



**International  
Governance  
Institute**

*...building integrity in acquiring and exercising public duty...*

**UNCA** CIVIL **Coalition**  
SOCIETY

### *Article 13. Participation of society*

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 such restrictions as shall only be such as are provided for

## **CIVIL SOCIETY REPORT**

on the implementation of

Chapter II (Prevention) & Chapter V (Asset Recovery) of the

## **UNITED NATIONS CONVENTION AGAINST CORRUPTION**

## **IN CAMEROON**

by International Governance Institute – Cameroon

## **Acknowledgements**

With the aim of contributing to the national UNCAC review in Cameroon in its second cycle, this parallel report was written by International Governance Institute (IGI) Cameroon, using the guidance materials and report template designed by the UNCAC Coalition and Transparency International. The production of this report was supported by the UNCAC Coalition, made possible with funding provided by the Norwegian Agency for Development Cooperation (Norad) and the Ministry of Foreign Affairs of Denmark (Danida).

The findings in this report are those of the authors but do not necessarily reflect the views of the UNCAC Coalition and the donors who have made this report possible.

Every effort has been made to verify the accuracy of the information contained in this report. All information was believed to be correct as of 29<sup>th</sup> May 2025.

The authors of this report are Dr. Stephen Nkem Asek, Mr. Garth T. Pog and Mr. Alain Bate from International Governance Institute - Cameroon.

The report was reviewed by Isabella Moggs, Ana Revuelta and Danella Newman from the UNCAC Coalition.

### **International Governance Institute - Cameroon**

Buea, Southwest Region, Cameroon

Websites: [www.igi-integrity.com](http://www.igi-integrity.com); [www.igi-cameroon.com](http://www.igi-cameroon.com)

Twitter/X: <https://x.com/igicameroon>

The International Governance Institute – Cameroon (IGI) was established in 2007 to promote democratic governance, the rule of law, and social accountability through advocacy, education, and technological innovation. Its mission is to strengthen institutional capacities and foster citizen engagement in governance processes, promoting transparency and accountability in public administration.

## **Table of Contents**

<b>Abbreviations .....</b>	<b>1</b>
<b>List of Persons Consulted.....</b>	<b>3</b>
<b>I. Introduction.....</b>	<b>5</b>
<b>II. Executive Summary .....</b>	<b>7</b>
2.1 Description of the Official Review Process.....	7
2.2 Availability of Information .....	8
2.4 Recommendations for Priority Actions .....	26
<b>III. Assessment of Review Process for Cameroon.....</b>	<b>28</b>
<b>IV. Assessment of Implementation of Chapter II and Chapter V Provisions .....</b>	<b>32</b>
<b>4.1 Chapter II .....</b>	<b>32</b>
4.1.1 Article 5 – Preventive Anti-Corruption Policies and Practices .....	32
4.1.2 Article 6 – Preventive Anti-Corruption Body or Bodies .....	34
4.1.3 Article 7.1 – Public Sector Employment .....	37
4.1.4 Article 7.3 – Political Financing.....	38
4.1.5 Articles 7, 8 and 12 – Codes of Conduct, Conflicts of Interest and Asset Declarations, and prevention of corruption in the private sector .....	40
4.1.6 Articles 8.4 and 13.2 – Reporting Mechanisms and Whistleblower Protection.....	43
4.1.7 Article 9.1 – Public Procurement .....	44
4.1.8 Article 9.2 – Management of Public Finances.....	47
4.1.9 Articles 10 and 13.1 – Access to Information and the Participation of Society .....	49
4.1.10 Article 11 – Judiciary and Prosecution Services .....	53
4.1.11 Article 12 – Private Sector Transparency.....	55
4.1.12 Article 14 – Measures to Prevent Money-Laundering.....	56
<b>4.2 Chapter V.....</b>	<b>59</b>
4.2.1 Articles 52 and 58 – Anti-Money Laundering .....	59
Article 52: Prevention and Detection of Transfers of Proceeds of Crime .....	59
Article 58: Financial Intelligence Unit and Strengthening Enforcement.....	60
4.2.2 Articles 53 and 56 – Measures for Direct Recovery of Property .....	61
4.2.3 Article 54 – Confiscation Tools .....	63
4.2.4 Articles 51, 54, 55, 56 and 59 – International Cooperation for the Purpose of Confiscation.....	64
4.2.5 Article 57 – The Return and Disposal of Confiscated Property .....	65
<b>4.3 Statistics.....</b>	<b>66</b>
<b>4.4 Short analysis .....</b>	<b>68</b>
<b>4.5 Information on Asset Recovery Cases.....</b>	<b>69</b>
<b>V. Recent Developments (2021-2024) .....</b>	<b>77</b>
<b>VI. Recommendations .....</b>	<b>82</b>
<b>VII. Annex.....</b>	<b>86</b>

## **Abbreviations**

<b>AfDB</b>	African Development Bank
<b>AML</b>	Anti-Money Laundering
<b>ANIF</b>	National Agency for Financial Investigation
<b>ARINWA</b>	Asset Recovery Inter-Agency Network for West Africa
<b>ARMP</b>	Public Contracts Regulatory Agency
<b>AU</b>	African Union
<b>BFDB</b>	Budgetary and Financial Discipline Board
<b>BEAC</b>	Banque des États de l'Afrique Centrale (Bank of Central African States)
<b>BIPROMAP</b>	Corruption Denunciation Platform by IGI Cameroon
<b>CAMPOST</b>	Cameroon Postal Services
<b>CAMP</b>	Cameroon Association of Media Professionals
<b>CDC</b>	Cameroon Development Corporation
<b>CEMAC</b>	Economic and Monetary Community of Central Africa
<b>CFT</b>	Counter-Terrorism Financing
<b>CNPS</b>	National Social Insurance Fund
<b>CNLCC</b>	Coalition Nationale de Lutte Contre la Corruption (National Coalition against Corruption Cameroon)
<b>COLEPS</b>	Cameroon Online E-Procurement System
<b>CONAC</b>	Commission Nationale Anti-Corruption (National Anti-Corruption Commission)
<b>CONSUPE</b>	Contrôle Supérieur de l'État du Cameroun (Supreme State Audit Office)
<b>CSOs</b>	Civil Society Organizations
<b>CBFD</b>	Conseil de discipline budgétaire et financière (Budgetary and Financial Discipline Board)
<b>DGI</b>	Direction Générale des Impôts (General Directorate of Taxes)
<b>EITI</b>	Extractive Industries Transparency Initiative
<b>ECOSOCC</b>	Economic, Social and Cultural Council
<b>ELECAM</b>	Elections management entity
<b>ENAM</b>	École Nationale d'Administration et de Magistrature (National School of Administration and Magistracy)
<b>FIU</b>	Financial Intelligence Unit
<b>FATF</b>	Financial Action Task Force
<b>GABAC</b>	Groupe d'Action contre le Blanchiment d'argent en Afrique Centrale (Task Force on Money Laundering in Central Africa)
<b>GECAM</b>	Groupe des Entreprises du Cameroun (Cameroon Employers' Association)
<b>IGI</b>	International Governance Institute
<b>IMF</b>	International Monetary Fund
<b>MINFI</b>	Ministry of Finance
<b>MINREX</b>	Ministry of External Relations
<b>MINAT</b>	Ministry of Territorial Administration
<b>MLA</b>	Mutual Legal Assistance
<b>NASLA</b>	National School of Local Administration
<b>NPOs</b>	Non-Profit Organizations

<b>NACS</b>	National Anti-Corruption Strategy
<b>NGOs</b>	Non-Governmental Organizations
<b>OHADA</b>	Organization for the Harmonization of Business Law in Africa
<b>PPPs</b>	Public-Private Partnerships
<b>PIB</b>	Public Investment Budget
<b>PEPs</b>	Politically Exposed Persons
<b>ACC-SL</b>	Anti-Corruption Commission of Sierra Leone
<b>SCC</b>	Special Criminal Court (Tribunal Criminel Spécial)
<b>SOEs</b>	State-Owned Enterprises
<b>SRC</b>	State Recovery Corporation (Société de Recouvrement des Créances)
<b>StAR</b>	Stolen Asset Recovery Initiative
<b>STRs</b>	Suspicious Transaction Reports
<b>SWR</b>	Southwest Region
<b>UNCAC</b>	United Nations Convention Against Corruption
<b>UNODC</b>	United Nations Office on Drugs and Crime
<b>UWOs</b>	Unexplained Wealth Orders

## **List of Persons Consulted**

<b>No</b>	<b>Name</b>	<b>Job Title</b>	<b>Affiliation</b>	<b>Date of Interview</b>
1	Mr. Alfred Etom	Focal Point UNCAC	National Anti-Corruption Commission (CONAC), Cameroon	27/01/2025
2	Anonymous	Anonymous	Ministry of Agriculture and Rural Development	31/01/2025
3	Mr. Elvis Webgong	Executive Director	Organisation for Gender, Civic Engagement and Youth Development	06/02/2025
4	Barrister Angabua Chuo Angabua Jr	Founder and Managing Counsel	Prime Time Law Firm - Attorneys and Notaries	11/01/2025
5	Mr. Achouna Didero	Anti-Corruption Expert (Decentralization & Local Government)	International Governance Institute	01/11/2025
6	Mr. Chamango Blaise Aimee	Executive Director	Human is Right	24/02/2025
7	Mr. Solomon Agborem	National President	Cameroon Association of Media Professionals (CAMP)	19/02/2025
8	Dr. Stephen Nkem Asek	Focal Point for SWR	National Coalition Against Corruption Cameroon (CNLCC/CONAC/SWR)	11/01/2025
9	Pastor Okala Marcel	Pastor	Rapture Proclaimer Evangelical Church of God	7/02/2025
10	Justin T. Ngongang	Retired Colonel	Ministry of Defense	13/02/2025
11	Anonymous	Superintendent-in-Charge	Ministry of Justice	13/02/2025
12	Mr. Bochum Samuel Bache	Commonwealth National Youth Delegate	Peace and Community Empowerment Cameroon	25/02/2025
13	Mr. Ngalim Eugene Nyuydine	Cameroon's Representative	African Union Economic, Social and Cultural Council (AU-ECOSOCC)	18/02/2025
14	Mme. Musa Comfort	Journalist	Freelance	14/02/2025

