDURES FOR THE ACHIEVEMENT OF THOSE PURPOSES AND: FOR RELATED MATTERS.**
2. The Act provides in Section 1(1) for access to information as a right and Section 1(2) states that an applicant need not demonstrate any special interest in the information being applied for.
3. An Access to Information unit has been set up in the Ministry of Justice to ensure full implementation of the Act.
4. Citizens are taking advantage of the Act to request for information from various government departments and are taking proactive steps including going to court in cases of denial or delay.
5. Most Ministries, Departments and Agencies (MDAs) publish Annual Reports and Information Hand Books on their structures, operations and activities.
6. Most MDAs have websites where they reregularly post information for the benefit of the Public.
7. Most MDAs are required to make periodic report to the National Assembly on their activities.
8 The National Assembly in the execution of its oversight functions also regularly invites accounting officers of MDAs to respond to issues and make clarifications.
9. Ministers give regular briefings (Ministerial Briefings) on the activities of theri MDAs. These briefings must be given at least once a year

AVAILABILITY OF INFORMATION

Information on the organization and decision -making processes of public institutions are available through the following processes
1. Websites of the Organizations
2. Information handbook and other public enlightenment materials of the organizations
3. Periodic media briefings

4. Public interractive forums
5. Freedom of Information Requests

2. Several sections of The Public Procurement Act 2007 (Sections 16, 23, 24, 25 and 38) facilitate transparency and public access to information. **EXCERPTS SHALL BE ATTACHED IN A SEPARATE MAIL**

3. The Fiscal Responsibility Act 2007 (Section 48) reads " Fiscal Transparency
1) The Federal Government shall ensure that its fiscal and financial affairs are conducted in a transparent manner and accordingly ensure full and timely disclosure and wide publication of all transactions and decisions involving public revenues and expenditures and their implications for its finances.
2) The National Assembly shall ensure transparency during the preparation and discussion of the Medium-Term Expenditure Framework, Annual Budget and the Appropriation Bill."

4. The over-arching principle of the EITI proces and the provisiosn of the The Nigerian Extractive Industries Transparency Initiative Act 2007 also facilitate trasparency and public access to information with the production and dissemination of the NEITI audit of the extractive sector.

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. Appointment of representatives of Civil Society organizations into the highest decision maeing bodies i.e. Boards of the following institutions:

- Nigerian Extractive Industries Transparency Initiative (NEITI)
- The Bureau of Publlic Procurement (BPP)
- The Fiscal Responsibility Commission.(FRC)

The enabling laws of the above institutions provide for civil society representaion in the Boards of these agencies as follows:

NEITI ACT 2007--Section 6(2)(ii).
PUBLIC PROCUREMENT ACT 2007--Section 2(f)(v).
FISCAL RESPONSIBILITY ACT 2007--Section 5(1)(b)(ii)

The presence of civil society representative on the board of NEITI and FRC since inception has ensured that civil society has a voice in the decision making process and also unrestricted access to information in the sector.

The ICPC has the following platforms and policies for public access to information and public engagement:

Internet and New Social Media Platforms

(i) Website address of the Commission: www.icpc.gov.ng <http://www.icpc.gov.ng>
(ii) Number of hits in the last one year: 192,998 and 2,118,024 as total number of visits over the years.
(iii) E-mail address of the Commission and number of mails received in the last one year: info@icpc.gov.ng <mailto:info@icpc.gov.ng>, 5944 Mails.
(iv) Social Network: Facebook: ICPC Nigeria (47,204 likes); Twitter: ICPC Nigeria @icpc_pe (2,141 followers); Instagram:ICPC Nigeria (371 followers); YouTube: ICPC Nigeria; ICPC Mobile App: Wahala Dey (Android, BBM, Microsoft and IOS platforms);
(v) Toll-free lines: MTN: 0803-123-0280, 0803-123-0281, 0803-123-0282, GLO: 0705-699-0190, 0705-699-0191 and 44 calls received in the last one year.
(vi) Newsletters of the Commission: ICPC News, ACTU Newsletter, Coalition Digest, NAVC Newsletter (www.icpc.gov.ng/downloads <http://www.icpc.gov.ng/downloads>)
(vii) A Frequently Asked Questions (FAQ) booklet giving information to members of the public on the dimensions of the activities of the Commission

3. Policy of ICPC on Public Interface/Communication Strategy

The Commission reaches out to the public by issuing out news releases on its activities through conventional media as well as new media. All activities of the Commission are disclosed to the general public with the exception of Investigation activities and identity of petitioners by the Chairman or the spokesperson from time to time, and as the need arises.

4. Commission Communication Strategy

The communication strategy of the Commission is all encompassing, It runs a Television programme weekly on NTA Network Service, participates in radio programmes and places jingles on radio stations across the country, holds interactive sessions with the media as well as engages the general public through its new media platforms

5. Engagement with CSOs

The Commission has on its register 357 Civil Society Organisations constituting its National Anti-Corruption Coalition (NACC) for the purpose of mass mobilization of Nigerians on and against corruption as provided in Section 6 (e) & (f)

BUREAU OF PUBLIC PROCUREMENT (BPP)

The BPP CSO Coalition list will be sent in a separate mail

EFCC

The EFCC has a number of hotlines available to the public for reporting and seeking information as follows: +234-9-9044751- 3, +2348093322644, 234-9093131991. They can also be reached by e mail at info@efccnigeria.org while the website is https://efccnigeria.org/efcc/

FREEDOM OF INFORMATION ACT

1. The FOI Implementation Guidelines will be sent in a separate mail

2. The Implementation Scorecard for the FOI is pasted below.

FREEDOM OF INFORMATION ACT, ANNUAL COMPLIANCE REPORT SCORECARD (2011 - 2015)

S/N	PUBLIC INSTITUTIONS	2011	2012	2013
1	FEDERAL MIN. OF JUSTICE	YES	YES	YES
2	NAT. PLANNING COMMISSION	YES	YES	YES
3	FED. MIN. OF WORKS	YES	NO	NO
4	MIN. OF COMM. & TECHNOLOGY	YES	NO	NO
5	FED. MIN. OF INFORMATION	YES	NO	NO
6	NIGERIAN LAW REFORM COM.	YES	NO	YES
7	FEDERAL MIN. OF POWER	YES	NO	NO
8	OSGF	YES	NO	NO
9	LEGAL AID COUNCIL OF NIG.	YES	NO	YES
10	NPHCDA	YES	NO	NO
11	NIGERIAN PRESS COUNCIL	YES	YES	YES
12	FED. ROADS MAINTANANCE AGENCY	YES	NO	YES
13	NIGERIAN COPY RIGHT COMM.	YES	NO	YES
14	FED. MIN. OF ENVIRONMENT	YES	NO	NO
15	MIN. OF POLICE AFFAIRS	YES	NO	NO
16	MIN. OF MINES AND STEEL	YES	NO	YES
17	NATIONAL YOUTH SERVICE CORPS	NO	YES	YES
18	NATIONAL CENTRE OF WOMEN DEV.	NO	YES	YES
19	NATIONAL ORIENTATION AGENCY	NO	YES	NO

20	FED. CAPITAL TERITTORY ADM.	NO	YES	YES
21	NATIONAL SPORTS COM.	NO	YES	YES
22	NATIONAL PENSION COMM.	NO	YES	YES
22	FED. ROAD SAFTY COMM.	NO	YES	YES
23	ACCOUNTANT GENERAL	NO	YES	NO
24	NIG. INST. OF SOCIAL & ECONOMIC RESEARCH	NO	YES	NO
25	NAPTIP	NO	YES	YES
26	FED. MIN. OF LAND, HOUSING & URBAN DEV.	NO	YES	NO
27	FED. MIN. OF TOURISM	NO	YES	NO
28	MANPOWER DEV.CENTRE (OHSF)	NO	YES	NO
29	NDLEA	NO	YES	NO
30	FED. MIN. OF HEALTH	NO	YES	NO
31	NIGERIAN FOOTBALL FEDERATION	NO	YES	YES
32	LAGOS UNI. TEACHING HOSPITAL	NO	YES	NO
33	NIGERIA ELECTRICITY REGULATORY COMMISION	NO	YES	YES
34	NEWS AGENCY OF NIGERIA	NO	YES	NO
35	FED. MIN. OF YOUTH DEV.	NO	YES	YES
36	FED. MEDICAL CENTRE, GUSAU	NO	YES	NO
37	INEC	NO	YES	NO
38	NATIONAL JUDIAL COUNCIL	NO	YES	NO
39	OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	NO	YES	NO
40	INSTITUTE OF TRANSPORT TECHNOLOGY	NO	YES	NO
41	NATIONAL AUTOMOTIVE COUNCIL	NO	YES	YES
42	CENTRAL BANK OF NIGERIA	NO	YES	YES
43	FED. MINISTRY OF AVIATION	NO	YES	NO
44	POLICE SERVICE COMMISSION	NO	NO	YES
45	FED. MIN. OF INDUSTRY,, TADE AND INVESTMENT	NO	NO	YES
46	NIGERIAN COMMUNICATION COMMISSION	NO	NO	YES
47	ABUJA GEOGRAPHIC INFO. SYSTEM	NO	NO	YES
48	FED. AIRPORT AUTHORITY OF NIGERIA	NO	NO	YES
49	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	NO	NO	YES
50	FED. COLLEGE OF EDUCATION (TECHNICAL) GOMBE	NO	NO	YES
51	NATIONAL POPULATION COMMISSION	NO	NO	YES
52	COURT OF APEAL	NO	NO	YES
53	MINISTRY OF INTERIOR	NO	NO	YES
54	JAMB	NO	NO	YES
55	INFRASTRUCTURE CONCESSON REGULATION COMM.	NO	NO	YES
56	NIGERIAN COPY RIGHT COMM.	NO	NO	YES
57	NIGERIAN AIRSPACE MANAGEMENT COMM.	NO	NO	YES
58	NATIONAL HUMAN RIGHT COMMISSION	NO	NO	YES
59	CORPORATE AFFAIRS COMM.	NO	NO	YES
60	USMAN DANFODIO UNI. TEACHING HOSP.	NO	NO	YES
61	FED. MIN. OF WATER RESOURCES	NO	NO	YES
62	NATIONAL POWER TRAINING INST OF NIG.	NO	NO	YES
63	FEDERAL COLL. OF EDUCATION (TECHNICAL) BICHI,KANO STATE	NO	NO	YES
64	FEDERAL MIN. OF WOMEN AFFAIRS AND SOCIAL DEV.	NO	NO	YES
65	NATIONAL BOUNDARY COMM.	NO	NO	YES
66	ALVAN IKOKU COLL. OF EDUC. OWERRI	NO	NO	YES
67	OFFICE OF THE NATIONAL SECURITY ADVISER	NO	NO	YES
68	REVENUE MOBILIZATION AND FISCAL COMM	NO	NO	YES
69	FEDERAL MIN. OF FINANCE	NO	NO	YES
70	FED. MIN. OF TRANSPORT	NO	NO	YES
71	NATIONAL BUREAU OF STATISTICS	NO	NO	YES
72	MIN. OF FOREIGN AFFARS	NO	NO	YES
73	NATIONAL FILM & VIDEO CENSORS BOARD	NO	NO	YES
74	DEBT MANAGEMENT OFFICE	NO	NO	NO
75	FED. UNI. DUTSIN-MA	NO	NO	NO
76	NIGERIA INST. OF ADVANCE LEGAL STUDIES	NO	NO	NO
77	FED. UNI. OF TECHNOLOGY MINNA	NO	NO	NO
78	FED. UNI. OF TECHNOLOGY AKURE	NO	NO	NO
79	NIGERIA INVESTMENT PROMOTION COUNCIL	NO	NO	NO
80	CENTRE FOR MANAGEMENT RESOURCES	NO	NO	NO
81	UNIVERSITY OF JOS	NO	NO	NO

82	NIGERIA DEPOSIT INSURANCE COMPANY	NO	NO	NO	
83	ECONOMIC AND FINANCIAL CRIMES COMM.	NO	NO	NO	
84	NIGERIA COPY RIGHT COMM	NO	NO	YES	
85	NATIONAL TEACHERS INST.	NO	NO	NO	
86	NATIONAL BROADCASTING COMMISSION	NO	NO	NO	
87	NATIONAL COUNCIL FOR ART AND CULTURE	NO	NO	NO	
88	FED MINISTRY OF FINANCE	NO	NO	NO	
89	MINISTRY OF DEFENCE	NO	NO	NO	
90	BUDGET OFFICE OF THE FED.	NO	NO	NO	
91	FED. INLAND REVENUE	NO	NO	NO	
92	FED. RADIO CORPORATION OF NIGERIA	NO	NO	NO	
93	NATIONAL SALARIES, INCOME & WAGES COMM.	NO	NO	NO	
94	UNI OF BENIN TEACHING HOSP	NO	NO	NO	
95	FEDERAL CHARACTER COMMISSION	NO	NO	NO	

27. Subparagraph (b) of article 10

Taking into account the need to combat corruption, each State Party shall, in accordance with the fundamental principles of its domestic law, take such measures as may be necessary to enhance transparency in its public administration, including with regard to its organization, functioning and decision-making processes, where appropriate. Such measures may include, inter alia:

...

(b) Simplifying administrative procedures, where appropriate, in order to facilitate public access to the competent decision-making authorities; and

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. The Regular Minsterial and other Briefings on official decisions and activities.
2. The Minster of Information briefs the media after each weekly meeting of the Executive Council of the Federation.
3. Citizens observe deliberations of the National Assembly
4. Proactive dissemination of publications and information handbooks of the various MDAS.
5. Regular interractive forums, seminars and workshops of the various MDAs
6. Constituency offices established by Legislators in their various constituences to enhance interraction with citizens.
7. Some MDAs and State Governments have established hotlines to enhance citizens access
8. Good Governance Tour of the country carried out by the Minister of Information
9. Presidential Media Chat
10. Involvement of CSOs on Boards and Advisory Councils of some of the MDAs.
11. Good governance platfom
12. Newsletters, websites, information handbooks and annual reports of the various agencies
13. Petition Boxes
14. Newly adopted whistle blower policy - Adopted by the EXCOF in December 2016

There is a special agency of government -The Service Compact unit (SERVICOM) whose mandate is to facilitate service delivery and interface with the public in all Ministries Departments and Agencies (MDAs). This agency has established desks in all MDAs to monitor compliance with the tenets of the Service Compact and enhance public access to government officials and services.

Further, agencies have communication strategies for engagement with the public which will be forwarded in a separate mail

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

ICPC PUBLIC INTERFACE PLATFORMS
Internet and New Social Media Platforms

(i) Website address of the Commission: www.icpc.gov.ng <http://www.icpc.gov.ng>
(ii) Number of hits in the last one year: 192,998 and 2,118,024 as total number of visits over the years.

(iii) E-mail address of the Commission and number of mails received in the last one year: info@icpc.gov.ng <mailto:info@icpc.gov.ng>, 5944 Mails.

(iv) Social Network: Facebook: ICPC Nigeria (47,204 likes); Twitter: ICPC Nigeria @icpc_pe (2,141 followers); Instagram:ICPC Nigeria (371 followers); YouTube: ICPC Nigeria; ICPC Mobile App: Wahala Dey (Android, BBM, Microsoft and IOS platforms);

(v) Toll-free lines: MTN: 0803-123-0280, 0803-123-0281, 0803-123-0282, GLO: 0705-699-0190, 0705-699-0191 and 44 calls received in the last one year.

(vi) Newsletters of the Commission: ICPC News, ACTU Newsletter, Coalition Digest, NAVC Newsletter (www.icpc.gov.ng/downloads <http://www.icpc.gov.ng/downloads>)

(vii) A Frequently Asked Questions (FAQ) booklet giving information to members of the public on the dimensions of the activities of the Commission

EFCC

i. Website- https://efccnigeria.org/efcc/

ii. Television program -The Eagle which airs on public and provate TV platforms

28. Subparagraph (c) of article 10

Taking into account the need to combat corruption, each State Party shall, in accordance with the fundamental principles of its domestic law, take such measures as may be necessary to enhance transparency in its public administration, including with regard to its organization, functioning and decision-making processes, where appropriate. Such measures may include, inter alia:

...

(c) Publishing information, which may include periodic reports on the risks of corruption in its public administration.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. The NEITI Audit Reports of the Extractive Sector published from 1999-2004, 2005, 2006, 2007 2008, 2009, 2010, 2011, 2012, 2013 all published on www.neiti.org.ng

The NEITI Audits has led to a remediation process within the oil and gas sector.
The following gaps were discovered through the audit process:
- The need for real time interface between the relevant agencies
- Need for metering to determine actual volumes
- Capacity gaps within the MDAs

1. TUGAR **S**coping Surveys published on the TUGAR website www.tugar.org.ng
. The TUGAR Surveys and Gap Analysis largely contributed to the commencement of the Corruption risk
Assessment project to identify vulnerabilities within the system.
3. Corruption Risk Assessment carried out in the Port Sector and in selected sectors in the three Ministries of Education, Health and Water Resources. (Port sector risk assessment report published in www.tugar.org.ng
4. Integrity Plans pursuant to the Risk Assessments currently being implemented in the Port sector and soon to commence in the other study sectors.

5.A Commiteewas set up with relevant MDAs to implement the proposed
Justice Sector Reforms and address challenges
The activities of the Justice Sector Reform has also led to the enactment of the Administration of Criminal
Justice Act and the ongoing implementation processes.

6. From 2002 to 2016, ICPC has conducted systems study and reviews in eighty-one (81) ministries, departments and agencies (MDAs) at both federal and state levels.

7. The ICPC has also conducted Ethics and Compliace Assessment of MDAs and is currently conducting risk assessmnet of the E-Governance payment platforms such as the IPPIS, GIFMIS)

8. The ICPC has also conducted an Integrated Budget Monitoring and procurement supervision in the MDAs -
9. The Bureau of Public Procurement also regularly conducts Procurement Audits.
10. The National Risk Assessment Secretariat has also conducted a risk assessment on Money Laundering

ON- GOING ACTIVITIES

A State of Corruption Study is currently on-going by the National Bureau of Statistics in partnership with the ACAs, with support from the UNODC and the EU.

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. Integirty Plan in the Port sector currently under implementation. The following measures have been adopted
a. Harmonized Standard Operating Procedure (SOP) adopted for the Port Sector and launched.
b. An IT-Based complaint and redress system, termed the Port Service Support Portal (PSSP) set up and launched.
The two products can be accessed on www.pssp.ng

29. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

In order to (fully) implement the provision under review, Government departments

1. Proactive dissemination of the available reports within the next one year.

2. Implemeting the recommended remedial issues disclosed by assessments and audits within the next two years.

3. Extending the assessments to cover more government departments within the next three years.

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(IB) Institution-building: please describe the type of assistance

(PM) Policymaking: please describe the type of assistance

(CB) Capacity-building: please describe the type of assistance

(RA) Research/data-gathering and analysis: please describe the type of assistance

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

YES
Technical assistance is being provided by teh UNDP and UNODC/EU in building capacities to conduct Corruption Risks and other forms of Assessments as well as dissemination and awareness raising

11. Measures relating to the judiciary and prosecution services

30. Paragraph 1 of article 11

1. Bearing in mind the independence of the judiciary and its crucial role in combating corruption, each State Party shall, in accordance with the fundamental principles of its legal system and without prejudice to judicial independence, take measures to strengthen integrity and to prevent opportunities for corruption among members of the judiciary. Such measures may include rules with respect to the conduct of members of the judiciary.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. Section 153 of the Constitution in Part 1 of the Third Schedule creates the National Judicial Council to superintend over the appointments of Judicial officers and excercise disciplinay control.
2. In order to further streghten integrity the Nigerian Judiciary Has adopted a Code of Conduct for Judicial Officers modeled on the Bangalore Principles of Judicial Conduct.
3. The NJC has a guideline and procediral rules for the appointment of judicial officers for all superior courts of record which can be accessed at this link--- http://www.njcgov.org/Press/Judicialofficersappointment.

3. Some sections of the Nigerian Judiciary have also adopted a SENTENCING GUIDELINE to ensure standardization and improve predictabilty in judgements

4. There is also an agency of government-The National Judicial Institute which has the responsibility of continuos education for judicial officers.

5. In addition, the Public Complaints Commission (the Ombudsman) has the power to investigate the administrative processes of courts. Section 5(3)(e) of teh Public Complaints Act Cap 377 LFN reads as follows "e) A Commissioner shall be competent to investigate administrative procedures of any court of law in Nigeria."

FMoJ to get guidelines for employment of judges

Case Mgt System (case assignment)

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. The Nigerian Judiciary has adopted a Code of Conduct for Judicial Officers modelled

on the Bangalore Principles of Judicial Conduct. **The Code of Conduct shall be attached in a separate mail.**

1. The National Judicial Council (NJC) has severally recommended dismissal and other forms of disciplinary action against judicial officers.
Some examples aer as follows:
- On the 25th of February 2013, The President, on the recommendation of the NJC, dismissed a Judge of the
Federal High Court -Justice Charles Archibong , for misconduct.
- In March 2013, the NJC suspended a judge of the Federal Capital Territory, Justice Mohammed Talba pending investigation for alleged misconduct.
- On the 24th of March 2013, the NJC commenced a two-day sitting on appointment and promotion of Judicial officers. Also on the agenda are petitions and disciplinary issues against twenty three Judges.
- Compulsory retirement of Justice Naaron for judicial misconduct - 2013
- In 2001, a judicial panel of enquiry was set up to investigate allegations of corruption in the Judiciary. (Justice Kayode Eso panel) Based on their report, 30 out of 47 Judges indicted by the report were sacked.
-Between 2009 and 2014 70 Judges were relieved of theri apointment on teh recommendation of teh NJC for acts of misconduct.
- Between 2015 -2016 9 Judges have been sacked on the recomendation of the NJC for various acts of misconduct.

2. The NJC has developed a National Judicial Policy to articulate and define its mandate. Tne policy can be accessed at http://www.njcgov.org/Press/NationalJudicialCouncil?name=nationaljudicialpolicy.pdf as well as Judicial Discipline Regulations which can be accessed at http://www.njcgov.org/Press/NationalJudicialCouncil?name=judicialdiscipline.pdf

3. There are recent instances of efforts to investigate and sanction erring judicial officers in accordance with the law. On the 7th of October 2016, the Department of State Security (DSS) executed search warrants and arrested some judges including Justices of the Supreme Court, on allegations of bribery. Some of the cases have been charged to court and the affected judicial officers have stepped down from their offices pending the conclusion of the investigations and trials.
Some newspaper headlines on the issue are pasted below.

a. <http://www.vanguardngr.com/2016/10/dss-arrest-judges/>

b. <http://www.premiumtimesng.com/news/top-news/214130-official-nigeria-supreme-court-judges-accused-corruption-step.html>

c. <http://www.nigerianmonitor.com/list-of-judges-arrested-by-dss-over-allegations-of-corruption/>

d. <http://www.thisdaylive.com/index.php/2016/10/08/apprehension-over-arrest-of-supreme-court-justices/>

Further the reaction of the NJC on teh arrest of the judicial on the arrest of the judicial officers is stated in Press Releases in the links below

a. <http://www.njcgov.org/Press/NationalJudicialCouncil?name=reactiontonba.pdf>

b. <http://www.njov.org/Press/NationalJudicialCouncil?name=advertorial.pdf>

4. In order to enhance the efficiency of trial of corruption cases, some ACAs have provisions in their laws for designation of Judges to try corruption cases. This is aimed at ensuring prioritization as well as encourage specialization and enhanced knowledge of corruption trial issues. Section 19 of the Economic and Financial Crimes (Establishment) Act reads as follows"

1) The Federal High Court or High Court of a state of the Federal Capital Territory has jurisdiction to try offenders under this Act.
(2) The Court shall have power, notwithstanding anything to the contrary in any other enactment,

(a) to impose the penalties provided for in this Act.
(b) To ensure that all matters brought before the court by the Commission against any person, body or authority shall be conducted with dispatch and given accelerated hearing
(c) To adopt all legal measures necessary to avoid unnecessary delays and abuse in the conduct of matters brought by the Commission before it or against any person, body or authority.

(3) The Chief Judge of the Federal High Court or a High Court of a State or the High Court of The Federal Capital Territory Abuja, as the case may be shall by order under his hand, designate court or judge he shall deem appropriate to hear and determine all cases under this act or other related offences under this Act.

(4) A court or judge so designated shall give such matters priority over other matter pending before it.

(5) In any trial for an offence under this act, the fact that an accused person is in possession of pecuniary resources or property for which he cannot satisfactorily account and which is disproportionate to his known sources of income, or that he had at or about the time of the alleged offence obtained an accreditation to his pecuniary resources or property for which he cannot satisfactorily account, may be proved and taken into consideration by the Court as corroborating the testimony of any witness in the trial."

Section 61(3) of the Corrupt Practices and Other Related Offences Act 2000 reads as follows:

" 61. (1) Every prosecution for an offence under this Act or any other law prohibiting bribery, corruption and other related offences shall be deemed to be done with the consent of the Attorney-General.

(2) Without prejudice to any other laws prohibiting bribery, Corruption, fraud or any other related offences by Public Officers or other persons, a public officer or any other person may be prosecuted by the appropriate authority for an offence of bribery, corruption, fraud or any other related offences committed by such public officer or other person contrary to any laws in force before or after the coming into effect of this Act and nothing in this Act shall be construed to derogate from or undermine the right or authority of any person or authority to prosecute offenders under any other laws.

(3) ***The Chief Judge of a State or the Federal Capital Territory, Abuja shall, by order under his hand, designate a court or judge or such number of courts or judges as he shall deem appropriate to hear and determine all cases of bribery, Corruption, fraud or other related offences arising under this Act or any other laws prohibiting fraud, bribery or Corruption; a court or judge so designated shall not, while being so designated, hear or determine any other cases provided that all cases of fraud, bribery, or corruption pending in any court before the coming into effect of this Act shall continue to be heard and determined by that court. "***

31. Paragraph 2 of article 11

2. Measures to the same effect as those taken pursuant to paragraph 1 of this article may be introduced and applied within the prosecution service in those States Parties where it does not form part of the judiciary but enjoys independence similar to that of the judicial service.

Is your country in compliance with this provision?

(P) Yes, in part

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

The Prosecution service does not form part of the Judiciary. However some steps have been taken to promote integrity within the Prosecutorial service as follows: .

1. There is a Code of Conduct for Federal Prosecutors coordinated from the Federal Ministry of Justice. The Code can be accessed at the Ministry's website as follows: http://www.justice.gov.ng/index.php/78-featured/105-code-of-conduct

2. Some prosecution agencies have adopted Codes of Conduct for their prosecutors and Prosecution Manuals (EFCC and ICPC).

3. All Prosecutors are Members of the Legal Profession guided by the Code of Ethics for Legal Practitioners. **(The EFCC draft Prosecutuion Manual will be sent in a separate Mail)**

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

ICPC Has developed a draft Code for its prosecutors
The EFCC has also developed a draft Code of Conduct for its Prosecutors
There is a Code of Conduct and Prosecutoral Guidelines for Prosecutors in the Federation

The draft Documents will be sent on a separate mail

32. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

1 Populalarization of the code of conduct for Prosecutors

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(IB) Institution-building: please describe the type of assistance

(PM) Policymaking: please describe the type of assistance

(CB) Capacity-building: please describe the type of assistance

(RA) Research/data-gathering and analysis: please describe the type of assistance

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

Yes

The UNODC, DFID and the US Embassy is supporting the Justice sector as well as the law Enforcement Agencies

12. Private sector

33. Paragraphs 1 and 2 of article 12

1. Each State Party shall take measures, in accordance with the fundamental principles of its domestic law, to prevent corruption involving the private sector, enhance accounting and auditing standards in the private sector and, where appropriate, provide effective, proportionate and dissuasive civil, administrative or criminal penalties for failure to comply with such measures.

2. Measures to achieve these ends may include, inter alia:
(a) Promoting cooperation between law enforcement agencies and relevant private entities;
(b) Promoting the development of standards and procedures designed to safeguard the integrity of relevant private entities, including codes of conduct for the correct, honourable and proper performance of the activities of business and all relevant professions and the prevention of conflicts of interest, and for the promotion of the use of good commercial practices among businesses and in the contractual relations of businesses with the State;
(c) Promoting transparency among private entities, including, where appropriate, measures regarding the identity of legal and natural persons involved in the establishment and management of corporate entities;
(d) Preventing the misuse of procedures regulating private entities, including procedures regarding subsidies and licences granted by public authorities for commercial activities;
(e) Preventing conflicts of interest by imposing restrictions, as appropriate and for a reasonable period of time, on the professional activities of former public officials or on the employment of public officials by the private sector after their resignation or retirement, where such activities or employment relate directly to the functions held or supervised by those public officials during their tenure;
(f) Ensuring that private enterprises, taking into account their structure and size, have sufficient internal auditing controls to assist in preventing and detecting acts of corruption and that the accounts and required financial statements of such private enterprises are subject to appropriate auditing and certification procedures.

Is your country in compliance with these provisions?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with these provisions of the Convention.

1. The newly established Financial Reporting Council established under the Financial reporting Council Act 2011 has issued Statement of Recommended Practice. The Act sets up the Finnacial Reporting Council (FRCN) which has the sole responsibility for making accounting, auditing, and reporting standards for the private and public sectors .
2. The Conference of Accountants General of the Federation has strongly endorsed the adoption of the
International Public Sector Accounting Standards (IPSAS).
3. Pursuant to this the Office of the Accountant General of the Federation (OAGF) conducted a Gap Analysis of current practices in Public Sector accounting and IPSAS and produced a remediation road map.
4. The Bureau of Public Procurement has adopted and is implementing the Code of Conduct for Public Officers involved in Procurement which includes rules on Conflict of Interest.The Public Procurement Act 2007 has provisions to regulate standards on Public Procurement which applies to both public and private sector. The Act provides for a Code of Conduct for Public Procurement (PART XI Section which is applicable to "All public officers,suppliers, contractors, and service providers with regards to their standards of conduct acceptable in matters involving the procurement and disposal of public assets." Also section 58 of the Act provides for offences and sanctions against persons inclusive of the private sector.
5. The Corporate Affairs Commission(CAC) established pursuant to the Companies and Allied Matters Act(CAMA) have regulations to ensure complaince with reporting standards in private companies. Only Companies who have complied with requirements to file Annual Returns can have transactions on their records at the CAC such as filing of resolutions and

other transactions.
6. There is also the Companies Regulations 2012 made pursuant to CAMA
7. The CAC has also faciliated KYC Policy made prusuant to CAMA
8. Securities and Exchange Commission (SEC) has the power to ensure that all Capital Market Operators comply with the laid down rules by the Investment and Securities Act.
9. SEC- also has a KYC Policy
10. The Central Bank of Nigeria (CBN) also enforces a KYC policy
11. Nigerian Financial Intelligence Unit (NFIU) and Special Control Unit against Money Laundering (SCUML) ensure the implementation of the KYC Policy.

12. The Economic and Financial Crimes (Establishemnt)Act 2004 has provisions to enforce standards within the private sector and imposes sanctions for infractions.
13. The Money Laundering (Prohibition) Act 2011 also has provisions applicable to the Private Sector
14. The different professional bodies have Code of Ethics applocable to their members in the public and private sectors. Examples are bodies such as the Nigerian Bar Association and The Medical and Dental Council of Nigeria.

15. The Companies and Allied matters Act 1990 provides a statutory framework for the regulation of the operations of private companies.

The following Legislations have provisions to regulate activities in the Private sesctor as it relates to Transparency and Accountability and preventing corruption.
8. Banks and other Financial Institutions Act (BOFIA) 1991 which has provisions to check illicit enrichment as it relates to staff of Banking Institutions.
9 Investmants and Securities Act 2007
10. Bank Employees (Declaration of Assets) Act 1986
11. Nigerian Investment Promotion Council Act 1995

The following frameworks address specific issues as follows:

A. TRANSPARENCY IN THE IDENTITY OF LEGAL AND NATURAL PERSONS

1. COMPANIES AND ALLIED MATTERS ACT 1990 (CAMA)
2. COMPANIES REGULATION 2012 PURSUANT TO CAMA
3. MONEY LAUNDERING (PROHIBITION) ACT 2011
4. INVESTMENT AND SECURITIES ACT 2007
5. CBN KYC POLICY

6. . THE CORPORATE AFFAIRS COMMISSION AS A CONDITION FOR INCORPORATON OF COMPANIES REQUIRES THE DISCLOSURE OF THE NATURAL AND JURISTIC PERSONS BEHIND THE COMPANY.

7. Code of Corporate Governance of the Securities and Exchange Commission (SEC), Code of Corporate Governance for Banks and other Financial Institutions

8. Federal Ministry of Industry Trade and Investment Regulations 2013 applicable to Designated Non-Bank as regards DNBPs

B. Preventing the misuse of procedures regulating private entities, including procedures regarding subsidies and licences granted by public authorities for commercial activities;

COMPANIES AND ALLIED MATTERS ACT 1990
SEC- requires licences to operate as funds Managers (Capital Market Operators)

THE ENABLING LAWS OF GOVERNMENT REGULATORY AGENCIES SUCH AS THE NIGERIAN COMMUNICATIONS COMMISSION (NCC), THE DIRECTORATE OF PETROLEUM RESOURCES (DPR), THE NATIONAL UNIVERSITIES COMMISSION (NUC) AND THE CONSUMERS PROTECTION COUNCIL (CPC) ALL PROVIDE GUIDELINES AND CONDITIONALITIES FOR FOR OPERATING LICENCES.
THE TERMS FOR THE OPERATING LICENCES INCLUDE ETHICAL STANDARDS AND SANCTIONS FOR NON-COMPLIANCE

C. Preventing conflicts of interest by imposing restrictions, as appropriate and for a reasonable period of time, on the professional activities of former public officials or

on the employment of public officials by the private sector after their resignation or retirement, where such activities or employment relate directly to the functions held or supervised by those public officials during their tenure;

1. THE CODE OF CONDUCT FOR PUBLIC OFFFICERS IN ARTICLE 5 PROHIBITS POST SERVICE EMPLOYMENT IN FOREIGN FIRMS FOR THE PRESIDENT, VICE PRESIDENT, GOVERNORS , DEPUTY GOEVRNORS AND THE CHIEF JUSTICE OF NIGERIA.
2. SECTION 292(2) OF THE 1999 CONSTITUTION PROHIBITS JUDICIAL OFFICERS FROM ACTING OR APPEARING AS LEGAL PRACTITIONERS UPON CEASING TO BE JUDICIAL OFFICERS, FOR ANY REASON WHATSOEVER.

D. **Ensuring that private enterprises, taking into account their structure and size, have sufficient internal auditing controls to assist in preventing and directing acts of corruption and that the accounts and required financial statements of such private enterprises are subject to appropriate auditing and certification procedures.**

1. Companies and Allied Matters Act 1990

2. . THE CORPORATE AFFAIRS COMMISSION (CAC) REQUIRES ALL REGISTERED COMPANIES TO FILE ANNUAL RETURNS TO WHICH AUDITED ACCOUNTS MUST BE ATTACHED
AND BI-ANNUAL STATEMENT OF AFFAIRS BY BANKS, INSURANCE COMPANIES AND OTHER FINANCIAL INSTITUTIONS

3. THE ANNUAL RETURNS AND AUDITED ACCOUNTS MUST BE PREPARED BY CERTIFIED ACCOUNTANTS -
4. THE SECURITIES AND EXCHANGE COMMISSION (SEC) IN ADDITION REQUIRES PUBLICLY QUOTED COMPANIES TO FILE AUDITED REPORTS.

5. THE CENTRAL BANK OF NIGERIA MONITORS AND ENFORCES ACCOUNTING AND AUDIT REGULATIONS FOR BANKS.

6 M**aintenance of Books and Records and Auditing Standards**

The following are prohibited:

1. ESTABLISHMENT OF OFF THE BOOKS ACCOUNTS
2. THE MAKING OF OFF THE BOOKS OR INADEQUATELY IDENTIFIED TRANSACTIONS.

This is by virtue of of the following legal provisions:

1. THE COMPANIES AND ALLIED MATTERS ACT 1990
2. THE FEDERAL INLAND REVENUE SERVICES ACT 2007
3. THE MONEY LAUNDERING (PROHIBITION)ACT 2011

7.DISALLOWED TAX DEDUCTIBILITY EXPENCES

Tax deductibility of expenses that constitute bribes are disallowed by virtue of the policies of the Federal Inland Revenue Services drawn from sections 9 and 24 of the
C OMPANIES INCOME
TAX ACT CAP. 60
L.F.N. 1990 ACT CAP.
C21 L.F.N. 2004 C.
Section 9 deals with
Charge of Tax while
section 24 deals with
deductions allowed.

An excerpt from section 24 reads " DEDUCTIONS ALLOWED: Save where the provisions of subsection (2) or (3) of section 14 or 16 of this Act apply, for the purpose of ascertaining the profits or loss of any company of any period from any source chargeable with tax under this Act, there shall be deduction all expenses for that period by that company wholly, exclusive, necessarily and reasonable incurred in the production of those profits including, but without otherwise expanding or limiting the generality of the foregoing"

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

IMPLEMENTATION EXAMPLES

1. There is an on going investigation and prosecution of oil subsidy scam suspects
2. Procedures for issuance of licenses to companies supplying products is under review
3. There has been revocation of licences of some banks and the prosecution of principal officers for unethical conduct.
4. There are also examples of some Companies wound up for corruption related cases
5. Non-Accredited courses scraped and institutions that did not meet the requirements shut down by the
National Universities Commission (NUC)
6. Prosecution and sealing up of offices of illegal fund managers by the Securities and exchange Commission
(SEC) -

7. . THE CENTRAL BANK OF NIGERIA MONITORS AND ENFORCES ACCOUNTING AND AUDIT REGULATIONS FOR BANKS.

8. The Economic and Finacial Crimes(Establishment) Act 2004. In the investigation and Financial Crimes which may include fraud and related audit offences , the EFCC and the Nigerian Police co-operate with relevant private entities such as Banks and other Financial institutions.

9. The Special Control Unit Against Money Laundering (SCUML) has facilitated the setting up of the National
Advisory Council on DNFI which is a body made up of Government Agencies and private sector entities such as

Companies, professional bodies like the Bar Association and Estate Valuers as well as Civil Society Organizations.

The following guidelines have also been issued by regulatory agencies to enhance transparency and accountability in the Private Sector.

3. THE CBN ANTI- MONEY LAUNDERING GUIDELINES
4. INSURANCE INDUSTRY POLICY GUIDELINES (IIPG) OF 2004 ISSUED BY NAICOM.
5. CODE OF CORPORATE GOVERNANCE FOR BANKS IN NIGERIA ISSUED BY THE CENTRAL BANK OF NIGERIA(CBN) IN 2006
6. CODE OF CONDUCT ON PUBLIC PROCUREMENT WHICH EXTENDS TO PRIVATE SECTOR ENTITIES
7. VOLUNTARY CODES SUCH AS THE CONVENTION ON BUSINESS INTEGRITY AND GLOBAL COMPACT
8. SCUML Regulatory Guideline for DNFBPs
9. SCUML Wider Customers Due Diligence (CDD) for Casino Operators
10. The Nigerian Extractive Industries Transparency Initiative has in collaboration with corporate entities in the Extractive Sector established a Companies Forum which deliberates on issues of common interest in the Extractive Sector and facilitates compliance with the EITI principles.

RELEVANT DOCUMENTS WILL BE SENT IN A SEPARATE MAIL AND REFERENCED APPROPRIATELY

34. Paragraph 3 of article 12

3. In order to prevent corruption, each State Party shall take such measures as may be necessary, in accordance with its domestic laws and regulations regarding the maintenance of books and records, financial statement disclosures and accounting and auditing standards, to prohibit the following acts carried out for the purpose of committing any of the offences established in accordance with this Convention:

(a) The establishment of off-the-books accounts;

(b) The making of off-the-books or inadequately identified transactions;

(c) The recording of non-existent expenditure;

(d) The entry of liabilities with incorrect identification of their objects;

(e) The use of false documents;

(f) The intentional destruction of bookkeeping documents earlier than foreseen by the law.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

The follwing are prohibited:

1. ESTABLISHMENT OF OFF THE BOOKS ACCOUNTS
2. THE MAKING OF OFF THE BOOKS OR INADEQUATELY IDENTIFIED TRANSACTIONS
by virtue of the policies of the Federal Inland Revenue Services (FIRS) and also by virtue of the following legal frameworks

1. THE COMPANIES AND ALLIED MATTERS ACT 1990
2. THE COMPANY INCOME TAX ACT CAP. 60 L.F.N. 1990 ACT (SECTION 24) Excerpt already provided
3. THE MONEY LAUNDERING (PROHIBITION)ACT 2011 (MLPA). Section 11 of the MLPA reads "

11.-(1) The opening or maintaining of numbered or anonymous accounts by any person, Financial Institution or corporate body is prohibited.
(2) A person shall not establish or operate a shell bank in Nigeria.
(3) A financial institution shall :
(*a*) not enter into or continue correspondent banking relationships with shell banks ; and
(*b*) satisfy itself that a respondent financial institution in a foreign country does not permit its accounts to be used by shell banks.
(4) Any person, Financial Institution or corporate body that contravenes the provisions of subsections (1), (2) and (3) of this section, commits an offence and is liable on conviction to :
(*a*) in the case of an individual, a term of imprisonment of not less than 2 years but not more than 5 years ; or
(*b*) in the case of a financial institution or corporate body, a fine of not less than N10,000,000 but not more than N50,000,000, in addition to :
(*i*) the prosecution of the principal officers of the corporate body, and
(*ii*) the winding up and prohibition of its constitution or incorporation under any form or guise.

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

NONE

35. Paragraph 4 of article 12

4. Each State Party shall disallow the tax deductibility of expenses that constitute bribes, the latter being one of the constituent elements of the offences established in accordance with articles 15 and 16 of this Convention and, where appropriate, other expenses incurred in furtherance of corrupt conduct.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

FEDERAL INLAND REVENUE SERVICES ACT 2007
Companies Income Tax Act CAP. 60 L.F.N. 1990 ACT
Ss 8& 10 ICPC Act. The ICPC Act as welll as other legislation unquivocally criminalize bribery and other corruption offences. Therefore it will not be possible to claim tax deductability for acts which are probihibited under the law. Sections 8-10 of the ICPC Act read as follows " ***Offences and Penalties***

8. (1) Any person who corruptly -

(a) ask for, receives or obtains any property or benefit of any kind for himself or for any other person; or

(b) agree or attempts to receive or obtain any property or

(c) benefit of any kind for himself or for any other person, on account of-

(i) anything already done or omitted to be done, or for any favour or disfavour already shown to any person by himself in the discharge of his official duties or in relation to any matter connected with the functions, affairs or business of a Government department, or corporate body or other organisation or institution in which he is serving as an official; or

(ii) anything to be afterwards done or omitted to be done or favour or disfavour to be afterwards shown to any person, by himself in the discharge of his official duties or in relation to any such matter as aforesaid, is guilty of an offence of Official corruption and is liable to imprisonment for seven (7) years.

(2) If in any proceedings for an offence under this section it is proved that any property or benefit of any kind, or any promise thereof, was received by a public officer, or by some other person at the instance of a public officer from a person-

(a) holding or seeking to obtain a contract, license, permit, employment or anything whatsoever from a Government department, public body or other organisation or institution in which that public officer is serving as such;

(b) concerned, or likely to be concerned, in any proceeding or business transacted, pending or likely to be transacted before or by that public officer or a government department, public body or other organisation or institution in which that public officer is serving as such; and

(c) acting on behalf of or related to such a person; the property, benefit or promise shall, unless the contrary is proved, be presumed to have been received corruptly on account of such a past or future act, omission, favour or disfavour as is mentioned in subsection (1)(a) or (b).

(3) In any proceedings for an offence to which subsection (1)(b) is relevant, it shall not be a defence to show that the accused-

(a) did not subsequently do, make or show the act, omission, favour or disfavour in question; or

(b) never intend to do, make or show the act, omission, favour or disfavour.

(4) Without prejudice to subsection (3), where a Police Officer or other public officer whose duties include the prosecution, detection or punishment of offenders is charged with an offence under this section arising from-

(a) the arrest, detention or prosecution of any person for an alleged offence; or

(b) an omission to arrest, detain or prosecute any person for an alleged offence; or

(c) the investigation of an alleged offence,

it shall not be necessary to prove that the accused believed that the offence mentioned in paragraph (a) (b) or (c), or any other offence had been committed.

9. (1) Any person who corruptly-

(a) gives, confers or procures any property or benefit of any kind to, on or for a public officer or to, on or for any other person; or

(b) promises or offers to give, confers, procure or attempt to procure any property or benefit of any kind to, on or for a public officer or any other person, on account of any such act, omission, favour or disfavour our to be done or shown by the public officer is guilty of an offence of official corruption and shall on conviction be liable to imprisonment for seven (7) years.

(2) If in any proceedings for an offence under this section it is proved that any Property or benefit of any kind, or any promise thereof, was given to a public officer or some other person at the instance of a public officer, by a person-

(a) holding or seeking to obtain a contract, licence, permit, employment or anything whatsoever from a Government department, public body or other organisation or institution in which that public officer is serving as such,or

(b) concerned or likely to be concerned in any proceeding or business transacted, pending or likely to be transacted before or by that public officer or a government department, public body or other organisation or institution in which that public officer is serving as such, or

(c) acting on behalf of or relative to such a person, the property, benefit or promise shall, unless the contrary is proved, be deemed to have been given corruptly on account of such a past or future act, omission, favour or disfavour as is mentioned in section 9(1) and (2).