15	Alain B. Ndzelen	Manager	Union Bank Cameroon	10/04/2025
16	Mr. Bamu Kingsley	Journalist	Freelance	14/02/2025
17	Mr. Wanji John Tcharto	Staff Representative	Trade Unionists - CDC Plantation Workers	23/01/2025
18	Anonymous	Senior Officer	Ministry of Defense	14/02/2025
19	Dr. Ngam Valery	Teacher	Enko Education	14/02/2025
20	Mr. Raymond	Analyst	Civil Society	14/02/2025
21	Mr. Nkongho	Teacher	Bilingual High School Awae	14/02/2025
22	Mr. Ashu	Project Manager	Freelance	14/02/2025
23	Mr. Bouba	Independent	Civil Society	14/02/2025
24	Alaine Bate Tabeyang	Senior Officer	Développement Équité Durabilité et Innovation (NGO)	13/02/2025
25	Anonymous	Senior Official	General Directorate for National Security	14/02/2025
26	Professor Mua Kelly	Independent	Financial Analyst and Consultant	14/02/2025
27	Anonymous	State Auditor	Supreme State Audit Office (CONSUPE)	14/02/2025
28	Anonymous	Diplomat	Ministry of External Relations (MINREX)	14/02/2025
29	Anonymous	Lord Mayor <sup>1</sup>	Anonymous	14/02/2025
30	Anonymous	Anonymous	Ministry of Public Health	11/02/2025
31	NASLA	NASLA	National School of Local Administration	14/04/2025

---

<sup>1</sup> The Lord Mayor is the first citizen of the city. A serving councillor elected from among his/her peers to the office.

## **I. Introduction**

Cameroon signed the United Nations Convention against Corruption (UNCAC) on December 9, 2003, and ratified it on February 6, 2006. The UNCAC serves as a legally binding global framework to prevent and criminalize corruption-related offenses, promote international cooperation, facilitate asset recovery, and combat corruption comprehensively.<sup>2</sup>

This parallel report reviews Cameroon's implementation of selected articles of Chapter II (Preventive Measures) and Chapter V (Asset Recovery) of the UNCAC. The report is intended as a contribution to the UNCAC implementation review process currently underway covering these chapters. The first review cycle (2010–2015) focused on Chapters III (Criminalization and Law Enforcement) and IV (International Cooperation) and was completed in February 2017. The second review cycle (2015–2020, extended to 2026) evaluates Chapters II and V and is ongoing.<sup>3</sup> In 2012, Cameroon was selected by the UNCAC Implementation Review Group by a drawing of lots to undergo review in the second year of the second cycle, which effectively began in 2017. A draft of this parallel report was shared with the Cameroonian government of March 10, 2025 via the UNCAC Focal Point before its publication.

**1.1 Scope.** The UNCAC articles and topics that receive particular attention in this report are those covering preventive anti-corruption policies and practices (Article 5), preventive anti-corruption bodies (Article 6), public sector employment (Article 7.1), political financing (Article 7.3), codes of conduct, conflicts of interest and asset declarations (Articles 7, 8 and 12), reporting mechanisms and whistleblower protection (Articles 8.4 and 13.2), public procurement (Article 9.1), the management of public finances (Article 9.2), access to information and the participation of society (Articles 10 and 13.1), judiciary and prosecution service (Article 11), private sector transparency (Article 12), and measures to prevent money laundering (Art. 14) under Chapter II. Under Chapter V, the UNCAC articles and topics that receive particular attention in this report are those covering anti-money laundering (Articles 52 and 58), measures for direct recovery of property (Articles 53 and 56), confiscation tools (Article 54), international cooperation for the purpose of confiscation (Articles 51, 54, 55, 56 and 59) and the return and disposal of confiscated property (Article 57).

**1.2 Structure.** The report begins with an executive summary, including the condensed findings, conclusions and recommendations about the review process, the availability of information, as well as the implementation and enforcement of selected UNCAC articles. The following part covers the findings of the review process in Cameroon as well as access to information issues in more detail. Subsequently, the implementation of the Convention is reviewed, and examples of good practices and deficiencies are provided. Then, recent developments are discussed and lastly, recommendations for priority actions to improve the implementation of the UNCAC are given.

---

<sup>2</sup> United Nations Convention against Corruption. (2003). United Nations Convention against Corruption. Retrieved from [https://www.unodc.org/documents/treaties/UNCAC/Publications/Convention/08-50026\\_E.pdf](https://www.unodc.org/documents/treaties/UNCAC/Publications/Convention/08-50026_E.pdf). Accessed on January 22<sup>nd</sup>, 2025.

<sup>3</sup> United Nations Office on Drugs and Crime. (n.d.). Country profile: Cameroon. Retrieved from . Accessed on January 22<sup>nd</sup>, 2025.



**1.3 Methodology.** This report was prepared by the International Governance Institute-Cameroon, with technical and financial support from the UNCAC Coalition. The authors employed a mixed-method approach, gathering primary data through in-depth interviews with key stakeholders, including government officials, civil society organizations, and anti-corruption experts actively engaged in anti-corruption and asset recovery efforts in Cameroon.

Additionally, secondary data was collected from government offices, official reports, policy documents, and independent research publications to ensure a comprehensive and well-substantiated analysis. The group made efforts to obtain information for the report from government offices and to engage in dialogue with government officials. As part of this dialogue, a draft of the report was made available to the UNCAC Focal Point at the National Anti-Corruption Commission.

The report was prepared using guidelines and a report template designed by the UNCAC Coalition and Transparency International for use by civil society organizations (CSOs). These tools reflected but simplified the United Nations Office on Drugs and Crime (UNODC)'s checklist and called for relatively short assessments as compared to the detailed official self-assessment checklist. The report template included a set of questions about the review process and, in the section on implementation, asked for examples of good practice and areas in need of improvement in articles of UNCAC Chapter II on prevention and Chapter V on asset recovery.

In preparing this report, the authors took into account the review of Cameroon carried out by the UNCAC Implementation Review Mechanism, in its First Review Cycle (2016) conducted by Angola and North Macedonia. The research team of this report was able to obtain the full country review report of the first cycle only after prolonged advocacy. The executive summary of the Second Cycle Review was also taken into account.

## **II. Executive Summary**

This independent parallel report assesses Cameroon's implementation of UNCAC Chapters II (Preventive Measures) and V (Asset Recovery). The report draws on desk research, stakeholder consultations, case studies, and official reports. It complements the ongoing second cycle of the UNCAC Implementation Review Mechanism, which began in 2017. Cameroon was reviewed by Sierra Leone and Vanuatu as peer reviewing countries.<sup>4</sup> This parallel report provides a civil society perspective to supplement the official review process, with a focus on legal frameworks, practical implementation, and the inclusiveness of the review process.

### **2.1 Description of the Official Review Process**

Cameroon's second cycle review commenced on July 25, 2017, focusing on the implementation of UNCAC Chapter II (Preventive Measures) and Chapter V (Asset Recovery). The review was conducted by Sierra Leone, representing the same regional group, and Vanuatu.<sup>5</sup>

The process began with Cameroon completing a self-assessment checklist, submitted to UNODC on December 3, 2017.<sup>6</sup> A country visit took place from February 25 to 27, 2019, involving experts from the reviewing countries, Cameroonian stakeholders—including the National Anti-Corruption Commission (CONAC) and relevant government ministries—and representatives from the UNODC secretariat.<sup>7</sup> While the UNODC country profile for Cameroon indicates the involvement of "Other Stakeholders" during the review, there is no explicit reference to civil society organizations (CSOs) or their active participation in the process. However, the UNCAC focal point ensured in an interview that the civil society representatives and actors included in the governmental experts' list were consulted in the UNCAC review process.<sup>8</sup> This absence of detailed information raises concerns about the inclusiveness of the review and the opportunity for independent voices to contribute. The executive summary of the review was made available on May 30, 2020. As of May 2025, the full Country Review Report remains in progress and has not yet been finalized or published. According to the United Nations Office on Drugs and Crime (UNODC), the status of Cameroon's second cycle review is still listed as "in progress". The second review cycle, initially scheduled for 2015–2020 for all States Parties to the UNCAC, has experienced significant delays and has been extended twice—first to June 2024, and subsequently to June 2026, as decided at the 10th session of the UNCAC Conference of the States Parties.<sup>9</sup>

---

<sup>4</sup> At the time of preparing this parallel report, the status of the second cycle review was "in progress" and the full Country Review Report had not been published in Cameroon's profile page on the UNODC website. The Executive Summary of the report is available at:

<https://www.unodc.org/corruption/en/country-profiles/data/CMR.html>. Accessed on 24 April 2025.

<sup>5</sup> United Nations Office on Drugs and Crime. (n.d.). Country review reports: Cameroon. Retrieved from <https://www.unodc.org/corruption/en/country-profiles/data/CMR.html>. Accessed on January 22nd, 2025.

<sup>6</sup> Ibid.

<sup>7</sup> Ibid.

<sup>8</sup> The above statement is based on the explanation provided during an interview with the UNCAC focal point that the civil society representatives and actors included in the governmental experts' list were consulted in the UNCAC review process.

<sup>9</sup> Ibid.

## **2.2 Availability of Information**

During the preparation of this report, researchers requested interviews, access to public information, and relevant publications from government officials. They also utilized publicly available information from the UNODC's websites and reports from civil society organizations and the media.

Publicly available information was inconsistent, with significant gaps in data related to enforcement measures and case statistics. The government did not publish or share with the research team the completed self-assessment checklist of the UNCAC second review cycle. Therefore, the reviewers relied heavily on independent research, media reports, and informal networks to gather insights due to the unavailability of centralized or publicly accessible data.

The research process engaged multiple stakeholders, including the National Anti-Corruption Commission (CONAC), the Ministry of Justice, the Supreme State Audit Office (CONSUPE), Decentralized Local Governments, the Ministry of Territorial Administration (MINAT), the private sector, trade unions, civil society organizations (CSOs), academic institutions and researchers, media organizations, faith-based organizations, whistleblowers and victims of corruption, legal associations, and other institutions. Thirty persons in total were consulted in the research process in an effort to gather comprehensive and reliable data. In addition, five information requests were sent to government officials, but only the National Anti-Corruption Commission was collaborative and responsive. Civil society organizations generally provided good responses and access to relevant information.

## **2.3 Implementation in Law and in Practice**

While Cameroon has established anti-corruption institutions such as the National Anti-Corruption Commission (CONAC), the National Agency for Financial Investigation (ANIF), and the Supreme State Audit Office (CONSUPE), their effectiveness is undermined by political interference, weak enforcement, and insufficient resources.

In addition, public sector integrity remains weak, with poor enforcement of asset declarations, inadequate whistleblower protections, and a lack of transparency in public procurement and political financing. Judicial independence is also a concern, with allegations of selective prosecutions undermining trust in anti-corruption efforts.

Despite its commitments to international anti-money laundering (AML) and counter-terrorism financing (CFT) frameworks, including regulations of the Economic and Monetary Community of Central Africa (CEMAC) and the Central African Financial Intelligence Unit (GABAC), Cameroon has been placed on the Financial Action Task Force (FATF) grey list due to persistent deficiencies in AML enforcement, regulatory oversight, and financial supervision. Finally, politically exposed persons (PEPs) and illicit financial flows continue to pose significant risks, and Cameroon lacks a dedicated asset recovery agency and a comprehensive legal framework for asset repatriation.

Furthermore, civic engagement in anti-corruption and governance efforts has declined significantly, with civil society organizations raising concerns about bureaucratic hurdles, limited access to information, and weak participation in governance and anti-

corruption oversight processes. The Extractive Industries Transparency Initiative (EITI) has found Cameroon's civic engagement to be inadequate, raising concerns about the lack of transparency and public oversight mechanisms. The absence of an Access to Information Law further restricts citizen participation and government accountability. It is recommended that Cameroon take steps to adopt and enforce a robust whistleblower protection framework, strengthen judicial transparency, establish an independent asset recovery agency, and improve anti-corruption oversight. To foster greater civic engagement and public accountability, Cameroon is equally encouraged to expand civil participation, enact an Access to Information Law, and ensure broader stakeholder inclusion in anti-corruption policy implementation in accordance with UNCAC chapters II and V.

## **Article 5 – Preventive anti-corruption policies and practices**

Cameroon has developed a layered legal and policy framework addressing corruption, though it lacks a standalone anti-corruption law. The Penal Code criminalizes various forms of corruption, including active and passive corruption (Articles 134 and 134-1), electoral corruption (Article 123), influence peddling (Article 161), corruption of employees (Article 312), and misappropriation of public property (Article 184). Other relevant provisions include interest in grant (Article 135), interest in concern (Article 136), failure to report deficiency (Article 138), abuse of function (Article 140), undue demand (Article 142), and favouritism (Article 143).<sup>10</sup> Article 66 of the Constitution mandates asset declarations for senior public officials before and after their terms, but enforcement remains weak due to the lack of an effective verification mechanism.<sup>11</sup> Law No. 003/2006 further reinforces asset disclosure, though oversight is minimal.<sup>12</sup> Decree No. 94/199<sup>13</sup> outlines integrity standards in public service, but implementation is often undermined by political influence and a lack of institutional independence.

Complementary policy and regulatory measures include the National Anti-Corruption Strategy (NACS), which emphasizes prevention, education, and sanctions but lacks binding legal force.<sup>14</sup> In procurement, the 2018 Public Contracts Code requires

---

<sup>10</sup> Law No. 2019/020 of December 24, 2019, Amending the Penal Code. Retrieved from <https://www.prc.cm/en/news/the-acts/laws/4041-law-n-2019-020-of-24-december-2019-to-amend-and-supplement-some-provisions-of-law-no-2016-7-of-12-july-2016-relating-to-the-penal-code>. Accessed on 15 February 2025.

<sup>11</sup> Law No. 96/06 of January 18, 1996, to amend the Constitution of June 2, 1972 (Article 66). Retrieved from [https://www.constituteproject.org/constitution/Cameroon\\_2008](https://www.constituteproject.org/constitution/Cameroon_2008). Accessed on 15 February 2025

<sup>12</sup> Law No. 003/2006 of April 25, 2006, on the declaration of assets and property by public officials. Retrieved from <https://www.spm.gov.cm/site/?q=en/node/310>. Accessed on 14 February 2025.

<sup>13</sup> Decree No. 94/199 of October 7, 1994, to lay down the General Rules and Regulations of the Public Service. Retrieved from <https://www.prc.cm/files/f5/b1/bc/d4e05b8570afd95be24e5a2af02b6ce9.pdf>. Accessed on 14 February 2025.

<sup>14</sup> National Anti-Corruption Commission (CONAC). (2022). National Anti-Corruption Strategy (2022–2026). Retrieved from <https://conac.cm/en/wp-content/uploads/sites/2/2025/01/NACS-2022-2026-English-version.pdf>. Accessed on 14 February 2025.

competitive bidding for contracts above 5 million CFA francs (approx. USD 8,337)<sup>15,16</sup> supported by the E-Procurement System (COLEPS), though rollout remains incomplete.<sup>17</sup> Public finance reforms are guided by Law No. 2018/011 on Transparency and Good Governance,<sup>18</sup> Decree No. 2020/375 on Public Accounting Regulations,<sup>19</sup> and Decree No. 2022/8001 promoting the digitization of public financial transactions.<sup>20</sup> Cameroon also aligns with regional frameworks, such as CEMAC Regulation No. 04/18 on anti-money laundering, yet national implementation is inconsistent.<sup>21</sup> While these instruments partially satisfy UNCAC Article 5 requirements, persistent enforcement gaps and the absence of a unified anti-corruption statute limit their impact and coherence.

## **Article 6 – Preventive Anti-Corruption Body or Bodies**

Cameroon has established several specialized anti-corruption bodies in compliance with Article 6 of the UNCAC, which mandates the existence of independent institutions to prevent corruption, implement anti-corruption measures, and promote awareness. The National Anti-Corruption Commission (CONAC), created under Decree No. 2006/088, monitors anti-corruption strategies, investigates complaints, and raises awareness, though it lacks prosecutorial powers, and its reports rarely lead to indictments.<sup>22</sup> Similarly, the Supreme State Audit Office (CONSUPE), governed by Decree No. 2005/374, plays a key role in auditing public institutions but faces enforcement challenges due to limited independence.<sup>23</sup>

The National Agency for Financial Investigation (ANIF), created by Decree No. 2005/187, monitors financial transactions linked to corruption but suffers from limited resources and weak inter-agency collaboration.<sup>24</sup> Additionally, the Public Contracts

<sup>15</sup> XE. (2025). Currency Converter: CFA to USD. Retrieved from <https://www.xe.com/currencyconverter/convert/?Amount=5000000&From=CFA&To=USD>. Accessed on 7 April 2025.

<sup>16</sup> Decree No. 2018/366 of June 20, 2018, establishing the Public Contracts Code (Arts. 4, 73–74, 108). Retrieved from <https://www.prc.cm/fr/actualites/actes/decrets/2918-decret-n-2018-366-du-20-juin-2018-portant-code-des-marches-publics>. Accessed on 14 February 2025.

<sup>17</sup> Decree No. 2018/0002/PM of January 5, 2018, on Cameroon's E-Procurement System (COLEPS). Retrieved from <https://armp.cm>. Accessed on 12 February 2025.

<sup>18</sup> Law No. 2018/011 of July 11, 2018, on Transparency and Good Governance in Public Finance Management. Retrieved from <https://www.prc.cm/en/news/the-acts/laws/2977-law-n-2018-011-of-11-july-2018>. Accessed on 14 February 2025.

<sup>19</sup> Decree No. 2020/375 on Public Accounting Regulations. Retrieved from <https://minfi.gov.cm/>. Accessed on 14 February 2025.

<sup>20</sup> Decree No. 2022/8001 on Digitalization of Public Financial Transactions. Retrieved from [https://www.spm.gov.cm/site/sites/default/files/decree\\_2022\\_8001.pdf](https://www.spm.gov.cm/site/sites/default/files/decree_2022_8001.pdf). Accessed on 14 February 2025.

<sup>21</sup> CEMAC. (2018). Regulation No. 04/18 on Payment Services in CEMAC. Retrieved from <https://www.beac.int/wp-content/uploads/2019/07/REGLEMENT-N-04-18-CEMAC-UMAC-COBAC-du-21-d%C3%A9cembre-2018.pdf>. Accessed on 14 February 2025.

<sup>22</sup> Decree No. 2006/088 of 11 March 2006 on the setting up, organisation and functioning of the National Anti-Corruption Commission. Retrieved from <https://conac.cm/en/wp-content/uploads/sites/2/2018/04/Presidential-decree-creating-NACC-English.pdf>. Accessed on 13 February 2025.

<sup>23</sup> African Development Bank. (2006). Governance reform support program (GRSP) for Cameroon. Retrieved from <https://www.afdb.org/en/documents/document/cameroon-governance-reform-support-program-project-completion-report-pcr-30147>. Accessed on 13 February 2025.

<sup>24</sup> Decree No. 2005/187 of May 31, 2005, on the Organization and Functioning of the National Agency for Financial Investigation (ANIF). Retrieved from

Regulatory Agency (ARMP), established under Decree No. 2001/048 (amended in 2012), oversees public procurement but struggles with enforcement inefficiencies and corruption risks.<sup>25</sup> The Special Criminal Court (SCC) prosecutes high-profile corruption cases involving embezzlement exceeding 50 million CFA francs (approximately USD 83,526)<sup>26</sup> but has been criticized for selective prosecutions and a lack of judicial independence.<sup>27,28</sup> The National Governance Programme (NGP), launched in 2000, sought to modernize public administration and promote transparency but remains weak due to inconsistent implementation and financial constraints.<sup>29</sup> The National Anti-Corruption Coalition (CNLCC), a civil society initiative launched by CONAC, advocates for transparency but lacks full legal and financial autonomy.