10. Any person who -

(a) ask for, receives or obtains property or benefits of any kind for himself or any other person; or agrees or attempts to receive or obtain any property or benefit of any kind for himself or any other person;

on account of-

(i) anything already done or omitted to be done, or any favour or disfavour already shown to any person, by a public officer in the discharge of his official duties or in relation to any matter connected with the functions, affairs or business of a Government department, public body or other organisation or institution in which the public officer is serving as such; or

(ii) anything to be afterwards done or omitted, or any favour or disfavour to be afterwards shown to any person, by a public officer in the discharge of his official duties or in relation to any such matter as aforesaid, is guilty of an offence of official corruption and shall on conviction be liable to imprisonment for seven (7) years.

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

NONE

36. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

There is need to expressly state within the National Tax Policy Document that expences related to bribery and other corruption offences are not tax deductible. In practice, such expenses will not be allowed as tax deductible expences.

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(LA) Legislative assistance: please describe the type of assistance

(PM) Policymaking: please describe the type of assistance

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

The following agencies give support to the Federal Inland Revenue Services (FIRS)

i. United States Office of Technical Assistance.

ii. United States Treasury

iii. United Nations Office on Drugs and Crimes.

13. Participation of society

37. Paragraph 1 of article 13

1. Each State Party shall take appropriate measures, within its means and in accordance with fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as:
(a) Enhancing the transparency of and promoting the contribution of the public to decision-making processes;
(b) Ensuring that the public has effective access to information
(c) Undertaking public information activities that contribute to non-tolerance of corruption, as well as public education programmes, including school and university curricula;
(d) Respecting, promoting and protecting the freedom to seek, receive, publish and disseminate information concerning corruption. That freedom may be subject to certain restrictions, but these shall only be such as are provided for by law and are necessary:
(i) For respect of the rights or reputations of others;
(ii) For the protection of national security or ordre public or of public health or morals.

Is your country in compliance with this provision?

(P) Yes, in part

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. THE NIGERIAN EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE ACT 2007 , THE PUBLIC PROCUREMENT ACT 2007 AND THE FISCAL RESPONSIBILITY ACT 2007 all provide for the appointment of representatives of Civil Society Organizations into the Boards and Governing bodies of these agencies to ensure participation of society in these critical transparency institutions.

2. Several anti-corruption agencies work with CSO coalitions in executing their mandates
3. A national Whistleblower Reward Policy was adopted in December 2016
4. Integrity Curricullum developed for Basic Education grades 1-9 and General Studies for Tertiary Intitutions by ICPC in collaboration with the NERC

PROPOSALS FOR THE FUTURE

1.Continue to Strenghten the processes for the implementation of the Freedom of Information Law in all
MDAs within the next one year.

2. Enactment into Law of the Whistle Blowers and Witness Protection Bill currently pending at the
National Assembly in the next one year.

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. A representative of CSOs active in the extractice sector has alsways been a member of the National Stakeholders Working Group of NEITI since the agency was establishd and

enjoys the same rights as other members of the Board.
2. A representative of Civil Society is also on the Board of the Fiscal Responsibility Commission.

3. Several anti-corruption Agencies the ICPC, the EFCC, Bureau of Public Procurement and NEITI all have CSO
coalitions which work with them by inputing into their processes and assisting in public enlightenment.
- The ICPC -National Anti-Corruption Coalition (NACC, NAVC)
- The EFCC -Anti-Corruption Revolution (ANCOR)
4. The ICPC and EFCC both have Integrity programs in secondary and tertiary institutions targeted at the youth.
5. The EFCC has a program targeted at religious Leaders.
6. Access to Information to the general public has been improved with the enactment of the Freedom of
Information Law.

7. The National Judicial Council (NJC) which regulates the appointment and discipline of judicial officers has representation from the Nigerian Bar Association(NBA)
8. The Corporate Affairs Commission (CAC) has representation from NBA on the Board
9. The National Advisory Council established by SCUML has representation from professional bodies and CSOs
10. The regular Public Hearings at the National Assembly on diverse issues takes inputs from all segments of the society and ensures inclusive participation at such hearings.
11. Media forums - interactive sessions with the public by the ACAs, regular townhall meetings and village square meetings

38. Paragraph 2 of article 13

2. Each State Party shall take appropriate measures to ensure that the relevant anti-corruption bodies referred to in this Convention are known to the public and shall provide access to such bodies, where appropriate, for the reporting, including anonymously, of any incidents that may be considered to constitute an offence established in accordance with this Convention.

Is your country in compliance with this provision?

(P) Yes, in part

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. The main anti-corruption agencies (ACAs) are set up by either by the Constitution or other legislations, with appropriate structures and are therefore well known to the public.
2. The anti-corrruption agencies have published information handbooks and other publications which are widely disseminated to the public.
3. The ACAs regularly carry out enlightenment programs to publicize their activities and also have websites which are regularly updated.
Section 64(1) of the Corrupt Practices and Other related offences Act 2000 and Section 39(1) of the Economic and Finnacial Crimes (Establishment) Act 2004 and Section 8(1) PCC Act provides for some level of protection for informants.
4. The ACAs have hotlines and email addresses and media programs
5. The Code of Conduct Bureau (CCB) has drop off boxes where complaints can be made

The websites of the relevant agencies are as follows:

Bureau of Public Procurement (BPP), --WWW.BPP.GOV.NG
Code of Conduct Bureau www.ccb.gov.ng
Economic and Financial Crimes Commission (EFCC) ---www.efccnigeria.org
Independent Corrupt Practices and Other Related Offences Commission (ICPC) ---www.icpc.gov.ng

Nigerian Extractive Industries Transparency Initiative (NEITI)---- www.neiti.org.ng
Technical Unit on Governance and Anti-Corruption Reforms -(TUGAR)----- www.tugar.org.ng

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

The ICPC has the following policies and policies for engament with the public:
1 Commission Communication Strategy

The communication strategy of the Commission is all encompassing, It runs a Television programme weekly on NTA Network Service, participates in radio programmes and places jingles on radio stations across the country, holds interactive sessions with the media as well as engages the general public through its new media platforms.

2. Engagement with CSOs

The Commission has on its register 357 Civil Society Organisations constituting its National Anti-Corruption Coalition (NACC) for the purpose of mass mobilization of Nigerians on and against corruption as provided in Section 6 (e) & (f)

3. Policy of ICPC on Public Interface/Communication Strategy

The Commission reaches out to the public by issuing out news releases on its activities through

conventional media as well as new media. All activities of the Commission are disclosed to the general public with the exception of Investigation activities and identity of petitioners by the Chairman or the spokesperson from time to time, and as the need arises.

4. Internet and New Social Media Platforms

(i) Website address of the Commission: www.icpc.gov.ng <http://www.icpc.gov.ng>
(ii) Number of hits in the last one year: 192,998 and 2,118,024 as total number of visits over the years.

(iii) E-mail address of the Commission and number of mails received in the last one year: info@icpc.gov.ng <mailto:info@icpc.gov.ng>, 5944 Mails.
(iv) Social Network: Facebook: ICPC Nigeria (47,204 likes); Twitter: ICPC Nigeria @icpc_pe (2,141 followers); Instagram:ICPC Nigeria (371 followers); YouTube: ICPC Nigeria; ICPC Mobile App: Wahala Dey (Android, BBM, Microsoft and IOS platforms);
(v) Toll-free lines: MTN: 0803-123-0280, 0803-123-0281, 0803-123-0282, GLO: 0705-699-0190, 0705-699-0191 and 44 calls received in the last one year.
(vi) Newsletters of the Commission: ICPC News, ACTU Newsletter, Coalition Digest, NAVC Newsletter (www.icpc.gov.ng/downloads <http://www.icpc.gov.ng/downloads>)
(vii) A Frequently Asked Questions (FAQ) booklet giving information to members of the public on the dimensions of the activities of the Commission

NEITI, in addition to the CSO representative on its board, has has a CSO coalition with whom it has signed an MOU. The document will be sent in a separate mail.

The BPP has a 138 member CSO coalition which works with it in the areas of procurement monitoring and awareness raising. It will be attached in a separate mail

The following is the statistics from the CCB on their various interrative platforms

	Visitors to the CCB website	Hits	Followers on Facebook and Twitter
2014	1000	-	
2015	5,286	90,779	1,898

39. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

1. Enactment of the Whistle-Blower and Witness Protection Law which is already at the National
Assembly, within the next one year.

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(LA) Legislative assistance: please describe the type of assistance

(IB) Institution-building: please describe the type of assistance

(PM) Policymaking: please describe the type of assistance

(CB) Capacity-building: please describe the type of assistance

(RA) Research/data-gathering and analysis: please describe the type of assistance

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

YES

1.UNDP
2. UNODC/EU 10TH EDF
3. DFID/J4A
4. THE WORLD BANK

14. Measures to prevent money-laundering

40. Subparagraph 1 (a) of article 14

1. Each State Party shall:
(a) Institute a comprehensive domestic regulatory and supervisory regime for banks and non-bank financial institutions, including natural or legal persons that provide formal or informal services for the transmission of money or value and, where appropriate, other bodies particularly susceptible to money-laundering, within its competence, in order to deter and detect all forms of money-laundering, which regime shall emphasize requirements for customer and, where appropriate, beneficial owner identification, record-keeping and the reporting of suspicious transactions;

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

Section 3 to 5 MONEY LAUNDERING (PROHIBITION)ACT 2011 as ammended in 2012 read as follows "

PART I-PROHIBITION OF MONEY LAUNDERING
1. No person or body corporate shall, except in a transaction through a Financial Institution, make or accept cash payment of a sum exceeding-
(*a*) N5,000,000.00 or its equivalent, in the case of an individual ; or
(*b*) N10,000,000.00 or its equivalent in the case of a body corporate.
2.-(1) A transfer to or from a foreign country of funds or securities by a person or body corporate including a Money Service Business of a sum exceeding US$10,000 or its equivalent shall be reported to the Central Bank of Nigeria, Securities and Exchange Commission or the Commission in writing within 7 days from the date of the transaction.
(2) A report made under subsection (1) of this section shall indicate the nature and amount of the transfer, the names and addresses of the sender and the receiver of the funds or securities.
(3) Transportation of cash or negotiable instruments in excess of US$10,000 or its equivalent by individuals in or out of the country shall be declared to the Nigerian Customs Service.
(4) The Nigeria Customs Service shall report any declaration made pursuant to subsection (3) of this section to the Central Bank and the Commission.
(5) Any person who falsely declares or fails to make a declaration to the Nigerian Customs Service pursuant to Section 12 of the Foreign Exchange (Monitoring and Miscellaneous Provisions) Act, Cap. F34, LFN, 2004 is guilty of an offence and shall be liable on conviction to forfeit the undeclared funds or negotiable instrument or to imprisonment of not less than 2 years or to both.
3.-(1) A Financial Institution and a Designated Non-Financial Institution shall-
(*a*) identify a customer, whether permanent or occasional, a natural or legal person and any other form of legal arrangements, using identification documents as may be prescribed in any relevant regulation ;
(*b*) verify the identity of that customer using reliable, independent source documents data or information ; and
(*c*) identify the beneficial owner and take reasonable measures to verify the identity of the beneficial owner using relevant information or data obtained from a reliable source such that the Financial Institution or the Designated Non-Financial Institution is satisfied that it knows who the beneficial owner is.
(2) Financial Institutions and Designated Non-Financial Institutions shall

undertake customer due diligence measures when-
(*a*) establishing business relationships ;
(*b*) carrying out occasional transactions above the applicable designated threshold prescribed by relevant regulations, including transactions carried out in a single operation or in several operations that appear to be linked ;
(*c*) carrying out occasional transactions that are wire transfers ;
(*d*) there is a suspicion of money laundering or terrorist financing, regardless of any exemptions or thresholds ; or
(*e*) the Financial Institution or Designated Non-Financial Institution has doubts about the veracity or adequacy of previously obtained customer identification data.
(3) Financial Institutions or Designated Non-Financial Institutions shall-
(*a*) conduct on-going due diligent on a business relationship ;
(*b*) scrutinise transactions undertaken during the course of the relationship to ensure that the transactions are consistent with the institution's knowledge of the customer, their business and risk profile and where necessary, the source of funds ; and
(*c*) ensure that documents, data or information collected under the customer due diligence process is kept up-to-date and relevant by undertaking reviews of existing records, particularly for higher risk categories of customers or business relationships.
(4) Financial Institutions and Designated Non-Financial Institutions shall take enhanced measures to manage and mitigate the risks and-
(*a*) where higher risks are identified, take enhanced measures to manage and mitigate the risks ;
(*b*) where lower risks are identified, take simplified measures to manage and mitigate the risks, provided that simplified customer due diligent measures are not permitted whenever there is suspicion of money laundering or terrorist financing ;
(*c*) in the case of cross-border correspondent banking and other similar relationships and in addition to carrying out customer due diligence measures-
(*i*) gather sufficient information about a correspondent institution ;
(*ii*) assess the correspondent institution's anti-money laundering and combating the financing of terrorism controls ;
(*iii*) document respective responsibilities of each institution in this regard ; and
(*iv*) obtain management approval before establishing new correspondent relationships.
(5) A casual customer shall comply with the provisions of subsection (2) of this section for any number or manner of transactions including wire transfer involving a sum exceeding US$1,000 or its equivalent if the total amount is known at the commencement of the transaction or as soon as it is known to exceed the sum of US$1,000 or its equivalent.
(6) Where a Financial Institution or Designated Non-Financial Institution suspects or has reasonable grounds to suspect that the amount involved in a transaction is the proceeds of a crime or an illegal act it shall require identification of the customer notwithstanding that the amount involved in the transaction is less than US$1,000 or its equivalent.
(7) Where the customer is politically exposed persons, the Financial Institution or Designated Non-Financial Institution shall in addition to the requirements of subsection (1) and (2) of this section-
(*a*) put in place appropriate risk management systems ; and
(*b*) obtain senior management approval before establishing and during any business relationship with the politically exposed persons.
4.-(1) A casino shall-
(*a*) verify the identity of any of its customers carrying out financial transactions by requiring its customer to present a valid original document bearing his name and address ;

(*b*) record all transactions under this section in chronological order including-
(*i*) the nature and amount involved in each transaction ; and
(*ii*) each customer's surname, forenames, and address, in a register forwarded to the Ministry for that purpose.
(2) A register kept under subsection (1) (*b*) of this section shall be preserved for at least 5 years after the last transaction recorded in the register.
5.-(1) A Designated Non-Financial Institution whose business involves cash transaction shall-
(*a*) in the case of-
(*i*) a new business, before commencement of the business ;
(*ii*) existing business, within 3 months from the commencement of this Act, submit to the Ministry a declaration of its activities ;
(*b*) prior to any transaction involving a sum exceeding US$1,000 or its equivalent, identify the customer by requiring him to fill a standard data form and present his international passport, driving license, national identity card or such other document bearing his photograph as may be prescribed by the Ministry ;
(*c*) record all transactions under this section in chronological order, indicating each customer's surname, forenames and address in a register numbered and forwarded to the Ministry.
(2) The Ministry shall forward the information received pursuant to subsection (1) of this section to the Commission within 7 days of its receipt.
(3) A register kept under subsection (1) of this Section shall be preserved for at least 5 years after the last transaction recorded in the register.
(4) The Minister may make regulations for guiding the operations of Designated Non-Financial Institutions under this section.
(5) Notwithstanding the provisions of subsection (2) of this section, the Commission shall have powers to demand and receive reports directly from Designated Non-Financial Institutions.
(6) A Designated Non-Financial Institution that fails to comply with the requirements of customer identification and the submission of returns on such transaction as specified in this Act within 7 days from the date of the transaction commits an offence and is liable to-
(*a*) a fine of N250,000 for each day during which the offence continues; and
(*b*) suspension, revocation or withdrawal of license by the appropriate licensing authority as the circumstances may demand

EFCC Act further provides in Section 7 (1) as follows: "The Commission has power to -

(a) cause investigations to be conducted as to whether any person, corporate body or organization has committed any offence under this Act or other law relating to economic and financial crimes
(b) cause investigations to be conducted into the properties of any person if it appears to the commission that the person's lifestyle and extent of the properties are not justified by his source of income;

Section 24 Independent Corrupt Practices and Other Related Offences Act 2000 provides " Any person who, whether within or outside Nigeria, whether directly or indirectly, whether on behalf of himself or on behalf of any other person, enters into, or causes to be entered into, any dealing in relation to any property, or otherwise uses or causes to be used, or holds, receives, or conceals any property or any part thereof which was the subject-matter of an offence under sections 10, 11, 13, 14, 15, 16) 17, 18, 19, and 20 shall be guilty of an offence and shall on conviction be liable to imprisonment for a term not exceeding five (5) years."

Section 44(1) and (2) of the Act further provides "**44.** (1) Notwithstanding any written law or rule of law to the contrary, the Chairman of the Commission, if he has reasonable grounds to believe, arising from investigation carried out by an officer of the Commission, that any offence under this Act has been committed, may by written notice-

(a) require any person suspected of having committed such offence to furnish a statement in writing, on oath or affirmation and-

(i) identity every property, whether movable or immovable, whether within or outside Nigeria, belonging to him or in his possession, or in which he has any interest, whether legal or equitable, and specifying the date on which each of the properties so identified was acquired and the manner in which it was acquired, whether by way of any dealing, bequest, devise, inheritance, or any other manner;

(ii) identify every property sent out of Nigeria by him during such period as may be specified in the notice;

(iii) set out the estimated value and location of each of the properties identified under sub-paragraphs (i) and (ii), and if any of such properties cannot be located, the reason therefore;

(iv) state in respect of each of the properties identified under sub-paragraphs (i) and (ii) whether the property is held by him or by any other person on his behalf or whether it has diminished in value since its acquisition by him or and whether it has been commingled with other property which cannot be separated or divided without difficulty;

(v) set out all other information relating to his properties, business, travel or other activities as may be specified in the notice; and

(vi) set out all his sources of income, including earnings and gifts or other assets for such period; and

(b) require any relative or associate of the person referred to in sub-section (1) (a), or any other person whom the Chairman of the Commission has reasonable grounds to believe is able to assist in the investigation, to furnish a statement in writing on oath or affirmation and;

(i) identify every property, whether movable or immovable, whether within or outside Nigeria, belonging to him or in his possession, or in which such person has any interest, whether legal or equitable, and specifying the date on which each of the properties identified was acquired and the manner in which it was acquired, whether by way of any dealing, bequest, devise, inheritance, or any other manner;

(ii) identify every property sent out of Nigeria by him during such period as may be specified in the notice;

(iii) set out the estimated value and location of each of the properties identified under sub-paragraphs (I) and (ii) and if any of such properties cannot be located, the reason therefore;

(iv) state in respect of each of the properties identified under sub-paragraphs (i) and (ii) whether the property is held by him or by any other person on his behalf or whether it has been transferred, sold, or kept with any person or whether it has diminished in value since its acquisition by him or whether it has been commingled with other property which cannot be separated or divided without difficulty;

(v) set out all other information relating to each of the properties identified under sub-paragraphs (i) and (ii), and the business, travel or other activities of such person; and

(vi) set out all the sources of income, earnings, gifts or other assets for such period; and

(c) require any officer of any bank or financial institution, or any person who is in any manner or to any extent responsible for the management and control of the affairs of any bank or any financial institution to furnish copies of any or all accounts, documents and records relating to any person to whom a notice may be issued under paragraphs (a) or (b).

(2) Where the Chairman of the Commission has reasonable grounds to believe that any Public Officer who has been served with the written notice referred to in sub-section (1) owns, possesses, controls or holds any interest in any property which is excessive, having regard to his present or past emoluments and all other relevant circumstances, the Chairman may by written direction require him to furnish a statement on oath or affirmation explaining how he was able to own, possess, control or hold such excess and if he fails to explain satisfactorily such excess, he shall be presumed to have used his office to corruptly enrich or gratify himself and charged accordingly.

3. The Financial Intelligence Unit (NFIU) is set up under Section 1(1)(c) of the Economic and Finnacial Crimes (Establishment) Act which reads " The Commission is the designated Finnacial Intelligence Unit (FIU) in Nigeria, which is charged with the responsibility of coordinating the various institutions involved in the fight against money-laundering and enforcement of all laws dealing with economic and financial crimes in Nigeria."
4. In addition, there is the Special Control Unit Against Money Laundering (SCUML) which regulates and monitors Designated Non Financial Businesses (DNFBs)
The Central Bank of Nigeria monitors and regulates the Financial sector and issues regulatory guidelines

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

Pursuant to powers given under their laws, the relevant institutions have issued and are enforceing regulations aimed at preventing Money Laundering as follows:

2. CENTRAL BANK OF NIGERIA(CBN) AML REGULATION 2013
3. SECURITIES AND EXCHANGE COMMISSION (SEC) REGULATIONS
NATIONAL INSURANCE COMMISSION (NAICOM) REGULATIONS 4. 4. CORPORATE AFFAIRS COMMISSION REGULATIONS 2012
5. THE NFIU REGULATION OF 2015 which defines the autonomy of the NFIU as it relates to the EFCC
6. SEC REGULATION OF AMLC/CFT 2013
7. NAICOM AML REGULATION OF 2013

THESE WILL BE SENT IN A SEPARATE MAIL

8. Nigeria signed on to the EITI process and enacted the NEITI Act 2007. The EITI requirements currently include working to ensure disclosure of Beneficial Ownership information. NEITI is working to comply with these requirements using a phased approach which include developing a roadmap for full implementation by 2020 although implementation is to begin in January 2017
The beneficial ownership roadmap is available on the NEITI website.

41. Subparagraph 1 (b) of article 14

1. Each State Party shall:

...

(b) Without prejudice to article 46 of this Convention, ensure that administrative, regulatory, law enforcement and other authorities dedicated to combating money-laundering (including, where appropriate under domestic law, judicial authorities) have the ability to cooperate and exchange information at the national and international levels within the conditions prescribed by its domestic law and, to that end, shall consider the establishment of a financial intelligence unit to serve as a national centre for the collection, analysis and dissemination of information regarding potential money-laundering.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

SECTION 1 (2)(C) OF THE ECONOMIC AND FINANCIAL COMMISSION(ESTABLISHMENT) ACT 2004
WHICH READS AS FOLLOWS: "THE COMMISSION IS THE DESIGNATED FINANCIAL INTELLIGENCE UNIT (FIU) IN NIGERIA, WHICH IS CHARGED WITH THE RESPONSIBILITY OF COORDINATING THE VARIOUS INSTITUTIONS INVOLVED IN THE FIGHT AGAINST MONEY LAUNDERING AND ENFORCEMENT OF ALL LAWS DEALING WITH ECONOMIC AND FINANCIAL CRIMES IN NIGERIA"

In addition, there is a bill -***Nigerian Financial Intelligence Center Bill*** which is before the National Assembly to ensure the autonomy of the Financial Intelligence Unit.

The Nigerian Financial Intelligence Unit (NFIU) located within the EFCC is fully functional with a full complement of qualified staff.

NFIU exchanges information both locally and internationally, is a member of the EGMONT group and has signed MOUs with about 34 countries

Further there is a ***Special Control Unit Against Money Laundering (SCUML***), which has the mandate of analyzing and disseminating where appropriate, information relating to Designated Non-Finnacial Businesses and Professions (DNFBPs).

There is also an ***Inter Ministeral Committee*** made up of all Anti-Monel Laundering Stakeholders for the Implementation of Recommendation 2 of the FATF

An ***Authorised Officers Forum*** has also been established collaboration and sharing of information.

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. ESTABLISHMENT OF THE NFIU.
2. ESTABLISHEMNT OF THE SPECIAL CONTROL UNIT AGAINST MONEY LAUNDERING TO COVER DNFPBs
3. AMENDMENT OF THE MONEY LAUNDERING (PROHIBITION) ACT TO STRENGHTEN THE PROCESSES
4. ADOPTION OF A NATIONAL ANTI-MONEY LAUNDERING /COUNTER TERRORISM (AML/CFT IMPLEMENTATION STRATEGY
5. MEMBERSHIP OF THE EGMONT GROUP
6. SETTING UP OF THE PRESIDENTIAL COMMITTEE ON FATF TO CONDUCT A NATIONAL AML/CFT RISK ASSESSMENT AND COMPLETING THE NRA
7. NFIU has signed up to 40 MOUs with local and international agencies and disseminates intelligence information as apprpriate, to Law Enforcement Agencies.

8. Inter Ministeral Committee made up of all Anti-Monel Laundering Stakeholders - Implementation of Recommendation 2 of the FATF

9. Authorised Officers Forum for sharing of information and collaboration

Statistical Reports (STR, CTR, ETC) are contained in paged 19-25 of the **NFIU ACTIVITY REPORT** (TO BE ATTACHED IN A SEPARATE MAIL)

42. Paragraph 2 of article 14

2. States Parties shall consider implementing feasible measures to detect and monitor the movement of cash and appropriate negotiable instruments across their borders, subject to safeguards to ensure proper use of information and without impeding in any way the movement of legitimate capital. Such measures may include a requirement that individuals and businesses report the cross-border transfer of substantial quantities of cash and appropriate negotiable instruments.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. SECTION 2 (3) and (5) OF THE MONEY LAUNDERING(PROHIBITION) ACT 2011 as ammended has elaborate provisions on the issue (Please see earlier excerpt)
2.The Central Bank of Nigeria (CBN) Anti-Money Laundering Regulations 2013 provides compliance guidelines for financial institutions under the regulatory purview of the CBN on AML and Terrorist Financing issues.

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. The Nigerian Customs Service (NCS) requires all persons travelling in and out of Nigeria to declare all cash and other Negotiable Instruments in their possession above the sum of $10,000 in a Currency Declaration Form
(CDF)

2. A Preseidential Task force on bulk cash cross border movement made up of operatives from - EFCC, Department of State Security and Nigeria Custom Service has been established to monitor cross border cash movement and enforce compliance with regullations.
For information and statistics on regional and international cooperation on money laundering issues see pages **18-27 of the NFIU ACTIVITY REPORT 2015**

3. Between October 2015 and November 2016, the Task Force recovered about 10Million USD, in forfeited funds from breach of the regulations. In adiition, several cases of violation of the regulations are currently being prosecuted in court.
FRN Vs. Rowland Ojukwu and 1 Or (February 2016).

43. Paragraph 3 of article 14

3. States Parties shall consider implementing appropriate and feasible measures to require financial institutions, including money remitters:

(a) To include on forms for the electronic transfer of funds and related messages accurate and meaningful information on the originator;

(b) To maintain such information throughout the payment chain; and

(c) To apply enhanced scrutiny to transfers of funds that do not contain complete information on the originator.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. Sec 2,3 MONEY LAUNDERING (PROHIBITION)ACT 2011 as amended
2. CENTRAL BANK CIRCULAR ON AML REGULATIONS 2013
3. CBN CIRCULAR TO ALL DEPOSIT MONEY BANKS (DMBs) ON POSITION OF CHIEF COMPLIANCE OFFICERS (CCOs)
4. CBN 3 TIERr KYC POLICY
5. NFIU Reporting Guidelines to reporting entities

DOCUMENTS TO BE ATTACHED IN A SEPARATE MAIL

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. All financial instututions in Nigeria have requested all new and old account holders to comply with KYC and CDD requirements and have ensured compliance.
2. All banks have notices on KYC and AML requirements displayed in their operational premisis.

3. Financial institutions file returns to CBN to ensure compliance.
Bank Examiners from CBN monitor compliance and file Examination Reports

4. All records of transactions are maintained for a minimum of 5 years after completion of the Transaction or such longer period as required - Section 7 (5) MLPA 2011 as ammended and
Regulation 29 of CBN AML Regulation 2013

STATISTICAL DATA ON STR AND CTR CAN BE FOUND AT PAGES 13-15 OF TEH NFIU ACTIVITY REPORT 2015

44. Paragraph 4 of article 14

4. In establishing a domestic regulatory regime and supervisory regime under the terms of this article, and without prejudice to any other article of this Convention, States Parties are called upon to use as a guideline the relevant initiatives of regional, interregional and multilateral organizations against money-laundering.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. NIGERIA USES THE FOLLWING REGIONAL AND INTERREGIONAL INITIATIVES:
- FATF 40 RECOMMENDATIONS
- EGMONT GROUP
- GIABA

Nigera also makes use of AU and ECOWAS Protocols

Nigeria went through an assessment on Regulatory Frameworks by FATF through GIABA in 2013 which checked on effectiveness and institutional frameworks

Nigeria has done a mutual evaluation in 2007 and reported in 2008. There have been follow up reports to address deficiencies. One of such the assessment of Nigeria in 2013 on Regulatory Frameworks by FATF and GIABA which checked technical compliance.

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. DUE TO IMPROVED COMPLIANCE PROFILE NIGERIA WAS DELISTED FROM THE FATF NON COMPLIANT COUNTRIES LIST IN 2013
2.NIGERIA HAS BEEN ADMITTED TO MEMBERSHIP OF EGMONT GROUP SINCE 2007
3.NFIU HAS MOUs WITH ABOUT 40 COUNTRIES .SEE PAGES 18-27 OF THE NFIU ACTIVITY REPORT FOR DETAILS OF MOUs AND COOPERATION WITH OTHER JURISDICTIONS.
4.THE NFIU HAS RECORDED IMPROVED INFORMATION EXCHANGE WHICH HAS HELPED INVESTIGATIONS AND PROSECUTION

5. NIGERIA IS ALWAYS IN ATTENDANCE AT GIABA, EGMONT Group, UN and FATF PLENARY WHERE THE MUTUAL EVALUATION REVIEWS ARE CONDUCTED

45. Paragraph 5 of article 14

5. States Parties shall endeavour to develop and promote global, regional, subregional and bilateral cooperation among judicial, law enforcement and financial regulatory authorities in order to combat money-laundering.

Is your country in compliance with this provision?

(P) Yes, in part

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. Active participation in the ECOWAS initiative against Money- Laundering GIABA which Nigeria Chaired for 6 years
2. Participation in the Global initiative against Money laundering-FATF
3. Attending trainings for law enforcement Agencies
4. Nigeria is a member of West African Monetary Institute WAMI whose Director -General is a staff of the CBN
5. Nigeria hosts the stakeholder forum which include regulators, LEAs and supervisors. CBN also serves as the secretariat for inter agency forum and stakeholder forum.
6. Nigeria has also entered into several International Tax Treaties as listed above
7. Nigeria collaborates with the Interpol on issues relating to Money Laundering
8. Nigeria attends Meetings of Common Wealth Secretariat on International Cooperation in Criminal matters
9. Nigeria is a member of the West African Monetary Authority WAMA

Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

1. INTERPOL HELD A REGIONAL CONFERENCE ON MONEY LAUNDERING IN THE WEST AFRICAN SUB REEGION IN 2013 .
2. EFCC ACADEMY HAS BEEN DESIGNATED THE REGIONAL BUREAU FOR INTERPOL GLOBAL PROGRAM ON ANTI-CORRUPTION, FINANCIAL CRIME AND ASSET RECOVERY COVERING WEST AND CENTRAL AFRICA.
?

WEST AFRICAN POLICE CHEIFS FORUM (WEST AFRICAN SUB REGION) MEETS ANNUALLY IN NIGERIA

46. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

1.Enactment of the Nigerian Financial Intelligence Center Bill into Law.

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(LA) Legislative assistance: please describe the type of assistance

(IB) Institution-building: please describe the type of assistance

(PM) Policymaking: please describe the type of assistance

(CB) Capacity-building: please describe the type of assistance

(RA) Research/data-gathering and analysis: please describe the type of assistance

(IC) Facilitation of international cooperation with other countries: please describe the type of assistance

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

YES
UNODC,
US EMBASSY
DFID/J4A

IV. International cooperation

50. Special investigative techniques

223. Paragraph 4 of article 50

4. Decisions to use controlled delivery at the international level may, with the consent of the States Parties concerned, include methods such as intercepting and allowing the goods or funds to continue intact or be removed or replaced in whole or in part.

Has your country adopted and implemented the measures described above? (Check one answer)

(Y) Yes

Please cite the applicable measure(s)

Please cite the text(s)

NNNNNNNNNNN

Please provide examples of cases and attach case law if available

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If available, please provide related statistical data. Please provide per annum figures, as available

224. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

UUUUUUU

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(LA) Legislative assistance: please describe the type of assistance

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

V. Asset recovery

51. General provision

225. Article 51

1. The return of assets pursuant to this chapter is a fundamental principle of this Convention, and States Parties shall afford one another the widest measure of cooperation and assistance in this regard.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention, including identifying both any legal authorities/procedures for accepting requests for asset recovery and assessing that these requests are reasonably substantiated and supplemented as well as any time frame established under domestic laws and procedures for their execution, taking into account requests received from countries with similar or different legal systems and any challenges faced in this context.

1. **There is Mutual Legal Assistance Act which facilitates international cooperation.**
2. Pursuant to the MLA Act, guidelines have been developed and is on the website of the Federal Ministry of Justice (FMOJ) www.justice.gov.ng, as well as the UNODC website to ensure its ts availability to other state parties.
3.The setting up the Central Authority within the Federal Ministry of Justice has also enabled speedy international cooperation and Mutual Legal assistance. The Central Authority Unit (CAU) can be reached on e mail at cau@justice.gov.ng. The CAU has developed several process documents to facilitate International Cooperation as follows:
a. REQUIREMENTS FOR MUTUAL LEGAL ASSISTANCE--- http://www.justice.gov.ng/index.php/78-featured/73-central-authority-unit.
b. GUIDELINES FOR REQUESTS FOR MLA IN CRIMINAL MATTERS --- http://www.justice.gov.ng/documents/Guidelines%20for%20Requests%20for%20MLA%20to%20Nigeria.pdf.
c. GUIDELINES FOR REQUESTS FOR EXTRADITION OF A FUGITIVE SUSPECT/CRIMINAL--- http://www.justice.gov.ng/documents/Guidelines%20for%20Requests%20for%20Extradition%20to%20Nigeria.pdf.
4. An amendment to the MLA Act is currently pending at the National Assembly. The amendment seeks to make the Act -applicable generally to State parties beyond the Common Wealth.
5. The process of developing an MLA Protocol is on-going. The Central Authority is working with a Mentor for that purpose.

In addition the following excerpts from legislations provide the legal framework for seizure and return of stolen assets beyond Nigeria.

Section 6 of the EFCC Act provides as follows: "The Commission shall be responsible for -

(a) the enforcement and the due administration of the provisions of this Act;
(b) the investigation of all financial crimes including advance fee fraud, money laundering, counterfeiting, illegal charge transfers, futures market fraud, fraudulent encashment of negotiable instruments, computer credit card fraud, contract scam, etc.;
(c) the co-ordination and enforcement of all economic and financial crimes laws and enforcement functions conferred on any other person or authority;
(d) the adoption of measures to identify, trace, freeze, confiscate or seize proceeds derived from terrorist activities, economic and financial crimes related offences or the properties the value of which corresponds to such proceeds;
(e) the adoption of measures to eradicate the commission of economic and financial crimes;
(f) the adoption of measures which includes coordinated preventive and regulatory actions, introduction and maintenance of investigative and control techniques on the prevention of economic and financial related crimes;

(g) the facilitation of rapid exchange of scientific and technical information and the conduct of joint operations geared towards the eradication of economic and financial crimes;

(h) the examination and investigation of all reported cases of economic and financial crimes with a view to identifying individuals, corporate bodies or groups involved;

(i) the determination of the extent of financial loss and such other losses by government, private individuals or organizations;

(j) collaborating with government bodies both within and outside Nigeria carrying on functions wholly or in part analogous with those of the Commission concerning -

(i) the identification, determination, of the whereabouts and activities of persons suspected of being involved in economic and financial crimes,

(ii) the movement of proceeds or properties derived from the commission of economic and financial and other related crimes;

(iii) the exchange of personnel or other experts,

(iv) the establishment and maintenance of a system for monitoring international economic and financial crimes in order to identify suspicious transactions and persons involved,

(v) maintaining data, statistics, records and reports on person, organizations, proceeds, properties, documents or other items or assets involved in economic and financial crimes;

(vi) undertaking research and similar works with a view to determining the manifestation, extent, magnitude, and effects of economic and financial crimes and advising government on appropriate intervention measures for combating same

(k) dealing with matters connected with the extradition, deportation and mutual legal or other assistance between Nigeria and any other country involving Economic and Financial Crimes;

(l) The collection of all reports relating suspicious financial transactions, analyse and disseminate to all relevant Government agencies;

(m) taking charge of, supervising, controlling, coordinating all the responsibilities, functions and activities relating to the current investigation and prosecution of all offenses connected with or relating to economic and financial crimes;

(n) the coordination of all existing economic and financial crimes, investigating units in Nigeria;

(o) maintaining a liaison with office of the Attorney-General of the Federation, the Nigerian Customs Service, the Immigration and Prison Service Board, the Central Bank of Nigeria, the Nigeria Deposit Insurance Corporation, the National Drug Law Enforcement Agency, all government security and law enforcement agencies and such other financial supervisory institutions in the eradication of economic and financial crimes;

(p) carrying out and sustaining rigorous public and enlightenment campaign against economic and financial crimes within and outside Nigeria and;

(q) carrying out such other activities as are necessary or expedient for the full discharge of the functions conferred on it under this Act"

This enables the exchange of information with other agencies and other jurisdictions.

MLA STATISTICS WILL BE SENT IN A SEPARATE MAIL

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

Nigeria has returned the following assets to other State Parties as follows:

FRN Vs. *1. Emmanuel Nwude* *(*(2016)5NWLR(Pt.1506)471)

2. Amaka Martina Anajemba
3. Nzeribe Edeh Okoli
4. Finbaz Nig. Ltd.
5. Emrus Nig. Ltd.
6. Ocean Oil Marketing Nig. Ltd
7. African Shelter Bureau Nig. Ltd

This is a case of Fraud reported against one Emmanuel Nwude & 7 others for defrauding/bankrupting a Brazilian bank, Banco Noroeste S.A of the sum $110 million USD between 1995 and 1998 through Mr. Nelson Sakaguchi, a Director in the bank.
It was discovered that Mr. Nwude impersonated Paul Ogwuma, the then Governor of Central Bank of Nigeria and successfully convinced the Victim to "invest" in a new airport at Abuja. This was the third largest crime in banking history as it eventually lead to the collapse of the bank.
When the case was reported to the Commission, investigation generated overwhelming evidence against the suspects and they were charged to Lagos State High Court with 86 count charges bordering on Advance Fee Fraud and 15 counts on Bribery. The accused pleaded not guilty but later changed their plea after the testimony of six out of forty three witnesses. Judgment was given against them, they were convicted and the confiscated properties were forfeited, to be auctioned for restitution. The victim was paid the sum of $110 million USD as restitution from the proceeds of the auction through the Brazilian government.

2. FRN Vs. Weluche Umeh

This is a case of Fraud and Obtaining Money under False Pretense reported by one David Song Ruigong, a Chinese National against Weluche Umeh a Nigerian. The Complainant, who wrote from China, alleged that he supplied car parts valued at about $349,000 to the suspect but he took delivery of the parts and refused to pay him.
The suspect claimed that the alleged car parts were substandard hence he could not sell/pay the Complainant.
Investigation revealed that the suspect did take delivery of the car parts that he sold them but failed to pay the Complainant for the supply.
As a result of the evidence generated in the course of investigation, the sum of $80,000.00 was recovered from the suspect. For the restitution, the Complainant visited Nigeria and part of the said money was released to him. Part of the money was also restituted to him through the Central Bank of Nigeria after due approval.

3. ID/86C/2008 - FRN v Lawal Adewale Nurudeen(a.k.a. Benson Lawson, Dr Saheed Bakare and Greg O. Dickson): Acc person , then a 27years old university student herein went on the internet and under different guises, assume the identity of a Caucasian male, Nigerian medical doctor and one Greg o. Dickson, and through this false identity obtained a total sum of about 47, 816 USD from an Australian woman, Ros Sumner. Acting on a petition from the computer crime investigation unit, fraud and corporate crime investigation group, state crime operations command, Queensland police service, EFCC arrested the culprit, recovered proceeds of the crime in cash and real property and successfully prosecuted him before Obadina, J, High Court of Lagos who sentenced to 3years imprisonment. The court ordered restitution of the recovered proceeds which were remitted to the victim through the Australian High commission

5. ID/50C/2007 - FRN v Stanley Arinze Atuegwu: The EFCC whilst investigating a case of internet recruitment scam involving the sum of 78,000USD reported by a Sri Lankan National, P. S. Upali Karanaratna on 7/3/2006 made a controlled delivery vide Western Union money transfer through one of the banks

and the accused was arrested with the help of the bank when he came to collect the money. During investigation, EFCC recovered about 35,900USD which was handed over to the complainant and the case is presently at the final stage in court.

Below is also the MLA and Extradition status report from the Central Authority Unit

CENTRAL AUTHORITY UNIT
Office of the Hon. Attorney-General of the Federation and Minister of Justice
Plot 71, Shehu Shagari Way, Maitama District, Abuja-FCT

MLA/EXTRADITION REQUESTS, STATISTIC FOR THE YEAR 2015 TO 2016
INCOMING TO AND OUTGOING FROM NIGERIA

S/No.	COUNTRIES	No. OF INCOMING REQUESTS TO NIGERIA	*No. OF OUTGOING REQUESTS FROM NIGERIA*	INCOMING: FORWARDED TO COMPETENT AUTHORITIES FOR EXECUTION	INCOMING EXECUTED COMPLETI
	UNITED KINGDOM*	37	*13*	32	21
	TURKEY	11	*6*	9	7
	POLAND	7	*NIL*	6	5
	ITALY	12	*2*	10	4
	SWITZERLAND	9	*21*	7	4
	PORTUGAL	8	*4*	7	3
	SWEDEN	5	*2*	4	2
	INDIA	19	*8*	13	7
	TUNISIA	10	*3*	7	5
	ARGENTINA	5	*3*	3	3
	EGYPT	17	*14*	12	14
	VIETNAM	9	*NIL*	6	7
	ZAMBIA	15	*5*	13	11
	SLOVAKIA	6	*NIL*	4	4
	ARMENIA	4	*“*	4	2
	BELGIUM	24	*6*	21	14
	SPAIN	27	*7*	20	18
	NETHERLANDS*	18	*11*	15	13
	JAPAN	25	*28*	21	21
	LATVIA	6	*NIL*	5	NIL
	USA*	57	*31*	49	32
	RUSSIA	11	*4*	9	7
	ALBANIA	3	*NIL*	1	NIL
	FRANCE	18	*6*	11	9
	GREECE	9	*1*	5	3
	ROMANIA	6	*1*	4	2
	THAILAND	21	*17*	18	11

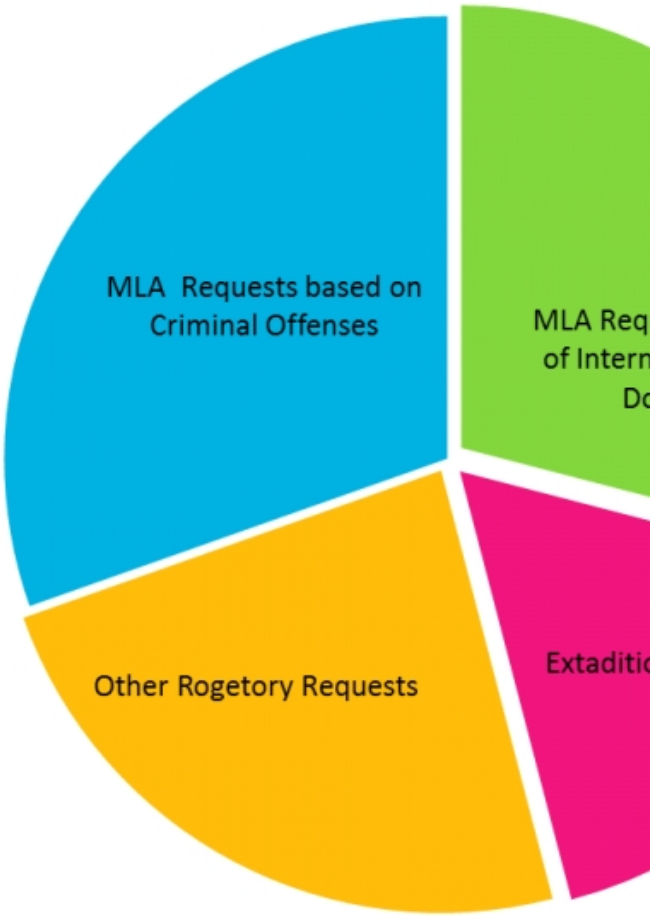
	VIETNAM	6	***5***	4	1
	BRAZIL	10	***4***	8	3
	LITHUANIA	5	***NIL***	3	2
	ADDIS ABABA	3	***3***	3	2
	CHINA	47	***8***	35	39
	GERMANY	16	***7***	12	11
	BULGARIA	8	***5***	5	5
	SERBIA	7	***2***	4	3
	AUSTRIA	18	***7***	16	12
	MEXICO	4	***1***	3	2
	GUINEA	17	***5***	15	7
	KOREA	21	***7***	18	7
	ANDOIRA	2	***NIL***	NIL	NIL
	DENMARK	7	***4***	6	4
	DUBAI, UAE	31	***35***	27	39
	TOGO	7	***9***	6	5
	GHANA	28	***16***	22	19
TOTAL		**636**	***311***	**503**	**390**

Source: *The Central Authority Unit (CAU) in the Office of the Hon. Attorney-General of the Federation and Minister of Justice, Federal Republic of Nigeria.*

**The CAU receives more Extradition requests from Countries with this Mark.*

- ***Total Number of Incoming Requests: …… 636***
- ***Total Number of Outgoing Requests: …… 311***
- ***Total Number of Incoming Requests Forwarded to the Competent Authorities for Execution:…….. 503***
- ***Total Number of Completed Incoming Requests:…….... 390***

Chart Representation of MLA/Extraditio
Incoming to and Outgoing from Ni



226. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

1. The Mutual Legal Assistance Bill pending before the National Assembly when passed will make the law applicable to State Parties beyond the Common Wealth.This will enhance international cooperation.