Cameroon's anti-corruption bodies face political interference, weak enforcement, and financial dependence on the executive. Despite efforts like CEMAC Regulation No. 04/18 and Decree No. 2023/464,<sup>30</sup> national coordination remains inadequate. Though UNCAC Article 6(3) obligations were met, stronger legal and financial reforms are needed.

## Article 7.1 – Public Sector Employment

The recruitment and promotion of civil servants in Cameroon is guided by specific legal frameworks. The Cameroon Public Service Regulation Law No. 94/199 on the Regulation of Public Sector Employment, which includes provisions for merit-based recruitment and civil service reforms<sup>31</sup> and the 2000 Law on Public Service provide guidelines for the recruitment, promotion, and discipline of public officials.<sup>32</sup> These

---

[https://sherloc.unodc.org/cld/uploads/res/document/decree-no--2005-187-of-31-may-2005\\_-organization-and-functioning-of-the-national-agency-for-financial-investigation\\_html/CMR\\_1267\\_2005\\_ENand\\_FR.pdf](https://sherloc.unodc.org/cld/uploads/res/document/decree-no--2005-187-of-31-may-2005_-organization-and-functioning-of-the-national-agency-for-financial-investigation_html/CMR_1267_2005_ENand_FR.pdf). Accessed on 11 February 2025.

<sup>25</sup> Decree No. 2001/048 of February 23, 2001, Establishing ARMP, as amended by Decree No. 2012/076. Retrieved from <https://armp.cm>. Accessed on 12 February 2025.

<sup>26</sup> XE. (2025). Currency Converter: CFA to USD. Retrieved from <https://www.xe.com/currencyconverter/convert/?Amount=50000000&From=CFA&To=USD>. Accessed on 7 April 2025.

<sup>27</sup> Law No 2011/028 of December 14, 2011, established the Special Criminal Court (SCC) in Cameroon. This law was amended by Law No 2012/011 of July 16, 2012. Cameroon Intelligence Report. (2016, May 4). The Special Criminal Court: President Biya's Court. Accessed May 19, 2025. Retrieved from <https://www.cameroonintelligencereport.com/the-special-criminal-court-president-biyas-court/>.

<sup>28</sup> Wandia, S. P. (2023, April 6). The efficacy of the Special Criminal Court in the fight against misappropriation of public funds in Cameroon. International Journal of Research and Innovation in Social Science. Accessed May 19, 2025. Retrieved from <https://rsisinternational.org/journals/ijriss/articles/the-efficacy-of-the-special-criminal-court-in-the-fight-against-misappropriation-of-public-funds-in-cameroon/>.

<sup>29</sup> African Development Bank. (2006). Governance reform support program (GRSP) for Cameroon. Retrieved from <https://www.afdb.org/en/documents/document/cameroon-governance-reform-support-program-project-completion-report-pcr-30147>. Accessed on 13 February 2025.

<sup>30</sup> Decree No. 2023/464 of October 30, 2023, Establishing Measures for Anti-Corruption Compliance. Retrieved from <https://www.prc.cm/files/c0/a3/53/d92f2b2b650612e28e3785de70304169.pdf>. Accessed on 17 February 2025.

<sup>31</sup> Décret n° 94-199 du 07 octobre 1994 portant statut général de la fonction publique de l'État (Articles 13, 19, 44, 47, 92, 93). Retrieved from <https://www.minfopra.gov.cm/recueil/fichiers%20word/DECRET%20N%C2%B0%2094-199%20DU%2007%20OCTOBRE%201994.pdf>. Accessed on 11 February 2025.

<sup>32</sup> Décret n° 2000-287 du 12 octobre 2000 fixant le régime général des concours administratifs (Articles 13, 19, 44, 47, 92, 93). Retrieved from

rules aim to uphold principles of fairness, equity, and accountability. The development of a civil service code of conduct<sup>33</sup> that promotes ethical standards in recruitment is a good practice. Nevertheless, political patronage and nepotism continue to influence public sector hiring practices, as reported by several interviewees. The absence of effective monitoring mechanisms allows corruption to thrive in public employment. Strengthening the recruitment processes and ensuring transparency would address these gaps and contribute to more equitable and accountable public sector employment practices.

### **Article 7.3 – Political Financing**

Cameroon has established regulations for political financing through the Law on Political Parties (Law No. 90/053 on the Freedom of Association)<sup>34</sup> and the 2012 Law on the Financing of Political Parties,<sup>35</sup> which mandates the declaration and disclosure of political party financing sources. The required disclosure of funding sources and of the expenditure of public funds allocated to political parties is a good practice, even though enforcement remains weak. In practice, political party financing often occurs through opaque channels with minimal oversight. This lack of transparency in campaign finance creates opportunities for illicit financial flows and corruption.<sup>36</sup> Strengthening reporting requirements and implementing independent monitoring of political financing would significantly improve accountability and transparency in the country's political activities.

### **Articles 7 and 8 – Codes of Conduct, Conflicts of Interest, and Asset Declarations**

Cameroon has adopted several legal instruments to prevent conflicts of interest and promote ethical conduct among public officials. Key frameworks include the Code of Ethics for Public Servants<sup>37</sup> and Law No. 003/2006 of April 25, 2006,<sup>38</sup> on Asset Declarations, which mandate transparency in public service. However, the implementation of asset declarations remains weak, with many officials failing to comply. Additionally, the absence of legal consequences for non-compliance undermines the effectiveness of these measures. The National Agency for Financial

---

<https://www.minfopra.gov.cm/recueil/fichiers%20word/DECRET%20N%C2%B0%202000-287%20DU%2012%20OCTOBRE%202000.pdf>. Accessed on 11 February 2025.

<sup>33</sup> Decree No. 94/199 of October 7, 1994, to lay down the General Rules and Regulations of the Public Service (Articles 13, 19, 44, 47, 92, 93). Retrieved from <https://www.prc.cm/files/f5/b1/bc/d4e05b8570afd95be24e5a2af02b6ce9.pdf>. Accessed on 11 February 2025.

<sup>34</sup> Law No. 90/053 of December 19, 1990, on the Freedom of Association. Retrieved on from <https://www.prc.cm>. Accessed on 13 February 2025.

<sup>35</sup> Law No. 2012/001 of 19 April 2012 relating to the Electoral Code (Articles 220, 247, 259, 278, 281). Retrieved from <https://aceproject.org/electoral-advice/archive/questions/replies/7798903/986792279/ELECTORAL-CODE-OF-CAMEROON.pdf>. Accessed on 11 February 2025.

<sup>36</sup> National Anti-Corruption Commission (CONAC). (2023). Annual Report 2023 (pp. 45–47). Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

<sup>37</sup> Decree No. 94/199 of October 7, 1994, to lay down the General Rules and Regulations of the Public Service (Articles 13, 19, 44, 47, 92, 93). Retrieved from <https://www.prc.cm/files/f5/b1/bc/d4e05b8570afd95be24e5a2af02b6ce9.pdf>. Accessed on 11 February 2025.

<sup>38</sup> Law No. 003/2006 of April 25, 2006, on the declaration of assets and property by public officials. Retrieved from <https://www.prc.cm>. Accessed on 11 February 2025.

Investigation (ANIF), which is responsible for combatting money laundering and terrorist financing, does not oversee asset declarations submitted by public officials. Strengthening enforcement mechanisms, and expanding ethical codes, would significantly improve Cameroon's anti-corruption framework.

## **Articles 8.4 and 13.2 – Reporting Mechanisms and Whistleblower Protection**

Cameroon has taken steps to establish corruption reporting mechanisms and enhance whistleblower protection in line with UNCAC Articles 8.4 and 13.2. However, there is no dedicated whistleblower protection law, leaving individuals who report corruption vulnerable to retaliation. Several reporting mechanisms have been developed to facilitate corruption denunciation, both by public institutions and by civil society organizations. For example, the International Governance Institute (IGI) Cameroon has established the BIPROMAP Corruption Denunciation Platform, which integrates mobile and web-based reporting tools to enhance citizen engagement in anti-corruption efforts.<sup>39</sup> Separately, the National Anti-Corruption Commission (CONAC) operates its own whistleblowing platform, which includes an online denunciation portal and procedural guidelines for submitting reports.<sup>40</sup> However, public confidence in these mechanisms remains low, with many citizens fearing retaliation and a lack of follow-up on corruption complaints.<sup>41</sup>

In practice, the absence of legal safeguards for whistleblowers discourages individuals from exposing corruption. Civil society organizations have raised concerns that whistleblower cases are often selectively investigated, particularly when high-ranking officials are implicated, limiting accountability.<sup>42</sup> Transparency International has documented cases where whistleblowers in Cameroon faced intimidation, dismissal, and legal threats, underscoring the urgent need for legislative protection and independent oversight of whistleblower reports.<sup>43</sup> Additionally, there is no independent institution solely dedicated to handling whistleblower cases, and existing mechanisms do not ensure full confidentiality or protection from retaliation.<sup>44</sup> To align with UNCAC Articles 8.4 and 13.2, Cameroon is encouraged to adopt comprehensive whistleblower protection legislation, ensuring independent oversight and robust confidentiality safeguards. Measures to enhance public awareness and foster meaningful civil society engagement should also be prioritized to strengthen reporting mechanisms and promote trust in anti-corruption frameworks.

## **Article 9.1 – Public Procurement**

---

<sup>39</sup> IGI Cameroon. (2011). BIPROMAP Corruption Denunciation Platform. Retrieved from <https://www.bipromap.com>. Accessed on 11 February 2025.

<sup>40</sup> National Anti-Corruption Commission (CONAC). (2023). "How to Denounce Corruption?". Retrieved from <https://conac.cm/en/denounce-corruption/how-to-denounce-corruption/>. Accessed on 11 February 2025.