2. The abscence of a non-conviction -based forfeiture framework is an impediment ot speedy recovery of assets. A bill is before the national Assembly and is expected to be pased into Law in the next one year.

3. There is need for special accounts to be created for seized funds especially in cases of Bulk Cash Forfeitures. This will make the funds easily accessible in view of the government policy on Treasury Single Account(TSA).

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(LA) Legislative assistance: please describe the type of assistance

POCA
WHISTLEBLOWER AND WITNESS PROTECTION BILL

(IB) Institution-building: please describe the type of assistance

REVIVAL OF INTER-AGENCY MEETINGS/ COORDINATION AT POLICY AND OPERATION LEVELS

NEED FOR EACH LAW ENFORCEMENT AGENCY TO HAVE ASSET RECOVERY/FORFEITURE AND MANAGEMENT UNIT

(PM) Policymaking: please describe the type of assistance

DEVELOP A HARMONIZED SOP FOR MANAGING ASSETS ACROSS ALL AGENCIES

(CB) Capacity-building: please describe the type of assistance

SPECIALIZED TRAINING
DATABASE MANAGEMENT
STRATEGIC PLANS

(RA) Research/data-gathering and analysis: please describe the type of assistance

CENTRAL DATABASE
AGENCY SPECIFIC DATABASE
RESEARCH

(IC) Facilitation of international cooperation with other countries: please describe the type of assistance

TRAINING IN THE AREA OF MLA, EXTRADITION, FORFIETURE, INTELLIGENCE ETC

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

1. UNODC/EU10TH EDF
2. DfID
3. ERGP - ECONOMIC REFORMS AND GOVERNANCE PROJECT OF THE WORLD BANK
4. US EMBASSY INL - INTERNATIONAL NACORTICS AND LAW ENFORCEMENT FUND
5. GERMAN EMBASSY

6. SWISS EMBASSY
7. AUSTRALIA AID

52. Prevention and detection of transfers of proceeds of crime

227. Paragraph 1 of article 52

1. Without prejudice to article 14 of this Convention, each State Party shall take such measures as may be necessary, in accordance with its domestic law, to require financial institutions within its jurisdiction to verify the identity of customers, to take reasonable steps to determine the identity of beneficial owners of funds deposited into high-value accounts and to conduct enhanced scrutiny of accounts sought or maintained by or on behalf of individuals who are, or have been, entrusted with prominent public functions and their family members and close associates. Such enhanced scrutiny shall be reasonably designed to detect suspicious transactions for the purpose of reporting to competent authorities and should not be so construed as to discourage or prohibit financial institutions from doing business with any legitimate customer.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. Sections 1&2 of the Money Laundering Prohibition Act 2011 (MLPA) as ammended prohibit cash transactions above N5,000,000.00 for individuals and N 10,000,000.00 for corporate bodies and requires report to the Central Bank of Nigeria (CBN) and SEC by Banks and other Financial institutions, of every transfer of funds or securities of a sum exceeding $10,000.00 or equivalent. Section 3 of the MLPA requires detailed customer and beneficial owner identification in financial transactions. It further criminalizes failure to comply with these requirements by individuals and corporate entities, with penalties ranging from fines, imprisonment to winding up and revocation of banking licenses. section 3 requires all financial institutions to verify its customer 's identity and addresses before opening an account or entering into fiduciary transactions including renting safe deposit box or establishing any business relationship with the person. Further to the provisions of other laws such as the Central Bank of Nigeria Act, Bank and Other Financial Institutions Act (BOFIA), institutions such as the Nigeria Deposit Insurance Corporation (NDIC), in collaboration with the EFCC and the Nigerian Finnacial Intelligence Unit (NFIU) has adopted the Know Your Customer (KYC) Directive and Money Laundering Examination Procedure/Methodology Guidance Note. These policy douments check the maintenane of anonymous acounts particularly acounts with foreign transaction activity. These regulations apply to Banks and non-bank finanial instituions as well Designated Non-Financial Businesses and Professions (DNFBPs). The KYC Guidance Regulations requires Banks, in opening accounts, to demand from clients production of original copies of specified identity documents including permanent address and evidence of residence such as utility bills. In respect of corporate entities, assignees are required to produce Power of Attorney requiring them to act on behalf of the corporate body.

2. By Section 13 of the MLPA, relevant agencies may by order of court place certain Bank accounts under surveillance upon suspicion of crimes.

3. Further section 11 of the Code of Conduct for Public Officers requires all officials including Politically Exposed persons at all levels to decalre their assets upon assumption of office, periodically while in office and the end of office. "11. Declaration of Assets - Subject to the provisions of this Constitution, every public officer shall within three months after the coming into force of this Code of Conduct or immediately after taking office and thereafter :
(a) at the end of every four years; and
(b) at the end of the term of office;
submit to the Code of Conduct Bureau a written declaration of all his properties, assets and liabilities and those of his unmarried children under the age of 18 years.

Any statement in such declaration that is found to be false by any authority or person authorized in that behalf to verify it shall be deemed to be a breach of this Code.
Any property or assets acquired by a public officer after any declaration
required under this Constitution and which is not fairly attributable to income, gift or loan approved by this Code shall be deemed to have been acquired in breach of this Code unless the contrary is proved."

4. The Code of Conduct for Public Officers in Section 3 -prohibits Public Officers from maintaining foreign accounts."3. Prohibition of Foreign Accounts - The President, Vice President, Governor, Deputy Governor, Ministers of the Government of the Federation and Commissioners of the Governments of the States, members of the National Assembly and the Houses of Assembly of the States, and such other public officers or persons as the National Assembly may by law prescribe shall not maintain or operate a bank account in any country outside Nigeria."

5. DNFPBs are required to submit cash-based transaction reports on sums of $1000 and above or its eqivalent.

6. The government recently introduced the Bank Verification Number (BVN) which links all accounts by an individual or corporate entity in order to prevent anonymous accounts. Accounts without BVN can no longer be accessed after the given deadline.

1. ALL FINANCIAL INSTITUTIONS ARE IMPLEMENTING CUSTOMER DUE DILIGENCE GUIDELINES I.E. KYC AND KYCB.

2. DESIGNATED NON -FINANCIAL INSTITUTIONS (DNFIs) ARE ALSO IMPLEMENTING THE GUIDELINES AND FILING CURRENCY TRANSACTIONS REPORTS (CTRs) AND SUSPICIOUS TRANSACTION REPORTS(STRS)

3. REGULAR TRAININGS ARE CONDUCTED FOR FINANCIAL INSTITUTIONS BY NFIU AND THE SPECIAL CONTROL UNIT AGAINST MONEY-LAUNDERING (SCUML).

4. NFIU, AND CBN ENGAGE IN RISK BASED SPOT AND ROUTINE CHECKS ON FIs AND DNFIs.

5.THE CBN HAS ISSUED A GUIDELINES TO ENSURE COMPLAINCE OF THE DNFIs WITH THE REPORTING REQUIREMENTS BY REQUIRING THEIR COMPULSORY REGISTRATION WITH SCUML.

6. A PRESIDENTIAL COMMITTEE ON FATF WAS SET UP TO CONDUCT A RISK ASSESSMENT ON MONEY LAUNDERING AND TERRORIST FINANCING. THE RISK ASSESSMENT REPORT HAS BEEN RELEASED

THE FOLLOWING SANCTIONS ARE APPLICABLE FOR NON-COMPLIANCE:

1. TERM OF IMPRISONMENT RANGING FROM 2-10 YEARS NDER THE MONEY LAUNDERING ACT 2011

2. FINES RANGING FROM TWO HUNDRED AND FIFTY THOUSAND NAIRA TO FIFTY MILLION NAIRA PLUS IMPRISONMENT

3. PERSONAL LIABILITY OF DIRECTORS OF CORPORATE ENTITIES.

4. WINDING UP AND FORFEITURE OF ASSETS FOR CORPORATE BODIES

5. WITHDRAWAL OF OPERATING LICENCES.

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

1. BANKS AND OTHER FINANCIAL INSTITUTIONS ARE ACTIVELY IMPLEMENTING THE KNOW YOUR CUSTOMER(KYC) AND KNOW YOUR CUSTOMERS BUSINESS (KYCB) MEASURES.

2. THE NFIU USES THE KYC AND KYCB GUIDELINES EFFECTIVELY IN THEIR WORK AND THIS HAS LED TO TO INVESTIGATION AND PROSECUTION OF HIGH PROFILE CASES LEADING TO CONVICTIONS.

3. THE CENTRAL BANK OF NIGERIA(CBN) HAS ALSO SANCTIONED SOME BANKS FOR VIOLATION OF THE GUIDELINES.

COURT CASE

4. Prosecution of Banks and bankers for failing to ensure due diligence:

FHC/UY/33C/2014 - FRN v Sunday Ekpe 2. Dennis James and 3. EcoBank Plc. - EFCC received a complaint of fraudulent sale of shares valued at N60m and lodgment of the proceeds in EcoBank account 0273002548. Investigation revealed that lst and 2nd accused, staff of EcoBank failed to exercise due diligence in opening the account. Following investigation, EFCC arraigned both the bank and their staff of failure to exercise due diligence in opening account no 0273002548 contrary to section 7(3)(b) of the AFF Act, 2006.

1. ALL FINANCIAL INSTITUTIONS ARE IMPLEMENTING CUSTOMER DUE DILIGENCE GUIDELINES I.E. KYC AND KYCB.
2. DESIGNATED NON - FINANCIAL BUSINESSES AND PROFESSIONS (DNFBPs) ARE ALSO IMPLEMENTING THE GUIDELINES AND FILING CURRENCY TRANSACTIONS REPORTS (CTRs) AND SUSPICIOUS TRANSACTION REPORTS(STRS)
3. REGULAR TRAININGS ARE CONDUCTED FOR FINANCIAL INSTITUTIONS BY NFIU AND THE SPECIAL CONTROL UNIT AGAINST MONEY-LAUNDERING (SCUML).
4. NFIU, AND CBN ENGAGE IN RISK BASED SPOT AND ROUTINE CHECKS ON FIs AND DNFIs.
5.THE CBN HAS ISSUED A GUIDELINES TO ENSURE COMPLAINCE OF THE DNFIs WITH THE REPORTING REQUIREMENTS BY REQUIRING THEIR COMPULSORY REGISTRATION WITH SCUML.
6. A PRESIDENTIAL COMMITTEE ON FATF WAS SET UP TO CONDUCT A RISK ASSESSMENT ON MONEY LAUNDERING AND TERRORIST FINANCING. THE RISK ASSESSMENT REPORT HAS BEEN FINALIZED.

THE FOLLOWING SANCTIONS ARE APPLICABLE FOR NON-COMPLIANCE:

1. TERM OF IMPRISONMENT RANGING FROM 2-10 YEARS UNDER THE MONEY LAUNDERING ACT 2011
2. FINES RANGING FROM TWO HUNDRED AND FIFTY THOUSAND NAIRA TO FIFTY MILLION NAIRA PLUS TERMS OF IMPRISONMENT
3. PERSONAL LIABILITY OF DIRECTORS OF CORPORATE ENTITIES.
4. WINDING UP AND FORFEITURE OF ASSETS FOR CORPORATE BODIES
5. WITHDRAWAL OF OPERATING LICENCES.

THE FOLLOWING OPERATIONAL GUIDELINES ISSUES BY THE CENTRAL BANK AND OTHER RELEVANT INSTITUTIONS

1. Central bank of Nigeria (Anti-Money Laundering and Combating the Financing of Terrorism in Banks and Other Financial Institutions in Nigeria) Regulations 2013

2. Securities and Exchange Commission (Capital Market Operators Anti-money Laundering and combating the Financing of Terrorism)Regulations, 2013

3. Nigeria Insurance Commission(Anti-Money laundering and Countering the Financing of Terrorism) Regulations 2013

4. CBN Circular to Deposit Money Banks on Chief Compliance officers
5. CBN Three Tier KYC Policy
6. NFIU Reporting Guidelines to Entities
7. Special Control Unit against Money Laundering (SCUML) Regulations
8. SCUML Operational Guidelines for Casinos

228. Subparagraph 2 (a) of article 52

2. In order to facilitate implementation of the measures provided for in paragraph 1 of this article, each State Party, in accordance with its domestic law and inspired by relevant initiatives of regional, interregional and multilateral organizations against money-laundering, shall:

(a) Issue advisories regarding the types of natural or legal person to whose accounts financial institutions within its jurisdiction will be expected to apply enhanced scrutiny, the types of accounts and transactions to which to pay particular attention and appropriate account-opening, maintenance and record-keeping measures to take concerning such accounts; and

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. CENTRAL BANK OF NIGERIA (Anti-Money Laundering and Combating the Financing of Terrorism in Banks and Other Financial Institutions in Nigeria) Regulations 2013 REQUIRES ENHANCED DUE DILIGENCE ON THE ACCOUNTS OF POLITICALLY EXPOSED PERSONS (PEPs).
2. THE NFIU HAS ALSO DEVELOPED A REGULATORY OVERSIGHT OPERATIONAL MANUAL WHICH ---------- ?
3. FINANCIAL INSITUTIONS AND DNFBPs IN NIGERIA ACTIVELY IMPLEMENT THE CDD MEASURES AS DEVELOPED BY CBN AND SCUML
4. THE NFIU USES THE GO AML SOLUTION FOR SCRUTINY AND INVESTIGATION OF SUSPICIOUS ACCOUNTS
5. THE NFIU ALSO MAINTAINS A WATCH LIST ON DOMESTIC ACCOUNTS.

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

FRN Vs PATIENCE JONATHAN
FRN Vs DEZIANI ALISON MADUEKE

229. Subparagraph 2 (b) of article 52

2. In order to facilitate implementation of the measures provided for in paragraph 1 of this article, each State Party, in accordance with its domestic law and inspired by relevant initiatives of regional, interregional and multilateral organizations against money-laundering, shall:

...

(b) Where appropriate, notify financial institutions within its jurisdiction, at the request of another State Party or on its own initiative, of the identity of particular natural or legal persons to whose accounts such institutions will be expected to apply enhanced scrutiny, in addition to those whom the financial institutions may otherwise identify.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. SECTION 6 AND 13 OF THE MONEY LAUNDERING(PROHIBITION)ACT 2011 AS AMMENDED

"**EXCERPTS FROM THE MLPA ACT 2011 (AS AMENDED)**

6.-(1) Where a transaction-
(*a*) involves a frequency which is unjustifiable or unreasonable ;
(*b*) is surrounded by conditions of unusual or unjustified complexity ;
(*c*) appears to have no economic justification or lawful objective ; or
(*d*) in the opinion of the Financial Institution or Designated Non-Financial Institution involves terrorist financing or is inconsistent with the known transaction pattern of the account or business relationship, that transaction shall be deemed to be suspicious and the Financial Institution involved in such transaction shall seek information from the customer as to the origin and destination of the fund, the aim of the transaction and the identity of the beneficiary.
(2) A Financial Institution or Designated Non-Financial Institution shall immediately-
(*a*) draw up a written report containing all relevant information on the matters mentioned in subsection (1) of this section together with the identity of the principal and, where applicable, of the beneficiary or beneficiaries ;
(*b*) take appropriate action to prevent the laundering of the proceeds of a crime or an illegal act ; and
(*c*) report any suspicious transaction and actions taken to the Economic and Financial Crimes Commission.
(3) The provisions of subsections (1) and (2) of this section shall apply whether the transaction is completed or not.
(4) The Economic and Financial Crimes Commission shall acknowledge receipt of any disclosure, report or information received under this section and may demand such additional information as it may deem necessary.
(5) (*a*) The acknowledgement of receipt shall be sent to the Financial Institution or Designated Non-Financial Institution within the time allowed for the transaction to be undertaken and it may be accompanied by a notice deferring the transaction for a period not exceeding 72 hours.
(*b*) Notwithstanding the provisions of paragraph (*a*) of this subsection, the Chairman of the Economic and Financial Crimes Commission or his authorised

representative shall place a Stop Order not exceeding 72 hours, on any account or transaction if it is discovered in the course of their duties that such account or transaction is suspected to be involved in any crime.
(6) If the acknowledgment of receipt is not accompanied by a stop notice, or where the stop notice has expired and the order specified in subsection (7) of this section to block the transaction has not reached the Financial Institution or Designated Non-Financial Institution, it may carry out the transaction.
(7) Where it is not possible to ascertain the origin of the funds within the period of stoppage of the transaction, the Federal High Court may, at the request of the commission, or other persons or authority duly authorized in that behalf, order that the funds, accounts or securities referred to in the report be blocked.
(8) An order made by the Federal High Court under this subsection (7) of this section shall be enforced forthwith.
(9) A Financial Institution or Designated Non-Financial Institution which fails to comply with the provisions of subsections (1) and (2) of this section commits an offence and liable on conviction to a fine of N1,000,000 for each day during which the offence continues.
(10) The directors, officers and employees of Financial Institutions and Designated Non-Financial Institutions who carry out their duties under this Act in good faith shall not be liable to any civil or criminal liability, or have any criminal or civil proceedings brought against them by their customers.

13.-(1) The Commission, Agency, Central Bank of Nigeria or other regulatory authorities pursuant to an order of the Federal High Court obtained upon an *ex-parte* application supported by a sworn declaration made by the Chairman of the Commission or an authorized officer of the Central Bank of Nigeria or other regulatory authorities justifying the request, may in order to identify and locate proceeds, properties, objects or other things related to the commission of an offence under this Act, the Economic and Financial Crimes Commission (Establishment) Act or any other law-
(*a*) place any bank account or any other account comparable to a bank account under surveillance ;
(*b*) obtain access to any suspected computer system ;
(*c*) obtain communication of any authentic instrument or private contract, together with all bank, financial and commercial records, when the account, the telephone line or computer system is used by any person suspected of taking part in a transaction involving the proceeds of a financial or other crime.
(2) The Agency may exercise the powers conferred under subsection (1) of this section where it relates to identifying or locating properties, objects or proceeds of narcotic drugs or psychotropic substances.
(3) In exercising the power conferred under subsection (2) of this section, the Agency shall promptly make a report to the Commission.
(4) Banking secrecy or preservation of customer confidentiality shall not be invoked as a ground for objecting to the measures set out in subsection (1) and (2) of this section or for refusing to be a witness to facts likely to constitute an offence under this Act, the Economic and Financial Crimes Commission (Establishment), etc.) Act or any other law."

2. GUIDELINES FROM CBN, NAICOM AND THE SECURITY AND EXCHANGE COMMISSION ALREADY ATTACHED IN A SEPARATE MAIL

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

THE FOLLOWING ARE SUMMARY OF COURT CASES WHERE FINANCIAL INSTITUTIONS WERE REQUESTED TO APPLY ENHANCED DUE DILIGENCE

ID/50C/2007 - FRN v Stanley Arinze Atuegwu: The EFCC whilst investigating a case of internet recruitment scam involving the sum of 78,000USD reported by a Sri Lankan National, P. S. Upali Karanaratna on 7/3/2006 made a controlled delivery vide Western Union money transfer through one of the banks and the accused was arrested with the help of the bank when he came to collect the money. During investigation, EFCC recovered about 35,900USD which was handed over to the complainant and the case is presently at the final stage in court.

2. FRN Vs. JIDE OMOKERE - In this case, investigation revealed he had 33 accounts in various banks of the Federation. These accounts were linked based on the information from various mandate files hence they were subsequently flagged, thereby securing the funds in account. This enabled the Commission to obtain an Interim Order of Forfeiture of the funds.

3. In FRN Vs. SPOG Petrochemical, Post No Debit (PND) status was also placed on the account which led to the recovery of over a Billion Naira.

EFCC

230. Paragraph 3 of article 52

3. In the context of paragraph 2 (a) of this article, each State Party shall implement measures to ensure that its financial institutions maintain adequate records, over an appropriate period of time, of accounts and transactions involving the persons mentioned in paragraph 1 of this article, which should, as a minimum, contain information relating to the identity of the customer as well as, as far as possible, of the beneficial owner.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

SECTION 7 MONEY LAUNDERING (PROHIBITION) ACT 2011 as ammended provides as follows:

" A l financial institution or designated non-financial institution shall preserve and keep at the disposal of the authorities specified in section 3 of this Act

a. the record of a customer's identification for a period of at least five years after the closure of the accounts or the severance of relations with the customer

b. the record and other related information of a transaction carried outby a customer and the report provided for in section 6of this Act shall be preserved , for a period of at least 5 years after carrying out the transaction or making of the report as the case may be."

SECTION 8 OF THE MLPA reads " The records referred to in section 7 of this Act shall be communicated on
demand to the Central Bank of Nigeria or the National Drug Law Enforcement Agency (in this Act referred to as the “Agency”) and such other regulatory authorities or judicial persons as the Commission may specify, from time to time, by order published in the gazette.

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

NFIU AND SCUML CARRY OUT PERIODIC COMPLIANCE INSPECTIONS/EXAMINATION ON FINANCIAL INSTITUTIONS AND DNFPBs

SCUML STATISTICS ON COMPLIANCE WILL BE ATTACHED IN A SEPARATE MAIL

231. Paragraph 4 of article 52

4. With the aim of preventing and detecting transfers of proceeds of offences established in accordance with this Convention, each State Party shall implement appropriate and effective measures to prevent, with the help of its regulatory and oversight bodies, the establishment of banks that have no physical presence and that are not affiliated with a regulated financial group. Moreover, States Parties may consider requiring their financial institutions to refuse to enter into or continue a correspondent banking relationship with such institutions and to guard against establishing relations with foreign financial institutions that permit their accounts to be used by banks that have no physical presence and that are not affiliated with a regulated financial group.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

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include the MONEY LAUNDERING (PROHIBITION) ACT 2011 (As Amended)

The Bank and Other Financial Institutions Act provides as follows: "

2. (1) No person shall carry on any banking business in Nigeria except it is a company

duly incorporated in Nigeria and holds a valid banking licence issued under this Act.

(2) Any person who transacts banking business without a valid licence under this Act is guilty of an offence and liable on conviction to a term of imprisonment not exceeding 10 years or a fine exceeding N500,000 or to both such imprisonment and fine.

3. (1) Any person desiring to undertake banking business in Nigeria shall apply in writing to the Governor for the grant of a licence and shall accompany the application with the following-

(a) feasibility report of the proposed bank;

(b) a draft copy of the memorandum and articles of association of the proposed bank;

(c) a list of the shareholders, directors and principal officers of the proposed bank and their particulars;

(d) the prescribed application fee; and

(e) such other information, documents and reports as the Bank may, from time to time, specify.

(2) After the applicant has provided all such information, documents and report as the Bank may require under subsection (1) of this section, the shareholders of the proposed bank shall deposit with the Bank a sum equal to the minimum paid-up share capital that may be applicable under section 9 of this Decree.

(3) Upon the payment of the sum referred to in subsection (2) of this section, the Governor may issue a licence with or without conditions or refuse to issue a licence and the Governor need not give any reasons for the refusal.

(4) Where an application for a licence is granted, the Bank shall give written notice of that fact to the applicant and the licence fee shall be paid.

4. The Bank may invest any amount deposited with it pursuant to section 3(2) of this Act in treasury bills or such other securities until such a time as the Governor shall decide whether or not to grant a licence, and where the licence is not granted the Bank shall repay the sum deposited to the applicant, together with the investment income after deducting administrative expenses and tax on the income.

5. (1) Except as provided in section 9(2) of this Act, the Governor may vary or revoke any condition subject to which a licence was granted or may impose fresh or additional conditions to the grant of a licence.

(2) Where the grant of a licence is subject to conditions, the bank shall comply with those conditions to the satisfaction of the Bank within such period as the Bank may deem appropriate in the circumstances.

(3) Any bank which fails to comply with any of the conditions of its licence is guilty of an offence under this section and shall be liable on conviction to a fine not exceeding N1,000 for each day during which the condition is not complied with.

(4) Where the Governor proposes to vary, revoke or impose fresh or additional conditions on a licence, he shall, before exercising such power, give notice of his intention to the bank concerned and give the bank an opportunity to make a representation to him thereon.

(5) Any bank which fails to comply with any fresh or additional condition imposed in relation to its licence is guilty of an offence and liable on conviction to a fine of N100,000 and where the offence continues, to an additional fine of N1,000 for each day during which the offence continues.

6. No bank may open or close any branch office anywhere within or outside Nigeria except with the prior consenting writing of the Bank.

7. Except with the prior consent of the Governor, no bank shall enter into an agreement or arrangement-

(a) which results in a change in the control of the bank;

(b) for the sale, disposal or transfer howsoever of the whole or any part of the business of the bank;

(c) for the amalgamation or merger of the bank with any other person;

(d) for the reconstruction of the bank;

(e) to employ a management agent or to transfer its business to any such agent.

8. (1) Except with the approval of the Bank, no foreign bank shall operate a representative office in Nigeria.

(2) Any person who contravenes subsection (1) of this section or section 7 of this Decree is guilty of an offences and liable on conviction to a fine of N100,000 and in the case of a continuing offence to an additional fine of N10,000 for each day during which the offence continues."

The Central Bank of Nigeria Act provides as follows: "42.-(1) The Bank shall wherever necessary seek the co-operation of
and co-operate with other banks in Nigeria to -
(a) promote and maintain adequate and reasonable financial service for
the public;

(b) ensure high standards of conduct and management throughout the banking system; and
(c) further such policies not inconsistent with this Act as shall in the opinion of the Bank be in the national interest.

43.---- (1) There is hereby established for the purpose of co-ordination the supervision of financial institutions, a Financial Services Regulation Coordinating Committee (in this Act referred to as ":the Committee").
(2) The Committee shall consist of -
a) the Governor of the Bank who shall be the Chairman;
b) the Managing Director, Nigeria Deposit Insurance Corporation;
c) the Director-General, Securities and Exchange Commission;
d) the Commissioner for Insurance;
e) the Registrar-General, Corporate Affairs Commission; and
f) a representative of the Federal Ministry of Finance not below the rank of a Director.
44. Objectives of the Committee
The objectives of the Committee shall be to
a) co-ordinate the supervision of financial institutions especially conglomerates
b) cause reduction of arbitrage opportunities usually created by differing regulation and supervision standards amongst supervisory authorities in the economy
c) deliberate on problems experienced by any members in its relationship with any financial institution;
d) eliminate any information gap encountered by any regulatory agency in its relationship with any group of financial institutions;
e) articulate the strategies for the promotion of safe, sound and efficient practices by financial intermediaries; and
f) deliberated on such other is

51. POWER TO MAKE REGULATIONS
The Board shall have power to make and alter rules and regulations for the good good order and management of the Bank "

The provisions of these legislations in MLPA ACT ensure compliance with this article.

SECTION 11 OF THE MLPA reads "11.-(1) The opening or maintaining of numbered or anonymous accounts
by any person, Financial Institution or corporate body is prohibited.
(2) A person shall not establish or operate a shell bank in Nigeria.
(3) A financial institution shall :
(a) not enter into or continue correspondent banking relationships with shell banks ; and
(b) satisfy itself that a respondent financial institution in a foreign country does not permit its accounts to be used by shell banks.
(4) Any person, Financial Institution or corporate body that contravenes the provisions of subsections (1), (2) and (3) of this section, commits an offence and is liable on conviction to :
(a) in the case of an individual, a term of imprisonment of not less than 2 years but not more than 5 years ; or
(b) in the case of a financial institution or corporate body, a fine of not less than N10,000,000 but not more than N50,000,000, in addition to :
(i) the prosecution of the principal officers of the corporate body, and
(ii) the winding up and prohibition of its constitution or incorporation under any form or guise

Please provide examples of the implementation of those measures, including related court or other

cases, statistics etc.

The CBN, using its powers under the Central Bank of Nigeria Act as well as the Bank and Other Financial Institutions Act (BOFIA) has issued several guidelines to ensure an efficient Banking system and to ensure the prevention of Money Laundering and Terrorist Financing.

The Regulations include THE CENTRAL BANK OF NIGERIA ANTI-MONEY LAUNDERING AND COMBATTING THE FINANCING OF TERRORISM IN BANKS AND OTHER FINANCIAL INSTITUTIONS IN NIGERIA) REGULATIONS 2013. The Regulation reads inter alia as below

Another CBN Guideline provides that Correspondent Banks for Nigerian Banks must be AML /CFT
Compliant

Act, 2011 (as amended) and any other relevant law or Regulations, the extant administrative sanction regime issued by the Central Bank of Nigeria or direction by the Attorney-General of the Federation; including revocation, suspension or withdrawal of professional licences by appropriate self - regulatory organizations.

(5) Criminal cases involving officers and the financial institutions shall be referred to the relevant law enforcement agencies for prosecution and the offender shall be liable to forfeit any pecuniary benefit obtained as a result of the violation or breach.

(6) Incidence of false declaration, false disclosure, non-declaration or non-disclosure of returns to be rendered under these Regulations by a financial institution or its officers shall be subject to administrative review and sanctions as stipulated in these or other Regulations and the appropriate administrative or civil penalties applied.

Prohibition of Numbered or Anonymous Accounts, Accounts in Fictitious names and Shell banks.

35.—(1) A financial institution shall not keep anonymous accounts or accounts in fictitious names.

(2) A financial institution shall not establish correspondent relationships with high risk foreign banks, including shell banks with no physical presence in any country or with correspondent banks that permit their accounts to be used by such banks.

(3) Shell banks are prohibited from operating in Nigeria as provided in Money Laundering (Prohibition) Act, 2011 (as amended).

(4) A financial institution shall—

(*a*) not enter into or continue respondent or correspondent banking relationships with shell banks; and

(*b*) satisfy itself that a respondent financial institution in a foreign country does not permit its accounts to be used by shell banks.

(5) A financial institution, corporate body or any individual that contravenes the provisions of this regulation shall on conviction be liable to a fine of not less than ₦10,000,000 and in addition to the—

(*a*) prosecution of the principal officers of the corporate body ; and

(*b*) winding up and prohibition of its re-constitution or incorporation under any form or guise.

(6) A financial institution shall take all necessary measures to satisfy itself that respondent financial institutions in a foreign country do not permit their accounts to be used by shell banks.

Other forms of Reporting.

36.—(1) A financial institution shall report in writing any single transaction lodgment or transfer of funds in excess of ₦5,000,000 and ₦10,000,000 or their equivalent made by an individual and corporate body respectively to the NFIU in accordance with section 10 (1) of the Money Laundering (Prohibition) Act, 2011 (as amended).

(2) In compliance with section 2(1) of the Money Laundering (Prohibition

CBN GUIDELINES PROVIDE THAT CORRESPONDENT BANKS FOR NIGERIAN BANKS MUST BE AML/CFT COMPLIANT

BANKING BUSINESS IS STRICTLY REGULATED AND CANNOT EXIST WITHOUT PHYSICAL BUSINESS AND IN COMLIANCE WITH STRICT GUIDELINES.

NDIC,

COURT CASES

1. FHC/ASB/29C/2011 - FRN v Mustard Seed Micro investment Ltd & 2

Ors(coy fined N4M, ordered to be wound up and assets gathered by EFCC in conjunction with court appointed liquidator for distribution to depositors, and 2nd & 3rd accused who are directors of the coy sentenced to 10yrs imprisonment for carrying on illegal banking institution.

2. **FHC/KD/36C/2012 - FRN v Moses Samanja Audu & Anor.(1st accused sentenced to 5yrs, 2nd** accused company ordered to be wind up and all accountts in various banks confiscated to FGN for **restitution of depositors).**

232. Paragraph 5 of article 52

5. Each State Party shall consider establishing, in accordance with its domestic law, effective financial disclosure systems for appropriate public officials and shall provide for appropriate sanctions for non-compliance. Each State Party shall also consider taking such measures as may be necessary to permit its competent authorities to share that information with the competent authorities in other States Parties when necessary to investigate, claim and recover proceeds of offences established in accordance with this Convention.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

The Code of Conduct for Public Officers among other things provides for declaration of assets which include financial disclosures. Section 11 of the Code provide as follows:

" 11(1) Subject to the provisions of this Constitution, every public officer shall within three months after the comimg into force of this Code of Conduct or immediately after taking office and thereafter-

a. at the end of every four years

b. at the end of his term of office

Submit to the Code of Conduct Bureau a written declaration of all his properties , assest , and liabilities and those of his unmarried children under the age of eighteen years."

Public Officers for the purposes of the Code of Conduct as defined in the Constitution include politically exposed persons such as the President, Vice President, Governors and Deputy Governors of States as well as members of the Judiciary and Legislators.

The delared assets are verified by the Code of Conduct Bureau and infractions are charged before the Code of Conduct Tribunal

The Central Authority Unit is yet to recieve a request to share such information but if made, nothing prevents the authorities from providing the information.

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

1. ALL PUBLIC SERVANTS ELECTED AND APPOINTED PUBLIC OFFICERS)

DECLARE THEIR ASSETS ON ASSUMPTION OF OFFICE , EVERY FOUR YEARS THEREAFTER, AND ON VACATION OF OFFICE.

3. IN ADDITION TO PERSONS EMPLOYED IN THE PUBLIC SERVICE THESE INCLUDE ALL ELECTED OFFICIALS INCLUING THE PRESIDENT, VICE PRESIDENT, GOVERNORS OF STATES, DEPUTY GOVERNORS, MEMBERS OF THE FEDERAL AND STATE HOUSES OF ASSEMBLY AND MEMBERS OF LOCAL GOVERNMENT COUNCILS.

STATISTICS ON DECLARATION OF ASSETS AND ENFORCEMENT FROM THE CODE OF CONDUCT BUREAU

S/N	ACTIVITIES	2011	2012	2013
1	Nominal Rolls Received	363,398	256,886	2,921
2	Asset Forms Issued	258,223	230,298	305,75
3	Number of Asset Forms Returned	166,051	109,298	163,18
4	Acknowledged slips issued	-	-	114,27
5	Number of identified Defaulters	3,575	109,028	13,970
6	Number of Political officers verified	2,543	134,717	42
7	Number of MDAs visited	10	109	808
8	Number of petitions / complaints received	160	33	79
9	Number of petitions investigated	37	78	36
10	Cases closed for lack of merit	77	20	21
11	Number of cases pending	4	1	-
12	Number of cases forwarded to CCT for prosecution	9	16	-
13	Number of cases prosecuted	-	172	-
14	Convictions recorded	-	10	4
15	Cases pending at the Tribunal	-	4	
16	Cases referred to other agencies	-	-	10
17	Number of cases adjourn/pending	-	-	294
18	Number of cases forwarded to Legal department	-	-	11
19	Number of cases discharged and acquitted	-	-	5

233. Paragraph 6 of article 52

6. Each State Party shall consider taking such measures as may be necessary, in accordance with its domestic law, to require appropriate public officials having an interest in or signature or other authority over a financial account in a foreign country to report that relationship to appropriate authorities and to maintain appropriate records related to such accounts. Such measures shall also provide for appropriate sanctions for non-compliance.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

SECTION 7 OF THE CODE OF CONDUCT BUREAU AND TRIBUNAL ACT PROVIDES AS FOLLOWS:
" ANY PUBLIC OFFICER SPECIFIED IN THE SECOND SCHEDULE TO THIS ACT OR ANY OTER PERSONS AS THE PRESIDENT MAY FROM TIME TO TIME , BY ORDER PRESCRIBE, SHALL NOT MAINTAIN OR OPERATE A BANK ACCOUNT IN ANY COUNTRY OUTSIDE NIGERIA."

THE EFFECT OF THIS PROVISION IS THAT ALL PUBLIC SERVANTS -ELECTED AND APPOINTED ARE PROHIBITED FROM MAINTAINNG FOREIGN ACCOUNTS.

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

THERE ARE TWO NOTABLE CASES WHERE PERSONS SUBJECT TO THE CODE OF CONDUCT FOR PUBLIC OFFICERS HAVE BEEN CHARGED TO COURT FOR BREACHING SECTION 7 OF THE CODE WHICH PROHIBITS MAINTENANCE OF FOREIGN ACCOUNTS.
IN THE CASE FRN V ORJI UZO KALU, CCT/NC/ABJ/03/3/05 THE DEFENDANT WHO WAS A SERVING GOVERNOR WAS CHARGED WITH MAINTAINING A FOREIGN ACCOUNT WHILE IN OFFICE

IN THE CASE OF FRN V BOLA TINUBU **FRN vs BOLA AHMED TINUBU CCT/ABJ/01/11**
, THE DEFENDANT WAS ALSO A SERVING GOVERNOR AND WAS ACCUSED OF MAINTAINING A FOREIGN ACCOUNT. THERE HAVE BEEN NO CONVICTIONS IN BOTH CASES.

234. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

1 ASSET VERIFICATION REGIMEN NEEDS TO BE IMPROVED UPON
2. THE FRAMEWORK FOR ALLOWING PUBLIC ACCESS TO DECLARATIONS BY PUBLIC OFFICERS NEED TO BE INSTITUTED.

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(LA) Legislative assistance: please describe the type of assistance

(IB) Institution-building: please describe the type of assistance

(CB) Capacity-building: please describe the type of assistance

(RA) Research/data-gathering and analysis: please describe the type of assistance

(IC) Facilitation of international cooperation with other countries: please describe the type of assistance

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

DFID,
EU/ UNODC

53. Measures for direct recovery of property

235. Subparagraph (a) of article 53

Each State Party shall, in accordance with its domestic law:

(a) Take such measures as may be necessary to permit another State Party to initiate civil action in its courts to establish title to or ownership of property acquired through the commission of an offence established in accordance with this Convention;

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

The Nigerian Law is not discriminatory as it relates to litigants that can come before its courts. All legal persons who have locus standi in the issues under litigation are entitled to ventilate their grievances in appropriate courts. The courts in Nigeria recognize countries and other nations as legal persons, and entertain suits relating to nations or their embassies and missions in Nigeria. Nigerian courts have held that in pure commercial transactions foreign government missions will not enjoy diplomatic immunity and this by inference means they can sue and be sued in Nigeria.

By section 113-117(a) of the Criminal Code Act, a Magistrate Court has power, when an enquiry or trial in any criminal case is concluded, to make such an order as it thinks fit for the disposal by distruction, confiscation, or delivery to any person appearing to be entitled to the possession thereof , of any moveable property or documents produced before the court or which is in its custody or regarding which an offence appearss to have been committed or which has been used for the commisson of any offence. Section 20 and 21 of the EFCC Act provides for forfeiture of illicit assets of convicted persons to the Federal Government. Section 22 of the EFCC Act provides as follows: "(1) Where it is established that any convicted person has assets or properties in a foreign country, acquired as a result of such eonomic or financial crime, such assets or properties , subject to any treaty or arrangement with such foreign country, shall be forfeited to the Federal Government." The combined effect of Setions 20-22 of the EFCC Act and setions 113-117 of the Criminal Code Act enables the initiation of civil proceedings to actualize the rights of another State Party.

In addition the Administration of Criminal Justice Act 2015 in section 314 provides as follows:---- " 314 (1) Nothwithstanding the limit of its civil or criminal jurisdiction, a court has power, in delivering its judgement , to award to a victim commensurate compensation by the defendant or any other person or State.
(2) The Court in considering the award of compensation to the victim may call for additioanl evidence to enable it determine the quantum of compensation to award in subsection (1) of this section.

Sections 319 and 320 of the ACJA 2015 which covers Costs Compensation Damages and Restitution will be attached by a separate mail.

This is without prejudice to the fact that where the actions constituting the crime in question constitutes a Tort under Nigerian Law, the victim so injured can sue and recover damages in Tort.

In addition the Mutual Legal Assistance Act facilitates international cooperation in this and other related issues.

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

PROCEDURE FOR RESTITUTION (FROM THE EFCC)

When judgment is given on a case where funds were recovered for a Foreign national or organization for restitution to be made, the following steps are taken;

1. Legal Dept. forwards a copy of the judgment to the team that investigated the case.
2. The team writes to the Executive Chairman seeking for approval to initiate the restitution process.
3. EC's approval goes to DDOPS.
4. DDOPS conveys same to Director, Finance and Account to initiate the process.
5. If the petition came through an Embassy, DFA would contact the Embassy through the team on how the remittance would be done, channel to be used, if it came directly from the Victim, they would be contacted.
6. The funds are remitted through an account provided by the Embassy which is usually either the account of the Victim or that of the Embassy.
7. After the remittance, DFA forwards the evidence of remittance to DDOPS.

DDOPS in turn forwards the evidence of restitution to the team for filing.

2. NWUDE AND THE BRAZILLIAN BANK CASE -This is a case in which Nigerian Courts have taken cognizance of the interest of victims and ordered restitution to the tune of $242,000-

236. Subparagraph (b) of article 53

Each State Party shall, in accordance with its domestic law:

...

(b) Take such measures as may be necessary to permit its courts to order those who have committed offences established in accordance with this Convention to pay compensation or damages to another State Party that has been harmed by such offences; and

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

PART 32 SECTIONS 319 - 320 OF THE ADMINISTRATION OF CRIMINAL JUSTICE ACT 2015 WHICH HAS PROVISIONS ON COSTS , COMPENSATION, DAMAGES AND RESTITUTION HAS BEEN REFERENCED ABOVE

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

1. NWUDE AND BRAZILLIAN BANK CASE ALREADY CITED ABOVE
2. **ID/86C/2008 - FRN v Lawal Adewale Nurudeen(a.k.a. Benson Lawson, Dr Saheed Bakare and Greg O. Dickson**

3 ID/50C/2007 - FRN v Stanley Arinze Atuegwu

237. Subparagraph (c) of article 53

Each State Party shall, in accordance with its domestic law:

...

(c) Take such measures as may be necessary to permit its courts or competent authorities, when having to decide on confiscation, to recognize another State Party's claim as a legitimate owner of property acquired through the commission of an offence established in accordance with this Convention.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

SECTION 11 THE ADVANCE FEE FRAUD AND OTHER FRAUD RELATED OFFENCES ACT 2006 PROVIDES AS FOLLOWS: "**11.** (1) In addition to any other penalty prescribed under this Act, the High Court shall order a person convicted of an offence under this Act to make restitution to the victim of the false pretence or fraud by directing that person-

(a) where the property involved is money, to pay to the victim an amount equivalent to the loss sustained by the victim;

in any other case -

(i) to return the property to the victim or to a person designated by him; or

(ii) to pay an amount equal to the value of the property, where the return of the property is impossible or impracticable.

(2) An order of restitution may be enforced by the victim or by the prosecutor on behalf of the victim in the same manner as a judgment in a civil action.

THE ADMINISTRATION OF CRIMINAL JUSTICE ACT 2015 IN SECTION 321 ALSO PROVIDES FOR RESTITUTION AND COMPENSATION AND WILL BE ATTACHED SEPARATELY

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

THE FOLLOWING ARE EXAMPLES OF CASES IN WHICH THE ABOVE PROVISION HAS BEEN APPLIED:

1. IN THE BRAZILLIAN BANK CASE, THE INTEREST OF THE BRAZILLIAN OWNERS WAS DULY ACKNOWLEDGED AND THEY WERE MADE BENEFICIARIES OF THE CONFISCATED ASSETS TO THE TUNE OF $242,000,00
2. ID/50C/2007 - FRN v Stanley Arinze Atuegwu
3. ID/86C/2008 - FRN v Lawal Adewale Nurudeen(a.k.a. Benson Lawson, Dr Saheed Bakare and Greg O. Dickson

238. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

THE ENACTMENT OF THE PROCEEDS OF CRIME ACT (POCA) WILL ENHANCE THE RECOVERY AND TRANSFER OF PROCEEDS OF CRIME

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(IB) Institution-building: please describe the type of assistance

(PM) Policymaking: please describe the type of assistance

(CB) Capacity-building: please describe the type of assistance

(RA) Research/data-gathering and analysis: please describe the type of assistance

(IC) Facilitation of international cooperation with other countries: please describe the type of assistance

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

YES

UNODC, DFID

54. Mechanisms for recovery of property through international cooperation in confiscation

239. Subparagraph 1 (a) of article 54

1. Each State Party, in order to provide mutual legal assistance pursuant to article 55 of this Convention with respect to property acquired through or involved in the commission of an offence established in accordance with this Convention, shall, in accordance with its domestic law:

(a) Take such measures as may be necessary to permit its competent authorities to give effect to an order of confiscation issued by a court of another State Party;

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. SECTIONS 20 -22 EFCC ACT 2004 PROVIDE AS FOLLOWS -

(1) A person convicted of an offence under this Act shall forfeit to the Federal Government -

(a) all the assets and properties which may or are the subject of an interim order of the Court after an attachment by the Commission as specified in section 26 of this Act;

(b) any asset or property confiscated, or derived from any proceeds, the person obtained directly or indirectly, as a result of such offences not already disclosed in the Assets Declaration Form specified in Form A of the Schedule to this Act or not falling under paragraph (a) of this subsection;

(c) any of the person's property or instrumentalities used in any manner to commit or to facilitate the commission of such offence not already disclosed in the Declaration of Assets Form or not falling under paragraph (a) of this subsection.