<sup>41</sup> National Anti-Corruption Commission (CONAC). (2023). Annual Report 2023. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

<sup>42</sup> IGI Cameroon. (2017). Civil Society Appraisal Report on Cameroon on UNCAC Implementation. Retrieved from <https://www.igi-cameroon.com/wp-content/uploads/2017/08/Civil-Society-Appraisal-Report-on-Cameroon-on-UNCAC.docx>. Accessed on 11 February 2025.

<sup>43</sup> Transparency International. (2013). Slippery Justice: The Travails of a Whistleblower in Cameroon. Retrieved from <https://www.transparency.org/en/news/slippery-justice-the-travails-of-a-whistleblower-in-cameroon>. Accessed on 11 February 2025.

<sup>44</sup> Ibid.



Cameroon's public procurement framework is governed by Decree No. 2018/366 establishing the Public Contracts Code,<sup>45</sup> which mandates competitive bidding for contracts exceeding 5 million CFA francs (approximately USD 8,337).<sup>46</sup> The Cameroon Online E-Procurement System (COLEPS) was introduced in 2018 to enhance digital procurement,<sup>47</sup> while Law No. 2006/012 regulates public-private partnerships (PPPs).<sup>48</sup> The Public Contracts Regulatory Agency (ARMP), created in 2001,<sup>49</sup> monitors compliance and enforces sanctions. A number of good practices include progress in enhancing transparency through the expansion of COLEPS for digital procurement, training initiatives for procurement officials, and stricter regulatory oversight by ARMP.

However, bid rigging, favoritism, and weak enforcement persist, limiting transparency and competition. The 2023 CONAC Report<sup>50</sup> and the executive summary of the UNCAC 2<sup>nd</sup> cycle review<sup>51</sup> highlight poor procurement training, weak oversight, and poor contract execution with many Public Investment Budget projects mismanaged or abandoned. To align with UNCAC Article 9.1, Cameroon must strengthen ARMP's autonomy, enforce COLEPS, apply strict procurement sanctions, implement structured training, and enhance civil society oversight to improve transparency and accountability.

## **Article 9.2 – Management of Public Finances**

Cameroon has established a legal and regulatory framework to enhance transparency and accountability in public financial management, aligning with UNCAC Article 9.2. Key laws include Act NO. 2007/006 which sets out the budget process,<sup>52</sup> Law No. 2018/011<sup>53</sup> on Transparency and Good Governance in Public Finance, which mandates budgetary transparency and financial oversight, Decree No. 2020/375 on Public Accounting Regulations, defining state financial management rules,<sup>54</sup> and Decree No. 2022/8001, which digitizes public financial transactions to reduce

---

<sup>45</sup> Decree No. 2018/366 of June 20, 2018, establishing the Public Contracts Code (Arts. 4, 73–74, 108). Retrieved from <https://www.prc.cm/fr/actualites/actes/decrets/2918-decret-n-2018-366-du-20-juin-2018-portant-code-des-marches-publics>. Accessed on 12 February 2025.

<sup>46</sup> XE. (2025). Currency Converter: CFA to USD. Retrieved from <https://www.xe.com/currencyconverter/convert/?Amount=5000000&From=CFA&To=USD>. Accessed on 7 April 2025.

<sup>47</sup> Decree No. 2018/0002/PM of January 5, 2018, on Cameroon's E-Procurement System (COLEPS). Retrieved from <https://armp.cm>. Accessed on 12 February 2025.

<sup>48</sup> Law No. 2006/012 of December 29, 2006, on the General Regime for Partnership Contracts. Retrieved from <https://prc.cm>. Accessed on 12 February 2025.

<sup>49</sup> Decree No. 2001/048 of February 23, 2001, Establishing ARMP, as amended by Decree No. 2012/076. Retrieved from <https://armp.cm>. Accessed on 12 February 2025.

<sup>50</sup> National Anti-Corruption Commission (CONAC). (2023). Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 12 February 2025.

<sup>51</sup> Executive Summary of the UNCAC 2<sup>nd</sup> cycle Review Report of Cameroon. (2020). Retrieved from <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/ExecutiveSummaries2/V2003421e.pdf>. Accessed on 12 February 2025.

<sup>52</sup> Law No. 2007/006 on Financial Oversight System. Retrieved from <https://www.prc.cm/en/news/the-acts/laws>. Accessed on 14 February 2025.

<sup>53</sup> Law No. 2018/011 on Transparency and Good Governance in Public Finance Management. Retrieved from <https://www.prc.cm/en/news/the-acts/laws>. Accessed on 14 February 2025.

<sup>54</sup> Decree No. 2020/375 on Public Accounting Regulations. Retrieved from <https://minfi.gov.cm/>. Accessed on 14 February 2025.

corruption risks.<sup>55</sup> The Public Contracts Code (Decree No. 2018/366) enforces competitive bidding and financial disclosure, while the Budgetary and Financial Discipline Board (CBFD) investigates and sanctions budgetary infractions.<sup>56</sup> Additionally, CEMAC Regulation No. 04/18 ensures regional financial compliance, reinforcing anti-money laundering measures.<sup>57</sup>

Despite this framework, enforcement challenges persist, with issues such as budget mismanagement, procurement fraud, and weak fiscal discipline.<sup>58</sup> Political interference in public spending and procurement, limited independence of audit institutions, and lack of coordination between oversight agencies hinder effective enforcement. The inconsistent application of financial regulations and weak sanctions for violations continue to undermine Cameroon's compliance with UNCAC. To strengthen public financial management, Cameroon must enhance institutional independence, fully enforce digital financial controls, and ensure stronger penalties for financial mismanagement. Expanding civil society access to budget data, strengthening the role of ARMP and CBFD, and increasing transparency in procurement processes are critical to improving fiscal accountability.

### **Articles 10 and 13.1 – Access to Information and the Participation of Society**

Cameroon has adopted several legal instruments to promote transparency in public administration and civil society participation, in alignment with UNCAC Articles 10 and 13. Key frameworks include Law No. 90/053 on Freedom of Association,<sup>59</sup> which establishes the right to form and operate associations, and Law No. 99/014<sup>60</sup> which provides legal recognition and operational guidelines for NGOs. Additionally, Law No. 2018/011<sup>61</sup> on Transparency and Good Governance in Public Finance Management mandates the publication of budgetary information and financial reports to enhance public oversight.

However, Cameroon does not have a dedicated law on access to public information, limiting citizens' ability to obtain government-held data beyond financial disclosures. While the 2018 Transparency Law requires the government to publish financial reports, its implementation is inconsistent, and there are no legal provisions

---

<sup>55</sup> Decree No. 2022/8001 on Digitalization of Public Financial Transactions. Retrieved from [https://www.spm.gov.cm/site/sites/default/files/decree\\_2022\\_8001.pdf](https://www.spm.gov.cm/site/sites/default/files/decree_2022_8001.pdf). Accessed on 14 February 2025.

<sup>56</sup> Decree No. 2008/028 on Budgetary and Financial Discipline. Retrieved from <https://www.prc.cm/en/news/the-acts/decrees>. Accessed on 14 February 2025.

<sup>57</sup> CEMAC/UMAC/COBAC. (2018). Regulation No. 04/18 on Payment Services in CEMAC. Retrieved from <https://www.beac.int/wp-content/uploads/2019/07/REGLEMENT-N-04-18-CEMAC-UMAC-COBAC-du-21-d%C3%A9cembre-2018.pdf>. Accessed on 14 February 2025.

<sup>58</sup> IMF. (2023). Cameroon 2023 Article IV Consultation Report. Retrieved 14/02/2025 from <https://www.imf.org/en/Countries/CMR>. Accessed on 14 February 2025; National Anti-Corruption Commission (CONAC). (2023). Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 14 February 2025.

<sup>59</sup> Law No. 90/053 of December 19, 1990, on the Freedom of Association. Retrieved from <https://www.prc.cm>. Accessed on 13 February 2025.

<sup>60</sup> Law No. 99/014 of December 22, 1999, Regulating Non-Governmental Organizations (NGOs). Retrieved from <https://www.prc.cm>. Accessed on 13 February 2025.

<sup>61</sup> Law No. 2018/011 of July 11, 2018, on Transparency and Good Governance in Public Finance Management. Retrieved from <https://www.prc.cm/en/news/the-acts/laws/2977-law-n-2018-011-of-11-july-2018>. Accessed on 13 February 2025.

compelling authorities to release information upon request. This weakens accountability and restricts public scrutiny of governance. When preparing this report, CSOs expressed concerns that their participation remains limited, citing declining contributions to anti-corruption reporting and weak enforcement mechanisms. They further emphasized that the absence of an access to information law continues to restrict transparency, creating a gap between policy commitments and actual implementation.<sup>62</sup>

Similarly, civil society participation in anti-corruption efforts remains informal and unstructured. Despite the Freedom of Association Law, CSOs continue to face bureaucratic hurdles, restrictive administrative controls, and limited engagement in policymaking. While CONAC has established certain structures for civil society engagement, such as the National Anti-Corruption Coalition and laws on freedom of association to support civic engagement, data from both the executive summary of the 2<sup>nd</sup> cycle UNCAC Country Review Report<sup>63</sup> and the 2023 CONAC Report suggest that actual civil society participation has significantly declined in practice. Despite Cameroon's prior commitments to enhance transparency, civic engagement has weakened, and enforcement of anti-corruption measures remains inconsistent.

## **Article 11 – Judiciary and Prosecution Services**

Cameroon has enacted several laws aligning with UNCAC Article 11 aimed at strengthening the judiciary and prosecution services. These include Law No. 2016/007 which was amended by Law No. 2019/020 to expand provisions on bribery (art. 134), misappropriation (art. 184), influence peddling (art. 161), favoritism (art. 143), and abuse of function (art. 140).<sup>64</sup> Additionally, Article 66 of the Constitution<sup>65</sup> mandates asset declarations by high-ranking officials before and after holding office. The Special Criminal Court (SCC), established under Law No. 2011/028 and modified by Law No. 2012/011, specializes in prosecuting high-value corruption cases exceeding 50 million CFA francs (approximately USD 83,526).<sup>66,67</sup>

Complementing the SCC, Law No. 2013/131 created the Specialised Officers of the Police attached to the SCC, reinforcing its investigative capacity.<sup>68</sup> Moreover, Decree

---

<sup>62</sup> Interview with a Civil Society Representative, 19 February 2025.