(2) The Court in imposing a sentence on any person under this section, shall order, in addition to any other sentence imposed pursuant to Section 11 of this Act, that the person forfeit to the Federal Government all properties described in subsection (1) of this section.

(3) In this section, "proceeds" means any property derived or obtained, directly, through the commission of an offence under this Act.

For the avoidance of doubt and without any further assurance than this Act; all the properties of a person convicted of an offence under this Act and shown to be derived or acquired from such illegal act and already the subject of an interim order shall be forfeited to the Federal Government.

(1) Where it is established that any convicted person has assets or properties in a foreign country, acquired as a result of such criminal activity, such assets or properties, subject to any treaty or arrangement with such foreign country, shall be forfeited to the Federal Government.

(2) The Commission shall, through the office of the Attorney-General of the Federation, ensure that the forfeited assets or properties are efficiently transferred and vested in the Federal Government.

2.(Section 17 Advance Fee Fraud and Other Fraud Related Offences Act No. 14

of 2006) reads as follows-

" **17.** (1) Where any property has come into the possession of any officer of the Commission as unclaimed property or any unclaimed property is found by any officer of the Commission to be in the possession of any other person, body corporate or financial institution or any property in the possession of any person, body corporate or financial institution is reasonably suspected to be proceeds of some unlawful activity under this Act, the Money Laundering Act of 2004, the Economic and Financial Crimes Commission Act of 2004 or any other law enforceable under the Economic and Financial Crime Commission Act of 2004, the High Court shall upon application made by the Commission, its officers, or any other person authorized by it and upon being reasonably satisfied that such property is an unclaimed property or proceeds of unlawful activity under the Acts stated in this subsection make an order that the property or the proceeds from the sale of such property be forfeited to the Federal Government of Nigeria.

(2) Notwithstanding the provision of subsection (1) of this section the High Court shall not make an order of forfeiture of the property or the proceeds from the sale of such property to the Federal Government of Nigeria until such notice or publication as the High Court may direct has been given or made for any person, corporate or financial institution in whose possession the property is found or who may have interest in the property or claim ownership of the property to show cause why the property should not be forfeited to the Federal Government of Nigeria.

(3) Application under subsection (1) above shall first be made by a motion ex parte for interim forfeiture order of the property concerned and the giving of the requisite notice or publication as required in subsection (2) of this section.

(4) At the expiration of 14 days or such other period as the High Court may reasonably stipulate from the date of the giving of the notice or making of the publication stated in subsection (2) and (3) of this section, an application shall be made by a motion on notice for the final forfeiture of the property concerned to the Federal Government of Nigeria.

(5) In this section:

"financial institution" shall have the same meaning as in section 7 of this Act.

"property" includes assets whether moveable or immovable, money, monetary instruments, negotiable instruments, securities, shares, insurance policies, and any investments.

(6) An order of forfeiture under this section shall not be based on a conviction for an offence under this Act or any other law.

Sections 46 and 47 ICPC Act provide as follows-

"

46. Where the Chairman of the Commission is satisfied that any property is the subject-matter of an offence under this Act or was used in the commission of the offence, and such property is held or deposited outside Nigeria, he may make an application by way of an affidavit to a Judge of the High Court for an order prohibiting the person by whom the property is held or with whom it is deposited from dealing with the property.

Section 47. Forfeiture of property upon prosecution for an offence.

(1) In any prosecution for an offence under this Act, the court shall make an order for the forfeiture of any property which is proved to be the subject-matter of the offence or to have been used in the commission of the offence where-

(a) the offence is proved against the accused; or

(b) the offence is not proved against the accused but the court is satisfied;

(i) that the accused is not the true and lawful owner of such property; and

(ii) that no other person is entitled to the property as a purchaser in good faith for valuable consideration.

(2) Where the offence is proved against the accused or the property referred to in subsection (1) has been disposed of, or cannot be traced, the court shall order the accused to pay as a penalty a sum which is equivalent to the amount of the gratification or is, in the opinion of the court, the value of the gratification received by the accused, and any such penalty shall be recoverable as a fine."

The combined effect of these provisions is that such properties vest in the Government of Nigeria and other State Parties who have interests in the propoerties can make requests using the channels for Mutual Legal Assistance which will be given subject to bi-lateral or multi-lateral treaties as appropriate.

In addition the Foreign Judgement (Reciprocal and Enforcement) Act permits the registration and enforcement of judgements obtained in other jurisdictions.
lso Federal High Court and State High Court Rules also provide for registration of foreign judgements and enforcement.

The Sheriff and Civil Process Act also provides for enforcement of judgements including foreign judgements.

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

THE FOLLOWING ARE EXAMPLES OF BILATERAL AND MULTI-LATERAL TREATIES SIGNED BY NIGERIA TO FACILITATE IMPLEMENTATION MLA

i TREATY WITH THE USA
ii. TREATY WITH SWITZERLAND
iii. COMMONWEALTH MUTUAL LEGAL ASSISTANCE ACT ON CRIMINAL MATTERS
iv. ECOWAS PROTOCOL ON CRIMINAL MATTERS

STATISTICS ON MLA AND EXTRADITION FROM CENTRAL AUTHORITY UNIT IS ALREADY ATTACHED

240. Subparagraph 1 (b) of article 54

1. Each State Party, in order to provide mutual legal assistance pursuant to article 55 of this Convention with respect to property acquired through or involved in the commission of an offence established in accordance with this Convention, shall, in accordance with its domestic law:

...

(b) Take such measures as may be necessary to permit its competent authorities, where they have jurisdiction, to order the confiscation of such property of foreign origin by adjudication of an offence of money-laundering or such other offence as may be within its jurisdiction or by other procedures authorized under its domestic law; and

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

THERE ARE A NUMBER OF LEGISLATIVE PROVISIONS TO ENABLE COMPLIANCE WITH THIS ARTICLE. DETAILS ARE AS FOLLOWS:

1. SECTION 17 OF THE ADVANCE FEE FRAUD AND OTHER FRAUD RELATED OFFENCES ACT 2006 READS "**17.**

(1) Where any property has come into the possession of any officer of the Commission as unclaimed property or any unclaimed property is found by any officer of the Commission to be in the possession of any other person, body corporate or financial institution or any property in the possession of any person, body corporate or financial institution is reasonably suspected to be proceeds of some unlawful activity under this Act, the Money Laundering Act of 2004, the Economic and Financial Crimes Commission Act of 2004 or any other law enforceable under the Economic and Financial Crime Commission Act of 2004, the High Court shall upon application made by the Commission, its officers, or any other person authorized by it and upon being reasonably satisfied that such property is an unclaimed property or proceeds of unlawful activity under the Acts stated in this subsection make an order that the property or the proceeds from the sale of such property be forfeited to the Federal Government of Nigeria.

(2) Notwithstanding the provision of subsection (1) of this section the High Court shall not make an order of forfeiture of the property or the proceeds from the sale of such property to the Federal Government of Nigeria until such notice or publication as the High Court may direct has been given or made for any person, corporate or financial institution in whose possession the property is found or who may have interest in the property or claim ownership of the property to show cause why the property should not be forfeited to the Federal Government of Nigeria.

(3) Application under subsection (1) above shall first be made by a motion ex parte for interim forfeiture order of the property concerned and the giving of the requisite notice or publication as required in subsection (2) of this section.

(4) At the expiration of 14 days or such other period as the High Court may reasonably stipulate from the date of the giving of the notice or making of the publication stated in subsection (2) and (3) of this section, an application shall be made by a motion on notice for the final forfeiture of the property concerned to the Federal Government of Nigeria.

(5) In this section:

"financial institution" shall have the same meaning as in section 7 of this Act.

"property" includes assets whether moveable or immovable, money, monetary instruments, negotiable instruments, securities, shares, insurance policies, and any investments.

(6) An order of forfeiture under this section shall not be based on a conviction for an offence under this Act or any other law."

2. **SECTION 17 MONEY LAUNDERING PROHIBITION ACT 2011 As Ammended** READS "

(4) Where as a result of a serious oversight or a flaw in its internal con procedures, a Financial Institution or person designated under subsection (1) of section 9 of this Act, fails to meet any of the obligations imposed by this A the disciplinary authority responsible for the Financial Institution or the perso professional body may, in addition to any penalty in this Act take such disciplin action against the Financial Institution or persons as is in conformity with professional and administrative regulations.

of 17. Any person who—

of a

(*a*) conceals, removes from jurisdiction, transfers to nominees or otherv retains the proceeds of a crime or an illegal act on behalf of another per knowing or suspecting that other person to be engaged in a criminal conc or has benefited from a criminal conduct or conspiracy, aiding, etc. ; or

(*b*) knowing that any property either in whole or in part directly or indire represents another person's proceeds of a criminal conduct, acquires or u that property or possession of it,

commits an offence under this Act and is liable on conviction to imprisonm for a term not less than 5 years or to a fine equivalent to 5 times the valu the proceeds of the criminal conduct or both such imprisonment and fine

y, 18. A person who—

l

(*a*) conspires with, aids, abets or counsels any other person to commit

SECTION 24(B) EFCC (ESTABLISHMENT) ACT 2004 READ "**24:** Any property-

(a) Whether real or personal, which represents the gross receipts a person obtains directly as a result of the violation of this Act or which is traceable to such gross receipts;

(b) Within Nigeria which represents the proceeds of an offence under the laws of a foreign country within whose jurisdiction such offense of activity would be punishable by imprisonment for a term exceeding one year and which would be punishable by imprisonment under this Act if such act or activity had occurred within Nigeria, is subject to forfeiture to the Federal Government and no other property rights shall exist on

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

FRN Vs SAM IBEKWE
FRN Vs NWUDE and others
FRN Vs ADEDEJI ALUMELE (also known as Ade Bendel)

241. Subparagraph 1 (c) of article 54

1. Each State Party, in order to provide mutual legal assistance pursuant to article 55 of this Convention with respect to property acquired through or involved in the commission of an offence established in accordance with this Convention, shall, in accordance with its domestic law:

...

(c) Consider taking such measures as may be necessary to allow confiscation of such property without a criminal conviction in cases in which the offender cannot be prosecuted by reason of death, flight or absence or in other appropriate cases.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

THERE ARE SOME PROVISIONS IN LEGISLATIONS WHICH WILL ENABLE NON-CONVICTION BASED FORFEITURE IN APPROPRIATE CASES. Examples are as follows:

1. SECTION 17(1) ADVANCE FEE FRAUD AND OTHER RELATED OFFENCES ACT 2006 WHICH HAS BEEN PASTED EARLIER

2. SECTION 329 - 330 ACJA 2015 AND SECTION
3. CIVIL PROCEDURE RULES WHICH PROVIDE FOR (MAREVA INJUNCTIONS)

4. THE PROCEEDS OF CRIME BILL WHICH IS BEFORE THE NATIONAL ASSEMBLY WILL PROVIDE A COMPREHENSIVE FRAMEWORK

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

THE JAMES IBORI 15 M BRIBE CASE
ARMS - DASUKI GATE CASE

242. Subparagraph 2 (a) of article 54

2. Each State Party, in order to provide mutual legal assistance upon a request made pursuant to paragraph 2 of article 55 of this Convention, shall, in accordance with its domestic law:

(a) Take such measures as may be necessary to permit its competent authorities to freeze or seize property upon a freezing or seizure order issued by a court or competent authority of a requesting State Party that provides a reasonable basis for the requested State Party to believe that there are sufficient grounds for taking such actions and that the property would eventually be subject to an order of confiscation for purposes of paragraph 1 (a) of this article;

Is your country in compliance with this provision?

(P) Yes, in part

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. SECTIONS OF THE EFCC ACT ESPECIALLY SECTIONS 6(D), AND 6(J), PROVIDE FOR MEASURES TO IDENTIFY, TRACE, FREEZE, CONFISCATE AND SEIZE PROCEEDS OF CRIME AS WELL AS COLLABORATE WITH BODIES BOTH WITHIN AND OUTSIDE NIGERIA IN CARRYING OUT THESE FUNCTIONS. THE SECTIONS READ AS FOLLOWS:

The Commission shall be responsible for -

(a) the enforcement and the due administration of the provisions of this Act;
(b) the investigation of all financial crimes including advance fee fraud, money laundering, counterfeiting, illegal charge transfers, futures market fraud, fraudulent encashment of negotiable instruments, computer credit card fraud, contract scam, etc.;
(c) the co-ordination and enforcement of all economic and financial crimes laws and enforcement functions conferred on any other person or authority;
(d) the adoption of measures to identify, trace, freeze, confiscate or seize proceeds derived from terrorist activities, economic and financial crimes related offences or the properties the value of which corresponds to such proceeds;
(e) the adoption of measures to eradicate the commission of economic and financial crimes;
(f) the adoption of measures which includes coordinated preventive and regulatory actions, introduction and maintenance of investigative and control techniques on the prevention of economic and financial related crimes;
(g) the facilitation of rapid exchange of scientific and technical information and the conduct of joint operations geared towards the eradication of economic and financial crimes;
(h) the examination and investigation of all reported cases of economic and financial crimes with a view to identifying individuals, corporate bodies or groups involved;
(i) the determination of the extent of financial loss and such other losses by government, private individuals or organizations;
(j) collaborating with government bodies both within and outside Nigeria carrying on functions wholly or in part analogous with those of the Commission concerning -
    (i) the identification, determination, of the whereabouts and activities of persons suspected of being involved in economic and financial crimes,
    (ii) the movement of proceeds or properties derived from the commission of economic and financial and other related crimes;
    (iii) the exchange of personnel or other experts,
    (iv) the establishment and maintenance of a system for monitoring international economic and financial crimes in order to identify suspicious transactions and persons involved,
    (v) maintaining data, statistics, records and reports on person, organizations, proceeds, properties, documents or other items or assets involved in economic and financial crimes;
    (vi) undertaking research and similar works with a view to determining the manifestation, extent, magnitude, and effects of economic and financial crimes and advising government on appropriate intervention measures for combating same

(k) dealing with matters connected with the extradition, deportation and mutual legal or other assistance between Nigeria and any other country involving Economic and Financial Crimes;

(l) The collection of all reports relating suspicious financial transactions, analyse and disseminate to all relevant Government agencies;

(m) taking charge of, supervising, controlling, coordinating all the responsibilities, functions and activities relating to the current investigation and prosecution of all offenses connected with or relating to economic and financial crimes;

(n) the coordination of all existing economic and financial crimes, investigating units in Nigeria;

(o) maintaining a liaison with office of the Attorney-General of the Federation, the Nigerian Customs Service, the Immigration and Prison Service Board, the Central Bank of Nigeria, the Nigeria Deposit Insurance Corporation, the National Drug Law Enforcement Agency, all government security and law enforcement agencies and such other financial supervisory institutions in the eradication of economic and financial crimes;

(p) carrying out and sustaining rigorous public and enlightenment campaign against economic and financial crimes within and outside Nigeria and;

(q) carrying out such other activities as are necessary or expedient for the full discharge of all or any of the functions conferred on it under this Act.

FURTHER SECTIONS 25 ,26 28 EFCC ACT 2004 ALSO HAVE PROVISIONS ON FORFEITURE OF ASSETS WHICH ARE PROCEEDS OF CRIME AND READ AS FOLLOWS:

Without prejudice to the provision of any other law permitting the forfeiture of property, the following shall also be subject to forfeiture under this Act and no proprietary right shall exist in them -

(a) all means of conveyance, including aircraft, vehicles, or vessels which are used or are intended for use to transport or in any manner, to facilitate the transportation, sale, receipt, possession or concealment of economic or financial crime except that-

(i) No means of conveyance used by any person as a common carrier in the transaction of business as a common carrier shall be forfeited under this section unless it shall appear that the owner or other person in the charge of such means of conveyance was a consenting party or privy to a violation of this Act;

(ii) No means of conveyance shall be forfeited under this section by reason of any act established by the owner thereof to have been committed by any person other than such owner while such means of conveyance was unlawfully in the possession of a person other than the owner in violation of the criminal laws of Nigeria or any part thereof, and

(iii) No means of conveyance shall be forfeited under this section to the extent of an interest of an owner, by reason of any act established by that owner to have been committed without the knowledge, consent or willful connivance of that owner;

(b) all books, records, research and data used or intended to be used in violation of any provision of this Act;

(c) all monies, negotiable instruments, securities or other things of value furnished or intended to be furnished by any person in exchange for any illegal act or in violation of this Act or all proceeds traceable to such an exchange, and all monies, negotiable instruments and securities used or intended to be used to facilitate any violation of this Act;

(d) all real property, including any right, title and interest (including any leasehold interest) in the whole or any piece or parcel of land and any improvements or appurtenances which is used or intended to be used, in any manner or part to commit, or facilitate the commission of an offence under this Act.

Any property subject to forfeiture under this Act may be seized by the Commission in the following circumstances -

(a) the seizure incidental to an arrest or search; or

(b) in the case of property liable to forfeiture upon process issued by the Court following an application made by the Commission in accordance with the prescribed rules.

(2) Whenever property is seized under any of the provisions of this Act, the Commission may -

(a) place the property under seal; or

(b) remove the property to a place designed by the Commission.

(3) Properties taken or detained under this section shall be deemed to be in the custody of the Commission, subject only to an order of a Court.

PART V - FORFEITURE OF ASSETS OF PERSONS ARRESTED FOR OFFENCES UNDER THIS ACT

a person is arrested for committing an offence under this Act, such a person shall make full disclosure of all his assets and properties by completing the declaration of Assets Form as specified

in form A of the Schedule to this Act.

Seizure of Property

Disclosure of Assets and Properties by an arrested person etc

(2) The completed Declaration of Assets Form shall be investigated by the Commission

(3) Any Person who -

(a) knowingly fails to make full disclosure of his assets and liabilities ;or

(b) knowingly makes a declaration that is false; or

(c) fails, neglects or refuses to make a declaration or furnishes any information required, in the Declaration of Assets Form;

commits an offence under this Act and is liable on conviction to imprisonment for a term of five years.

(4) Subject to the provisions of section 24 of this Act, whenever the assets and properties of any person arrested under this Act are attached, the General and Assets Investigation Unit shall apply to the Court for an interim forfeiture order under the provision of this Act.

(5) The Chairman of the Commission shall have powers to make changes or modifications to the Declaration of Assets Form specified in Form A of the Schedule to this Act as may become necessary in order to give effect to the provisions of this Act

Where a person is arrested for an offence under this Act, the Commission shall immediately trace and attach all the assets and properties of the person acquired as a result of such economic and financial crime and shall thereafter cause to be obtained an interim attachment order from the Court.

IN ADDITION . SECTION 45 OF ICPC ACT 2000 READS "45. (1) Where the Chairman of the Commission is satisfied on information given to him by an officer of the Commission that any movable property, including any monetary instrument or any accretion thereto which is the subject-matter of any investigation under this Act or evidence in relation to the Commission of such offence is the possession, custody or control of a bank or financial institution, he may, notwithstanding any other written law or rule of law to the contrary by order direct the bank or financial institution not to part with, deal in, or otherwise dispose of such property or any part thereof until the order is revoked or varied.

(2) No bank, agent or employee of a bank shall on account of such compliance, be liable to any prosecution or to any civil proceeding or claim by any person under or by virtue of any law, contract, agreement, or arrangement, or otherwise.

(3) Any person who fails to comply with an order of the Chairman of the Commission under sub-section (1) shall be guilty of an offence and shall on conviction be liable to a fine not exceeding two times the amount which was paid out in contravention of the Chairman's order or fifty thousand naira, whichever is the higher, and to imprisonment for a term not exceeding two (2) years.

(4) The subject-matter of an offence under this Act or evidence of the commission of such offence shall be liable to seizure and the seizure shall be effected-

(a) by the issuance of a Notice of Seizure signed by the Chairman of the Commission or any other person authorised by him setting out therein the particulars of the immovable property which is to be seized in so far as such particulars are within his knowledge, and prohibiting all dealings in such immovable property; and

(b) by publishing a copy of such Notice in two newspapers circulating in Nigeria which shall be in the English Language; and

(c) by serving a copy of such Notice on the officer of the Ministry of Lands of the Area in which the immovable property is situate.

(5) The Officer responsible for land matter referred to in subsection (4) (c) shall immediately upon being served with a Notice of Seizure under subsection (1) endorse the terms of the notice of seizure on the document of title in respect of the immovable property in the Register at his Office."

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

AGF Vs KINGSLEY EDEGBE

243. Subparagraph 2 (b) of article 54

2. Each State Party, in order to provide mutual legal assistance upon a request made pursuant to paragraph 2 of article 55 of this Convention, shall, in accordance with its domestic law:

...

(b) Take such measures as may be necessary to permit its competent authorities to freeze or seize property upon a request that provides a reasonable basis for the requested State Party to believe that there are sufficient grounds for taking such actions and that the property would eventually be subject to an order of confiscation for purposes of paragraph 1 (a) of this article; and

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. SECTIONS 6 (k), 28 AND 29 EFCC (ESTABLISHMENT) ACT 2004 ALREADY PASTED
2. (SECTION 46 ICPC ACT 2000)

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

FRN Vs JAMES O. IBORI

EXCHANGE OF INFORMATION WITH STATE PARTIES (LAW ENFORCEMENT) IN OTHER JURISDICTIONS:

1. Nigeria instituted a Civil Recovery proceedings in the UK ie FRN issued a claim in the Chancery Division of the High Court of Justice of England and Wales against DSP Alamiesigha &6otrs.
2. When we identified that DSP Alamiesigha had undisclosed assets in the USA, the Commission contacted the USA dept. of Justice, who subsequently met with Staff of the Commission and availed us of the accused' assets domiciled in the USA. They requested that we amend the judgment we earlier obtained against the Accused to include assets in the US and provide information about the source of the funds in the said bank account to facilitate the forfeiture. Thanks to the exchange of information through emails and phone calls between US DOJ/DHS and the Commission, DOJ went ahead to seize and forfeit the bank accounts and property belonging to DSP.

244. Subparagraph 2 (c) of article 54

2. Each State Party, in order to provide mutual legal assistance upon a request made pursuant to paragraph 2 of article 55 of this Convention, shall, in accordance with its domestic law:

...

(c) Consider taking additional measures to permit its competent authorities to preserve property for confiscation, such as on the basis of a foreign arrest or criminal charge related to the acquisition of such property.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

SECTIONS 6 (K), 26, 28 AND 29 (ESTABLISMENT) ACT 2004 (CITED ABOVE)

SECTION 44 (2) (K) CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA (CFRN) 1999 WHICH READS

" **44.** (1) No moveable property or any interest in an immovable property shall be taken possession of compulsorily and no right over or interest in any such property shall be acquired compulsorily in any part of Nigeria except in the manner and for the purposes prescribed by a law that, among other things -

(a) requires the prompt payment of compensation therefore and

(b) gives to any person claiming such compensation a right of access for the determination of his interest in the property and the amount of compensation to a court of law or tribunal or body having jurisdiction in that part of Nigeria.