<sup>63</sup> Executive Summary of the UNCAC 2nd cycle Review Report of Cameroon. (2020). Retrieved from <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/ExecutiveSummaries2/V2003421e.pdf>.

<sup>64</sup> Law No. 2019/020 of December 24, 2019, Amending the Penal Code. Retrieved from <https://www.prc.cm/en/news/the-acts/laws/4041-law-n-2019-020-of-24-december-2019-to-amend-and-supplement-some-provisions-of-law-no-2016-7-of-12-july-2016-relating-to-the-penal-code>. Accessed on 15 February 2025.

<sup>65</sup> Constitution of Cameroon. Retrieved from <https://www.constituteproject.org>. Accessed on 15 February 2025.

<sup>66</sup> XE. (2025). Currency Converter: CFA to USD. Retrieved from <https://www.xe.com/currencyconverter/convert/?Amount=50000000&From=CFA&To=USD>. Accessed on 7 April, 2025.

<sup>67</sup> Law No. 2011/028 of December 14, 2011, as modified by Law No. 2012/011 of July 16, 2012, on the Special Criminal Court. Retrieved from <https://faolex.fao.org/docs/pdf/cmr202713.pdf>. Accessed on 15 February 2025.

<sup>68</sup> Law No. 2013/131 of May 3, 2013, on the Organization and Functioning of the Specialised Officers of the Police of the Special Criminal Court. Retrieved from <https://www.prc.cm/files/ef/73/df/d8453c5a244b7ad926a003037fd172c7.pdf>. Accessed on 15 February 2025.

No. 2013/288 outlines procedures for the restitution of assets acquired through corruption (art. 1-3).<sup>69</sup> A good practice observed is the formation of specialized anti-corruption courts, which handle corruption-related cases more efficiently. However, further reforms are needed to ensure judicial independence, enhance financial autonomy, improving the training of judges, and strengthen prosecutorial integrity. Strengthening whistleblower protections, ensuring independent audits of judicial expenditures, and reinforcing the financial and administrative autonomy of oversight institutions would significantly enhance compliance with UNCAC Article 11.

## **Article 12 – Private Sector Transparency**

Cameroon has taken steps to improve private sector transparency in response to UNCAC obligations and International Monetary Fund (IMF) recommendations, particularly regarding the financial governance of state-owned enterprises (SOEs). Key legal frameworks include the Code of Transparency and Good Governance in Public Finance (Law No. 2018/011)<sup>70</sup> and the General Rules and Regulations on Public Accounting (Decree No. 2020/375), which establish fiscal accountability standards.<sup>71</sup> However, enforcement remains weak, and major gaps persist in financial disclosure, corporate accountability, and compliance with international transparency standards.<sup>72</sup> Although financial laws require public institutions to maintain proper records, SOEs are not legally required to publicly disclose their audited financial statements. As a result, most SOEs fail to publish their annual reports, limiting public oversight and financial transparency.

Cameroon's legal framework criminalizes fraud and misuse of corporate assets, but weak enforcement and regulatory inefficiencies undermine compliance. Corruption remains a major barrier to business growth.<sup>73</sup> Strengthening SOE financial disclosures, corporate transparency laws, and enforcement mechanisms is crucial for UNCAC compliance.

## **Article 14 – Measures to Prevent Money-Laundering**

Cameroon has implemented a range of legal, institutional, and regulatory measures to combat money laundering and financial crimes, aligning with its international commitments and participation in global and regional initiatives. As a member of the Financial Action Task Force (FATF) and the Groupe d'Action contre le Blanchiment d'Argent en Afrique Centrale (GABAC), the country upholds Anti-Money Laundering

---

<sup>69</sup> Decree No. 2013/288 of September 4, 2013, Fixing the Modalities of Restitution of Assets (Corps du Délit), arts. 1-3. Retrieved from <https://www.prc.cm/files/ef/73/df/d8453c5a244b7ad926a003037fd172c7.pdf>. Accessed on 15 February 2025.

<sup>70</sup> Law No. 2018/011 of July 11, 2018, on Transparency and Good Governance in Public Finance Management. Retrieved from <https://www.prc.cm/en/news/the-acts/laws/2977-law-n-2018-011-of-11-july-2018>. Accessed on 15 February 2025.

<sup>71</sup> Decree No. 2020/375 on Public Accounting Regulations. Retrieved from <https://minfi.gov.cm/>. Accessed on 14 February 2025.

<sup>72</sup> The Uniform Act on Commercial Companies, adopted by OHADA, sets unified rules for the creation, operation, and governance of companies in 17 African countries, including Cameroon, promoting legal certainty and cross-border business. <https://www.ohada.org/>. Accessed on 13 February 2025.

<sup>73</sup> Transparency International. (2023). Cameroon. Transparency International. Retrieved from <https://www.transparency.org/en/countries/cameroon>. Accessed on 30 January 2025.

(AML) and Counter-Terrorism Financing (CFT) standards.<sup>74</sup> The regional legal framework includes as well Regulation No.01/CEMAC/UMAC/CM of 11 April, 2016<sup>75</sup> on the prevention and suppression of money laundering and terrorism financing in Central Africa, which mandates financial institutions to implement Know Your Customer (KYC) policies, risk-based approaches, and suspicious transaction reporting. Additionally, Regulation No. 01/CEMAC/UMAC aligns national AML policies with FATF's 40+9 recommendations, criminalizes money laundering, and prescribes penalties.<sup>76</sup>

Other critical regulations include Law No. 2022/006<sup>77</sup> which covers banking secrecy and limits its applicability in certain judicial proceedings,<sup>78</sup> and Order No. 0000144/CF/MINFI of March 26, 2009, which sets a reporting threshold for financial transactions exceeding 5,000,000 CFA francs in cash (approximately USD 8,337)<sup>79</sup> or by bearer bond at the National Agency for Financial Investigation (NAFI).<sup>80</sup> Institutional measures complement these laws, with the National Agency for Financial Investigation (ANIF), created under Presidential Decree No. 2005/187, serving as Cameroon's Financial Intelligence Unit (FIU) tasked with detecting and investigating suspicious transactions. Additionally, the Public Procurement Regulatory Agency (ARMP) enforces transparency and compliance in public contracting, while Mutual Legal Assistance Mechanisms, established under Law No. 2003/007, facilitate international cooperation in financial crime investigations. Despite these efforts, Cameroon faces persistent challenges in anti-money laundering enforcement. The 2021 MINFI AML Assessment Report<sup>81</sup> identified risks in real estate, mobile money, informal sectors, and among PEPs, while the 2022 GABAC Evaluation cited poor supervision of non-bank institutions and weak asset declaration enforcement.<sup>82</sup> The Basel AML Index 2024 ranks Cameroon 26th globally, with a high-risk score of 6.67,<sup>83</sup> and the country

---

<sup>74</sup> Financial Action Task Force (FATF). (2025). Groupe d'Action contre le Blanchiment d'Argent en Afrique Centrale (GABAC). Retrieved from <https://www.fatf-gafi.org/en/countries/global-network/gabac.html>. Accessed on 14 February 2025.

<sup>75</sup> GABAC. (2022). Regulation No. 01/CEMAC/UMAC/CM on the prevention and suppression of money laundering and terrorism financing in Central Africa. Retrieved from [https://gabac.org/wp-content/uploads/2022/03/14-reglement\\_anglais.pdf](https://gabac.org/wp-content/uploads/2022/03/14-reglement_anglais.pdf). Accessed February 17, 2025

<sup>76</sup> Ibid.

<sup>77</sup> Law No. 2022/006 of 27 April 2022 to Governing Banking Secrecy in Cameroon, <https://prc.cm/en/multimedia/documents/9233-law-n-2022-006-of-04-27-2022>. Accessed on 13 February 2025.

<sup>78</sup> Section 3 of the Law defines banking secrecy as "an obligation whereby reporting entities shall be bound to keep confidentiality of the deeds, facts and information concerning their clients, to which they are privy in discharge of their professional duties".

<sup>79</sup> XE. (2025). Currency Converter: CFA to USD. Retrieved from <https://www.xe.com/currencyconverter/convert/?Amount=50000000&From=CFA&To=USD>. Accessed on 7 April 2025.

<sup>80</sup> MINFI. (2009). Order No. 0000144/CF/MINFI of 26 March 2009 on Financial Transaction Reporting Thresholds. Retrieved from <https://www.minfi.gov.cm>. Accessed on 14 February 2025.

<sup>81</sup> MINFI. (2021). AML Risk Assessment Report & High-Risk Sectors. Retrieved from [https://minfi.gov.cm/wp-content/uploads/2021/01/report\\_cameroon\\_assessment\\_ml\\_tf.pdf](https://minfi.gov.cm/wp-content/uploads/2021/01/report_cameroon_assessment_ml_tf.pdf). Accessed on 14 February 2025.

<sup>82</sup> GABAC. (2022). Mutual Evaluation Report on AML Enforcement. Retrieved from <https://gabac.org/wp-content/uploads/2022/10/REM-CAMEROUN-ANGLAIS.pdf>. Accessed on 14 February 2025.