(2) Nothing in subsection (1) of this section shall be construed as affecting any general law.

(k) relating to the temporary taking of possession of property for the purpose of any examination, investigation or enquiry; "

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

FRN Vs NWUDE
DEZIANI CASE
JIDE OMOKORE CASE
ROY RODERICK CASE

245. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

CAPACITY BUILDING

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(LA) Legislative assistance: please describe the type of assistance

(IB) Institution-building: please describe the type of assistance

(RA) Research/data-gathering and analysis: please describe the type of assistance

(IC) Facilitation of international cooperation with other countries: please describe the type of assistance

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

YES UNODC , DFID

55. International cooperation for purposes of confiscation

246. Paragraph 1 of article 55

1. A State Party that has received a request from another State Party having jurisdiction over an offence established in accordance with this Convention for confiscation of proceeds of crime, property, equipment or other instrumentalities referred to in article 31, paragraph 1, of this Convention situated in its territory shall, to the greatest extent possible within its domestic legal system:

(a) Submit the request to its competent authorities for the purpose of obtaining an order of confiscation and, if such an order is granted, give effect to it; or

(b) Submit to its competent authorities, with a view to giving effect to it to the extent requested, an order of confiscation issued by a court in the territory of the requesting State Party in accordance with articles 31, paragraph 1, and 54, paragraph 1 (a), of this Convention insofar as it relates to proceeds of crime, property, equipment or other instrumentalities referred to in article 31, paragraph 1, situated in the territory of the requested State Party.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1.SECTIONS 6(d) AND 6 (g) (J) and (k) OF THE ECONOMIC AND FINANCIAL CRIMES (ESTABLISHMENT) ACT 2004 which reads thus:

The Commission shall be responsible for -

(d) the adoption of measures to identify, trace, freeze, confiscate or seize proceeds derived from terrorist activities, economic and financial crimes related offences or the properties the value of which corresponds to such proceeds"

2. SECTIONS 44 AND 45 ICPC ACT

Section 31(b) NDLEA Act

Informal requests - MOUs from EFCC, Police, NDLEA
Red notice , blue notice (police to police)

CAU to provide information on the guideline (FMoJ Website)

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

AN EXAMPLE IN WHICH THE EFCC HAS CONFISCATED PROPERTY AND OTHER INSTRUMENTALITIES OF CRIME UPON REQUEST FROM ANOTHER STATE PARTY IS AS FOLLOWS:-

THE FOLLOWING ARE EXAMPLES OF CASES WHERE THIS PROVISION HAS

BEEN APPLIED AT THE DOMESTIC LEVEL

E
F
C
C

An example of a case where asset has been traced and value of such assets: FHC/ABJ/CS/607/11, FRN Vs Dr. Shuaibu Sani & 32 others. Value of asset - over 40,000,000 USD not an international case.

More cases to be provided by the EFCC

FRN Vs Obinna Okwabasa Nwokolo & 2 Ors SUIT No. FHC/L/CS/44/14 - The case is ongoing
Jide Adelakun Case

I
C
P
C

An example of a case where assets have been traced, value of such assets - not an international case.

Engr. Victor Nnamdi Igboanugo - N63.3million

NDLEA to provide a case law

MOUs to be provided by NDLEA, EFCC, NPF etc

247. Paragraph 2 of article 55

2. Following a request made by another State Party having jurisdiction over an offence established in accordance with this Convention, the requested State Party shall take measures to identify, trace and freeze or seize proceeds of crime, property, equipment or other instrumentalities referred to in article 31, paragraph 1, of this Convention for the purpose of eventual confiscation to be ordered either by the requesting State Party or, pursuant to a request under paragraph 1 of this article, by the requested State Party.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

SECTION 6(D) (G) AND (J) OF THE EFCC ACT 2004

Section 3i (B) NDLEA ACT

SECTIONS 44 AND 45 ICPC ACT

THE BRAZILLIAN CASE-(EFCC TO PROVIDE CITATION ETC)

FRN V Emmanuel Nwude & Others .

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

FRN V Emmanuel Nwude & ORS

FRN VS JESSE OMOKO

EFCC, ICPC AND NDLEA TO PROVIDE OTHER EXAMPLES

248. Paragraph 3 of article 55

3. The provisions of article 46 of this Convention are applicable, mutatis mutandis, to this article. In addition to the information specified in article 46, paragraph 15, requests made pursuant to this article shall contain:

(a) In the case of a request pertaining to paragraph 1 (a) of this article, a description of the property to be confiscated, including, to the extent possible, the location and, where relevant, the estimated value of the property and a statement of the facts relied upon by the requesting State Party sufficient to enable the requested State Party to seek the order under its domestic law;

(b) In the case of a request pertaining to paragraph 1 (b) of this article, a legally admissible copy of an order of confiscation upon which the request is based issued by the requesting State Party, a statement of the facts and information as to the extent to which execution of the order is requested, a statement specifying the measures taken by the requesting State Party to provide adequate notification to bona fide third parties and to ensure due process and a statement that the confiscation order is final;

(c) In the case of a request pertaining to paragraph 2 of this article, a statement of the facts relied upon by the requesting State Party and a description of the actions requested and, where available, a legally admissible copy of an order on which the request is based.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. MUTUAL ASSISTANCE IN CRIMINAL MATTERS WITHIN THE COMMONWEALTH
2. MLA BILL BEFORE THE NASS
3. ESTAB.ISHMENT OF THE CENTRAL AUTHORITY WITHIN THE FEDERAL MINISTRY OF JUSTICE
4. MLA GUIDELINES

3. SECTION 6(k) OF THE EFCC ACT 2004 READS AS FOLLOWS: " THE COMMISSION SHALL BE RESPONSIBLE FOR DEALING WITH MATTERS CONNECTED WITH EXTRADITION, DEPORTATION AND MUTUAL LEGAL OR OTHER ASSISTANCE BETWEEN NIGERIA AND ANY OTHER COUNTRY INVOLVING ECONOMIC AND FINANCIAL CRIMES"

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

EFCC AND CENTRAL AUTHORITY TO PROVIDE STATISTICS

EFCC TO PROVIDE EXAMPLES OF INFORMAL ASSISTANCE

249. Paragraph 4 of article 55

4. The decisions or actions provided for in paragraphs 1 and 2 of this article shall be taken by the requested State Party in accordance with and subject to the provisions of its domestic law and its procedural rules or any bilateral or multilateral agreement or arrangement to which it may be bound in relation to the requesting State Party.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

CENTRAL AUTHORITY AND THE EFCC TO PROVIDE DETAILS

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

CENTRAL AUTHORITY AND EFCC TO PROVIDE DETAILS

CAU TO PROVIDE THE PARENT CHILD ABDUCTION CASE

250. Paragraph 5 of article 55

5. Each State Party shall furnish copies of its laws and regulations that give effect to this article and of any subsequent changes to such laws and regulations or a description thereof to the Secretary-General of the United Nations.

Is your country in compliance with this provision?

(Y) Yes

Please provide a reference to the date these documents were transmitted, as well as a description of any documents not yet transmitted.

THE MUTUAL LEGAL ASSISTANCE WAS FORWARDED IN THE COURSE OF THE LAST REVIEW

251. Paragraph 6 of article 55

6. If a State Party elects to make the taking of the measures referred to in paragraphs 1 and 2 of this article conditional on the existence of a relevant treaty, that State Party shall consider this Convention the necessary and sufficient treaty basis.

Is your country in compliance with this provision?

(P) Yes, in part

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

WE HAVE HAD SITUATIONS WHEN WE HAVE USED THE UNACAC AS A BASIS BUT FOR NON COERSIVE CASES

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

CENTRAL AUTHORITY / FMOJ TO PROVIDE EXAMPLES

252. Paragraph 7 of article 55

7. Cooperation under this article may also be refused or provisional measures lifted if the requested State Party does not receive sufficient and timely evidence or if the property is of a *de minimis* value.

Is your country in compliance with this provision?

(Y) Yes

CENTRAL AUTHORITY TO PROVIDE INFORMATION ON THIS ISSUE

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

NONE
CENTRAL AUTHORITY TO PROVIDE INFORMATION ON THIS ISSUE

WHEN THE REQUEST IS NOT IN ACCORDANCE WITH THE CONSTITUTION THE CENTRAL AUTHORITY UNION MAY REFUSE REQUEST FOR COOPERATION (WHEN IT IS NOT IN THE INTEREST OF THE COUNTRY)

SECTIONS 13, 19 (a) AND 174 (1) AND (3) CFRN 1999

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

NONE

253. Paragraph 8 of article 55

8. Before lifting any provisional measure taken pursuant to this article, the requested State Party shall, wherever possible, give the requesting State Party an opportunity to present its reasons in favour of continuing the measure.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

MLA GIUDELINES
DRAFT SOP

CENTRAL AUTHORITY TO PROVIDE COPIES

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

CENTRAL AUTHORITY TO PROVIDE GUIDELINES AND DRAFT SOP

254. Paragraph 9 of article 55

9. The provisions of this article shall not be construed as prejudicing the rights of bona fide third parties.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

THE COUNTRY'S LEGISLATION PROVIDES FOR THE PROTECTION OF THE INTERESTS OF BONA FIDE THIRD PARTIES AS FOLLOWS:

SECTIONS 25(A)(I), (II), AND (III) AND 26 (3) OF THE EFCC ACT

SECTION 17 (1) (2) ADVANCE FEE FRAUD ACT

SECTION 332 (1) AND (2) ADMINISTRATION OF CRIMINAL JUSTICE ACT 2015

SECTION 47(1)(B) OF THE ICPC ACT 2000

SECTIONS 32 (C) AND 33 (3) NDLEA ACT

ALSO CHECK MUTAL LEGAL ASSISTANCE BILL, MLA TREATY 1931, ICPC ACT AND

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

An example of a case where confiscation has taken place

and took cognizance of third party rights. **FHC/IKJ/CS/175/2011 FRN Vs Bayo Lawal. Property involved- Real estate. Only the unexpired interest of the suspect in the property was eventually forfeited.**

NDLEA TO PROVIDE INFORMATION ON INSTANCES WHEN THE MATTER DOES NOT GET TO COURT BUT BASED ON OPINION - LEA
FMOJ TO PROVIDE INFORMATION ON AMIGO SUPERMARKET AND WONDERLAND CASE

EFCC TO PROVIDE DETAILS OF COURT CASE

OTHER EXAMPLES REQUIRED

255. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

TO BE ARTICULATED

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(IB) Institution-building: please describe the type of assistance

(PM) Policymaking: please describe the type of assistance

(CB) Capacity-building: please describe the type of assistance

(IC) Facilitation of international cooperation with other countries: please describe the type of assistance

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

YES UNODC , DFID ETC

56. Special cooperation

256. Article 56

Without prejudice to its domestic law, each State Party shall endeavour to take measures to permit it to forward, without prejudice to its own investigations, prosecutions or judicial proceedings, information on proceeds of offences established in accordance with this Convention to another State Party without prior request, when it considers that the disclosure of such information might assist the receiving State Party in initiating or carrying out investigations, prosecutions or judicial proceedings or might lead to a request by that State Party under this chapter of the Convention.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

THE NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU) HAS SIGNED ON TO THE EGMONT GROUP AND THE FULFILL THE REQUIREMENTS WHICH ARE ON ALL FOURS WITH THSI PROVISION.
SECTION 4 TERRORISM PREVENTION ACT 2013 AS AMMENDED - EVERY COUNTRY IS MANDATED TO SHARE INTELLIGENCE ON TERRORISM
MOUs WITH LAW ENFORCEMENT AGENCIES WORLD WIDE SUCH AS SCORPIONS OF SOUTH AFRICA, US POSTAL AUTHORITY, INTERPOL, GERMAN POLICE, AUSTRALIAN FEDERAL POLICE, RCMP CANADA ETC
SECTION 6(G) and (j) OF THE EFCC ESTABLISHMENT ACT 2004
SECTION 3 (L) (M) (O) AND (P) NDLEA ACT

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

THE FOLLOWING ARE EXAMPLES OF INSTANCES WHERE
THIS PROVISION HAS BEEN IMPLEMENTED----------

NFIU TO PROVIDE INFORMATION
MOUs WITH VARIOUS COUNTRIES AND HAS LED TO JOINT OPERATIONS LEADING TO THE ARREST AND PROSECUTION OF OFFENDERS
NDLEA TO SEND EXAMPLES

257. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

TO BE ARTICULATED

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(IB) Institution-building: please describe the type of assistance

(PM) Policymaking: please describe the type of assistance

(CB) Capacity-building: please describe the type of assistance

(IC) Facilitation of international cooperation with other countries: please describe the type of assistance

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

YES UNODC, US EMBASSY, DFID, WORLD BANK

57. Return and disposal of assets

258. Paragraph 1 of article 57

1. Property confiscated by a State Party pursuant to article 31 or 55 of this Convention shall be disposed of, including by return to its prior legitimate owners, pursuant to paragraph 3 of this article, by that State Party in accordance with the provisions of this Convention and its domestic law.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. SECTION 17 ADVANCE FEE FRAUD ACT 2006
2. ECONOMIC AND FINANCIAL CRIMES(ESTABLISHMENT) ACT 2004 (REFER TO SECTIONS IN ARTICLE 55)
3. DRAFT POCA BILL BEFORE THE NASS

EFCC AND CENTRAL AUTHORITY TO PROVIDE EXAMPLES OF RETURNS

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

EXAMPLES TO BE PROVIDED

EFCC NWUDE BRAZILLIAN CASE

FRN Vs LAWAL ADEWALE NURUDEEN (AKA BENSON LAWSON)

259. Paragraph 2 of article 57

2. Each State Party shall adopt such legislative and other measures, in accordance with the fundamental principles of its domestic law, as may be necessary to enable its competent authorities to return confiscated property, when acting on the request made by another State Party, in accordance with this Convention, taking into account the rights of bona fide third parties.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

SECTION 17 OF THE ADVANCE FEE FRAUD ACT 2006

REFER TO SECTION 6(G), (J) AND (K) OF THE EFCC ACT

MOUS WITH LAW ENFORCEMENT AGENCIES OF OTHER COUNTRIES

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

FEDERAL REPUBLIC OF NIGERIA .V. EMMANUEL NWUDE AND ORS

OTHER EXAMPLES

260. Subparagraph 3 (a) of article 57

3. In accordance with articles 46 and 55 of this Convention and paragraphs 1 and 2 of this article, the requested State Party shall:

(a) In the case of embezzlement of public funds or of laundering of embezzled public funds as referred to in articles 17 and 23 of this Convention, when confiscation was executed in accordance with article 55 and on the basis of a final judgement in the requesting State Party, a requirement that can be waived by the requested State Party, return the confiscated property to the requesting State Party;

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

ADVANCE FEE FRAUD ACT 2006

PART 33 ACJA (SECTION 33(A)

MLA GUIDELINES

EFCC ACT

MOUS WITH OTHER LAW ENFORCEMENT AGENCIES IN OTHER JURISDICTIONS WHICH ENABLES RETURN WITHIN COMPETENT AUTHORITIES BUT ON BOND PRIOR TO FINAL JUDGEMENT - NIGERIA AS A MATTER OF PRACTICE RETURNS UPON FINAL JUDGEMENT

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

FEDERAL REPUBLIC OF NIGERIA .V. EMMANUEL NWUDE AND ORS

FRN VS FRED AJUDUA

MOUS TO BE PROVIDED BY EFCC AND OTHER LAW ENFORCEMENT CASES

261. Subparagraph 3 (b) of article 57

3. In accordance with articles 46 and 55 of this Convention and paragraphs 1 and 2 of this article, the requested State Party shall:

...

(b) In the case of proceeds of any other offence covered by this Convention, when the confiscation was executed in accordance with article 55 of this Convention and on the basis of a final judgement in the requesting State Party, a requirement that can be waived by the requested State Party, return the confiscated property to the requesting State Party, when the requesting State Party reasonably establishes its prior ownership of such confiscated property to the requested State Party or when the requested State Party recognizes damage to the requesting State Party as a basis for returning the confiscated property;

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

ADVANCE FEE FRAUD ACT 2006
SECTION 46 EFCC ACT
ADMINISTRATION OF CRIMINAL JUSTICE ACT 2015
REGISTRATION OF FOREIGN JUDGEMENT ENFORCEMENT ACT

AN ANALYSIS WILL BE INCLUDED ON THE RETURN ON BOND

MOUS BETWEEN COMPETENT AUTHORITIES

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

FEDERAL REPUBLIC OF NIGERIA .V. EMMANUEL NWUDE AND ORS

EFCC TO PROVIDE RETURNS BASED ON BOND

262. Subparagraph 3 (c) of article 57

3. In accordance with articles 46 and 55 of this Convention and paragraphs 1 and 2 of this article, the requested State Party shall:

...

(c) In all other cases, give priority consideration to returning confiscated property to the requesting State Party, returning such property to its prior legitimate owners or compensating the victims of the crime.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

SECTION 11 (1) ADVANCE FEE FRAUD ACT 2006
SECTION 319 (1) ADMINISTRATION OF CRIMINAL JUSTICE ACT 2015

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

FEDERAL GOVERNMENT OF NIGERIA.V.NWUDE AND ORS (THE BRAZILLIAN CASE) INVOLVING $246,000,000 (TWO HUNDRED AND FORTY SIX MILLION DOLLARS) WHERE THE EFCC PROSECUTED AND CONFISCATED THE ASSETS OF THE PERPETRATORS OF ADVANCE FEE FRAUD WHICH WAS THEN RETURNED TO THE PRIOR LEGITIMATE OWNERS.

FGN VS LAWAL ADEWALE NURUDEEN

EFCC TO PROVIDE A WRITE UP ON THE 2 CASES AND OTHERS

263. Paragraph 4 of article 57

4. Where appropriate, unless States Parties decide otherwise, the requested State Party may deduct reasonable expenses incurred in investigations, prosecutions or judicial proceedings leading to the return or disposition of confiscated property pursuant to this article.

Is your country in compliance with this provision?

(P) Yes, in part

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

NEED TO LOOK AT AT THE ADMINISTRATION OF CRIMINAL JUSTICE ACT

SECTION 43 EFCC ACT

CHECK ICPC ACT

POCA BILL

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

NONE

264. Paragraph 5 of article 57

5. Where appropriate, States Parties may also give special consideration to concluding agreements or arrangements, on a case-by-case basis, for the final disposal of confiscated property.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

EFCC AND FMOJ TO GIVE INFORMATION ON MOUS

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

EFCC AND FMOJ TO GIVE INFORMATION

265. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

TO BE ARTICULATED

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(IB) Institution-building: please describe the type of assistance

(PM) Policymaking: please describe the type of assistance

(CB) Capacity-building: please describe the type of assistance

(RA) Research/data-gathering and analysis: please describe the type of assistance

(IC) Facilitation of international cooperation with other countries: please describe the type of assistance

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

YES

58. Financial intelligence unit

266. Article 58

States Parties shall cooperate with one another for the purpose of preventing and combating the transfer of proceeds of offences established in accordance with this Convention and of promoting ways and means of recovering such proceeds and, to that end, shall consider establishing a financial intelligence unit to be responsible for receiving, analysing and disseminating to the competent authorities reports of suspicious financial transactions.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

SECTIONs 1(2)(C) AND 6(L) OF THE ECONOMIC AND FINANCIAL CRIMES(ESTABLISHMENT) ACT 2004

" THE COMMISSION----

IS THE DESIGNATED FINANCIAL INTELLIGENCE UNIT (FIU) IN NIGERIA, WHICH IS CHARGED WITH THE RESPONSIBILITY OF COORDINATING THE VARIOUS INSTITUTIONS INVOLVED IN THE FIGHT AGAINST MONEY LAUNDERING AND ENFORCEMENT OF ALL LAWS DEALING WITH ECONOMIC AND FINANCIAL CRIMES IN NIGERIA"

THE NFIU IS SET UP WITH OPERATIONAL MECHANISMS, BUDGET AND A STAFF STRERNGTH OF ------

SECTION 5 MLPA ROVIDES FOR ESTABLISHMENT OF SCUML

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

THE NIGERIA FINANCIAL INTELLIGENCE UNIT(NFIU) RECEIVES AND ANALYSES FINANCIAL DATA CONSISTING OF CURRENCY TRANSACTION REPORTS (CTRs) AND SUSPICIOUS TRANSACTION REPORTS (STRs) AND DISSEMINATES THE INFORMATION TO DOMESTIC LAW ENFORCEMENT AUTHORITIES AND ALSO SHARES THE INFORMATION WITH OTHER FIUs.

NFIU TO GIVE FURTHER DETAILS OF ACTIVITIES ESPECIALLY COOPERATION WITH OTHER COUNTRIES SAMINU TURAKI CASE

267. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

NFIU TO ARTICULATE

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(LA) Legislative assistance: please describe the type of assistance

(IB) Institution-building: please describe the type of assistance

(CB) Capacity-building: please describe the type of assistance

(IC) Facilitation of international cooperation with other countries: please describe the type of assistance

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

YES UNODC, WORLD BANK, DFID

59. Bilateral and multilateral agreements and arrangements

268. Article 59

States Parties shall consider concluding bilateral or multilateral agreements or arrangements to enhance the effectiveness of international cooperation undertaken pursuant to this chapter of the Convention.

Is your country in compliance with this provision?

(Y) Yes

Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention.

1. TREATY WITH THE UNITED STATES
2. TREATY WITH SWITZERLAND
3. COMMONWEALTH MUTUAL LEGAL ASSISTANCE ACT ON CRIMINAL MATTERS
4. EGMONT GROUP INFORMATION EXCHANGE
5. OTHER MOUs
6. BILATERAL TREATY WITH UK ON TRANSFER OF SENTENCED PERSONS .....
7. BILATERAL TREATY WITH SOUTH AFRICA ON MLA AND EXTRADITION
8. BILATERAL TREATY WITH UAE ON MLA, EXTRADITION AND TRANSFER OF SENTENCED PERSONS

FMOJ(CAU) AND NFIU TO GIVE UPDATED INFORMATION

MLA BILL BEFORE THE NASS
NDLEA

Please provide examples of the implementation of those measures, including related court or other cases, statistics etc.

NFIU AND FMOJ TO PROVIDE EXAMPLES

269. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Please outline actions required to ensure or improve the implementation of the article under review and describe any specific challenges you might be facing in this respect.

NFIU AND FMOJ TO PROVIDE

Do you require technical assistance for the implementation of this article? If so, please specify the forms of technical assistance that would be required. For example:

(IB) Institution-building: please describe the type of assistance

(CB) Capacity-building: please describe the type of assistance

Is any technical assistance already being provided to you? If so, please provide a general description of the nature of the assistance, including donor information.

YES DFID

B. Other information

B. Other information

270. Other information

Please provide any other information you believe is important for the Conference of the States Parties to the United Nations Convention against Corruption to consider at this stage regarding aspects of, or difficulties in, implementing the Convention other than those mentioned above.

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NONE