<sup>83</sup> Basel Institute. (2024). Basel AML Index 2024 Ranking. Retrieved from <https://index.baselgovernance.org>. Accessed on 14 February 2025.

remains on the FATF grey list.<sup>84</sup> To meet UNCAC Article 14 standards, Cameroon must strengthen enforcement, improve inter-agency coordination, and build regulatory capacity. Additionally, the Extractive Industries Transparency Initiative (EITI) suspended Cameroon in 2024 due to inadequate stakeholder engagement in high-risk sectors like oil and mining.<sup>85</sup>

### **Articles 51, 52, 54 and 58 – Anti-Money Laundering and Confiscation Tools**

Cameroon has established a legal and institutional framework to address asset recovery and international cooperation in line with the UNCAC articles 51, 52, 54 and 58. Although there is no standalone asset recovery law, several provisions within its existing legal framework facilitate the confiscation and recovery of illicitly acquired assets. Notably, Section 35(c) of the Penal Code prescribes asset confiscation for felonies and misdemeanors, including corruption-related offenses in line with Art. 54. However, this provision is object-based, applying only to property directly linked to offenders, rather than a value-based approach that would allow for broader asset recovery. Procedural limitations have affected the effective enforcement of these provisions.

Cameroon has further strengthened regional judicial cooperation through its 2015 Agreement on Cooperation in Criminal Police Matters between Central African States, which covers various criminal offenses, including corruption and money laundering.<sup>86</sup> This agreement facilitates joint operations, mutual legal assistance, and information sharing among member states, reinforcing cross-border efforts against transnational crime.<sup>87</sup> Additionally, Cameroon's National Agency for Financial Investigation (ANIF) has been a full member of the Egmont Group since 2010, allowing it to engage in secure financial intelligence-sharing with other Financial Intelligence Units (FIUs) worldwide.<sup>88</sup> ANIF is authorized to exchange financial intelligence both upon request and spontaneously, significantly enhancing Cameroon's global cooperation in combating money laundering and illicit financial flows.

As a member of the Economic and Monetary Community of Central Africa (CEMAC), Cameroon adheres to Regulation No. 01/CEMAC/UMAC/CM of April 11, 2016, which focuses on the prevention and suppression of money laundering and terrorist

---

<sup>84</sup> Financial Action Task Force (FATF). (2024). Cameroon's FATF Grey List Status. Retrieved from <https://www.fatf-gafi.org/countries/c-d/cameroon>. Accessed on 14 February 2025.

<sup>85</sup> Extractive Industries Transparency Initiative (EITI). (2023). Cameroon's EITI Compliance & Financial Sector Oversight. Retrieved from <https://eiti.org/cameroon>. Accessed on 14 February 2025. Extractive Industries Transparency Initiative (EITI). (2024). Cameroon has faced suspensions in April 2021 for reporting delays and again in May 2024 for inadequate stakeholder engagement. Retrieved from <https://eiti.org/countries/cameroon>. Accessed on February 14, 2025.

<sup>86</sup> Decree No. 2020/797 of 29 December 2020 to ratify the Criminal Police Cooperation Agreement between Central African States, signed in Yaoundé, Cameroon, on 18 September 2015. Retrieved from <https://www.prc.cm/en/news/the-acts/decrees/4842-decree-no-2020-797-of-29-december-2020-to-ratify-the-criminal-police-cooperation-agreement-between-central-african-states-signed-in-yaounde-cameroon-on-18-september-2015>. Accessed February 17, 2025.

<sup>87</sup> Ibid.

<sup>88</sup> United Nations Office on Drugs and Crime Implementation Review Group (UNODC IRG). (2016). Executive summary: Cameroon. Retrieved February 17, 2025, from <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/14-16November2016/V1609551e.pdf>.

financing.<sup>89</sup> This regulation mandates financial institutions to implement customer due diligence measures, maintain transaction records, and report suspicious activities to ANIF. Furthermore, an Order from 2009 sets a threshold of 5,000,000 CFA francs (approximately USD 8,337)<sup>90</sup> for mandatory reporting of large financial transactions to ensure scrutiny of high value financial flows. ANIF has deployed correspondents across banks, insurance firms, and money transfer agencies to monitor transactions in real time and submit Suspicious Transaction Reports (STRs). However, challenges persist, including limited enforcement of asset confiscation, weak oversight of politically exposed persons (PEPs), and gaps in financial intelligence-sharing.<sup>91</sup> Strengthening value-based confiscation, public awareness, and international cooperation will be essential to enhance Cameroon's asset recovery and anti-money laundering efforts.

### **Articles 53 and 56 – Measures for Direct Recovery of Property**

Under Article 53 of the UNCAC, Cameroon is required to allow foreign states to claim ownership of assets acquired through corruption. While Article 35(c) of the Penal Code allows for asset confiscation in corruption cases, it is limited to direct property seizure and does not include value-based confiscation, which hinders full implementation of UNCAC Article 53(b). Additionally, while Cameroon recognizes the enforcement of foreign confiscation orders under Article 153 of the CEMAC Regulation, no such cases have been processed to date. Law No. 2023/011, which governs guarantees and debt recovery by public entities, grants the Treasury preferential rights in debt collection but does not explicitly cover asset repatriation from foreign jurisdictions.<sup>92</sup>

Regarding international cooperation, Article 154 of the CEMAC Regulation permits Cameroon to dispose of confiscated property upon request by a foreign jurisdiction, though the country has no formal asset-sharing agreements. Article 142 of the CEMAC Regulation outlines requirements for international requests for asset seizure, but Cameroon has yet to execute a confiscation order from another state, raising concerns about its compliance with UNCAC Article 56.<sup>93</sup> Moreover, while the law allows mutual legal assistance in financial crimes, the absence of a streamlined civil asset forfeiture mechanism limits proactive cooperation. CSOs have linked these limitations to bureaucratic inefficiencies, legal obstacles, and a lack of resources, all of which hinder

---

<sup>89</sup> CEMAC Regulation No. 01/CEMAC/UMAC/CM. (2016). on the prevention and suppression of money laundering and the financing of terrorism and proliferation in Central Africa. Retrieved from [https://gabac.org/wp-content/uploads/2022/03/14-reglement\\_anglais.pdf](https://gabac.org/wp-content/uploads/2022/03/14-reglement_anglais.pdf). Accessed on 13 February 2025.

<sup>90</sup> XE. (2025). Currency Converter: CFA to USD. Retrieved from <https://www.xe.com/currencyconverter/convert/?Amount=50000000&From=CFA&To=USD>. Accessed on 7 April 2025.

<sup>91</sup> United Nations Office on Drugs and Crime Implementation Review Group (UNODC IRG). (2016). Executive summary: Cameroon. Retrieved February 17, 2025, from <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/14-16November2016/V1609551e.pdf>.

<sup>92</sup> Law No. 2023/011 of 25 July 2023. Retrieved from <https://prc.cm/en/news/the-acts/laws/6655-law-no-2023-011-of-25-july-2023-governing-guarantees-and-debt-recovery-by-public-entities-enjoying-the-treasury-s-preferential-rights>. Accessed on 15 February 2025.

<sup>93</sup> The GABAC Mutual Evaluation Report (2022) identified delays in executing foreign requests and inadequate identification of beneficial ownership. GABAC. (2022). Mutual Evaluation Report on AML Enforcement. Retrieved from <https://gabac.org/wp-content/uploads/2022/10/REM-CAMEROUN-ANGLAIS.pdf>. Accessed on 14 February 2025.

effective collaboration in tackling asset forfeiture. Enhancing the legal framework to permit non-conviction-based confiscation, as recommended by the UNCAC Review, would improve asset recovery efficiency.

### **Articles 51, 54, 55, 56, and 59 – International Cooperation for the Purpose of Confiscation**

As a member state of CEMAC, Cameroon has integrated into domestic law Regulation No. 01/CEMAC on AML/CFT,<sup>94</sup> which calls for cross-border collaboration in the confiscation of illicit assets, thereby committing to international cooperation in asset recovery and confiscation efforts. While the country lacks a specific asset recovery law, it relies on the Code of Criminal Procedure, the CEMAC Regulation, and various bilateral and multilateral treaties to facilitate international cooperation in criminal matters, including the Judicial Cooperation Agreement among CEMAC member states, which encompasses all criminal offenses. Notably, Cameroon permits foreign states to initiate civil actions within its courts to establish ownership of property acquired through corruption, aligning with UNCAC Article 53. However, the nation has yet to implement measures allowing for non-conviction-based confiscation, as recommended in Article 54 of the Convention. Cameroon's Financial Intelligence Unit, the National Agency for Financial Investigation (ANIF), is an active member of the Egmont Group,<sup>95</sup> enabling the exchange of financial intelligence with counterpart agencies globally.

ANIF is authorized to share information with agencies such as CONAC and INTERPOL both upon request and spontaneously, enhancing collaborative efforts in tracing and recovering illicit assets. Despite these frameworks, challenges persist, including the need for more robust mechanisms to ensure the return and disposal of confiscated property, as well as the establishment of an effective asset declaration system for public officials to prevent the illicit transfer of proceeds derived from corruption. Cameroon has engaged in asset recovery agreements with European and African countries, yet bureaucratic and diplomatic hurdles continue to delay the effective repatriation of stolen assets.

Thus, Cameroon faces significant challenges in asset recovery, particularly in cases involving illicit wealth hidden abroad. Legal proceedings in France and Switzerland have stalled due to procedural delays,<sup>96</sup> while in the United Kingdom, Unexplained Wealth Orders (UWOs) have been used to investigate elites suspected of money laundering. Meanwhile, the United States and Canada have continued to provide technical support for asset tracing, yet the lack of bilateral repatriation agreements

---

<sup>94</sup> CEMAC Regulation No. 01/CEMAC/UMAC/CM. (2016). On the prevention and suppression of money laundering, the financing of terrorism, and proliferation in Central Africa. Retrieved from [https://gabac.org/wp-content/uploads/2022/03/14-reglement\\_anglais.pdf](https://gabac.org/wp-content/uploads/2022/03/14-reglement_anglais.pdf). Accessed on 13 February 2025.

<sup>95</sup> Egmont Group. (2010). Cameroon - National Agency for Financial Investigation (ANIF). Retrieved February 17, 2025, from <https://egmontgroup.org/members-by-region/eg-member-fiu-information/>.

<sup>96</sup> Maria G. Sarmiento. (2025) Switzerland: The Opaque World of Asset Recovery. Retrieved from <https://uncaccoalition.org/switzerland-and-grand-corruption-the-opaque-world-of-asset-recovery/>. Accessed on May 19, 2025



hampers the return of stolen assets.<sup>97</sup> Additionally, dual legal systems, strict bank secrecy laws, and the absence of whistleblower protections create enforcement inconsistencies, obstruct financial investigations, and discourage insider disclosures, further complicating efforts to combat illicit financial flows.

## **Article 57 – The Return and Disposal of Confiscated Property**

Cameroon's approach to the return and disposal of confiscated property, as outlined in Article 57 of the UNCAC, is primarily governed by the CEMAC Regulation No. 02/10-CEMAC/UMAC/CM, which provides mechanisms for executing foreign confiscation orders. Article 153 of the regulation allows the enforcement of confiscation orders issued by foreign courts in cases of money laundering. Article 154 of this regulation permits Cameroon's authorities to dispose of property confiscated within the national territory in connection with money laundering or terrorism financing offenses at the request of foreign authorities, unless a specific agreement with the requesting state dictates otherwise.<sup>98</sup> For other offenses established under the UNCAC, Cameroon asserts its ability to return confiscated property through direct application of UNCAC provisions.

Cameroon does not have a dedicated asset recovery entity as defined by the UNCAC. The State Recovery Corporation or Société de Recouvrement des Créances (SRC), established in 1989 and reorganised in 2020 under Law N0.2020/09, focuses on debt recovery and public asset management related to public finances but does not engage in asset tracing, freezing, or repatriation of illicit assets obtained through corruption. Since its inception, the SRC has recovered approximately 850 billion CFA francs (approximately USD 1.42 billion), with 5.395 billion CFA francs (approximately USD 8.99 million)<sup>99</sup> recovered in 2022, marking a 17% decline from the previous year. This indicates a realization rate of 52.26% against set targets. Despite these provisions, Cameroon has not entered into any asset-sharing agreements, and no specific domestic law governs the return of assets obtained through corruption.<sup>100</sup>

The National Agency for Financial Investigation (ANIF), responsible for combating money laundering and terrorist financing, does not oversee asset recovery processes. To enhance compliance with UNCAC Article 57, Cameroon may consider establishing specialized agencies or strengthening existing frameworks to effectively manage the tracing, freezing, confiscation, and return of assets derived from corruption.

---

<sup>97</sup> World Bank. (2025). Unexplained wealth orders – A new frontier in asset recovery. Retrieved from <https://documents.worldbank.org/en/publication/documents-reports/documentdetail/099111523114038836>. Accessed on 21 February 2025.

<sup>98</sup> Commission de la Communauté Économique et Monétaire de l'Afrique Centrale (CEMAC). (2010). Règlement N° 02/10-CEMAC/UMAC/CM du 2 juillet 2010 relatif à la prévention et la répression du blanchiment des capitaux et du financement du terrorisme en Afrique Centrale. Retrieved from <https://www.gabac.org>. Accessed on 13 February 2025.

<sup>99</sup> XE. (2025). Currency Converter: CFA to USD. Retrieved from <https://www.xe.com/currencyconverter/convert/?amp;From=CFA&To=USD>. Accessed on 7 April 2025.

<sup>100</sup> United Nations Office on Drugs and Crime (UNODC). (2016). Cameroon UNCAC Review: Asset Recovery and International Cooperation. Retrieved from <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/14-16November2016/V1609551e.pdf>. Accessed on 13 February 2025.

**Table 1: Implementation and enforcement summary**

<b>UNCAC articles</b>	<b>Status of implementation in law</b>	<b>Status of implementation and enforcement in practice</b>
<b>Art. 5</b> – Preventive anti-corruption policies and practices	Partially implemented	Moderate
<b>Art. 6</b> – Preventive anti-corruption body or bodies	Largely implemented	Poor
<b>Art. 7.1</b> – Public sector employment	Largely implemented	Moderate
<b>Art. 7.3</b> – Political financing	Partially implemented	Poor
<b>Art. 7, 8 and 12</b> – Codes of conduct, conflicts of interest and asset declarations	Partially implemented	Poor
<b>Art. 8.4 and 13.2</b> – Reporting mechanism and whistleblower protection	Partially implemented	Poor
<b>Art. 9.1</b> – Public procurement	Partially implemented	Moderate
<b>Art. 9.2</b> – Management of public finances	Largely implemented	Moderate
<b>Art. 10 and 13.1</b> – Access to information and the participation of society	Partially implemented	Poor
<b>Art. 11</b> – Judiciary and prosecution services	Largely implemented	Poor
<b>Art. 12</b> – Private sector transparency	Partially implemented	Poor
<b>Art. 14</b> – Measures to prevent money-laundering	Partially implemented	Moderate
<b>Art. 52 and 58</b> – Anti-money laundering	Partially implemented	Moderate
<b>Art. 53 and 56</b> – Measures for direct recovery of property	Partially implemented	Poor
<b>Art. 54</b> – Confiscation tools	Partially implemented	Poor
<b>Art. 51, 54, 55, 56 and 59</b> – International cooperation for the purpose of confiscation	Partially implemented	Poor
<b>Art. 57</b> – The return and disposal of confiscated property	Partially implemented	Poor

**Table 2: Performance of selected key institutions**

<b>Name of institution</b>	<b>Performance in relation to responsibilities covered by the report</b>	<b>Brief comment on performance</b>
National Anti-Corruption Commission (CONAC)	Moderate	Actively promotes public awareness of corruption and receives and investigates corruption complaints from citizens. Lacks prosecutorial power, as it reports findings to the Presidency. Limited enforcement capability, but active in public awareness and corruption prevention programs.
Supreme State Audit Office (CONSUPE)	Moderate	Conducts financial audits of public institutions and provides detailed reports on mismanagement of public funds. Findings do not always result in corrective actions. No legal authority to sanction corrupt officials.
National Agency for Financial Investigation (ANIF)	Moderate	Serves as Cameroon's Financial Intelligence Unit (FIU) and is a member of international AML networks (Egmont Group, GABAC). Limited enforcement of anti-money laundering (AML) laws. Few cases of successful prosecution for money laundering.
Public Procurement Regulatory Agency (ARMP)	Poor	Has a legal framework for public procurement oversight and provides guidelines for transparent bidding processes. Irregularities persist due to weak enforcement. Lack of transparency in high-value contracts and public tenders. Civil society and oversight bodies have limited access to procurement monitoring and high value data. <sup>101</sup>
Ministry of Justice (Higher Judicial Council & Judiciary)	Poor	Oversees legal framework for corruption prosecutions and provides guidance for prosecuting financial crimes. Judiciary is not fully independent due to executive influence. Selective prosecution of corruption cases, often targeting political opponents.
Ministry of External Relations (MINREX)	Moderate	Facilitates Mutual Legal Assistance (MLA) and international cooperation and engages with regional anti-corruption

<sup>101</sup> High value data in public procurement refers to crucial procurement information—such as large contract awards, bidder identities, and spending details—that significantly impacts transparency and accountability

		bodies. Asset recovery and repatriation of stolen funds are not prioritized. Lack of dedicated agreements for tracking illicit financial flows.
National Commission for the Declaration of Assets	Poor	Exists as a mechanism for public officials to declare assets. Not operational, making asset declaration laws ineffective. No verification system for declared assets, leading to non-compliance.
Special Criminal Court (TCS)	Poor	Handles high-profile corruption cases and has jurisdiction over financial crimes and embezzlement cases. Political interference undermines credibility. Selective case handling affects fairness in prosecutions.
Financial Markets Commission	Poor	Regulates financial institutions and stock market operations. Limited enforcement of corporate financial transparency. Weak oversight of money laundering activities in private sector transactions.
Ministry of Finance (Budget & Public Finance Division)	Poor	Oversees public financial management and budgetary allocations and implements budget transparency initiatives. Public access to budget execution reports is limited. Weak enforcement of financial mismanagement penalties.
Ministry of Territorial Administration (MINAT)	Poor	Regulates local governance and municipal administrations. Weak monitoring of corruption in local governments. Lack of transparency in allocation and management of municipal funds.
National School of Local Administration (NASLA)	Moderate	Provides training for municipal and regional administrators and plays a role in capacity-building for decentralized governance. No mandatory anti-corruption training programs for local officials.
Ministry of Public Service and Administrative Reforms	Poor	Regulates civil service recruitment and disciplinary actions. Political interference in recruitment processes. Weak enforcement of ethics codes for public servants.
State Treasury and Revenue Collection Agency (DGI - Directorate General of Taxes)	Poor	Tracks state revenue and tax compliance. Poor accountability regarding tax funds. Limited oversight of tax evasion by high-ranking public officials. Weak mechanisms to prevent

		bribery and corruption by tax officials, leading to revenue losses. Weak oversight of illicit financial flows.
Cameroon Bar Association (CBA)	Poor	Represents the legal profession and judicial ethics. Limited role in holding corrupt legal professionals accountable. No strong initiatives to fight corruption in legal practice.
Chamber of Commerce and Employers' Association (GICAM)	Moderate	Represents the private sector in economic policymaking. Limited engagement in promoting corporate transparency. No active enforcement of anti-corruption compliance programs in businesses.
Ministry of Public Contracts (MINMAP)	Poor	Oversees government contracts and procurement. Limited transparency in contract award processes. High levels of favoritism and collusion in public tenders. Lack of public access to procurement decisions. Poor enforcement of anti-corruption measures in public contracts. Poor participation and engagement of civil society in anti-corruption efforts.
National School of Administration and Magistracy	Poor	Trains public administrators and magistrates. Plays a key role in shaping future public officials and judges. Concerns over favoritism and corruption in recruitment processes. Weak integration of ethics and anti-corruption training in the curriculum.
Legislative Branch (Parliament and Senate)	Poor	Responsible for passing anti-corruption laws and overseeing government actions. Limited engagement in strengthening UNCAC-related legislation. Weak parliamentary oversight of public spending. Rarely exercises its investigative powers on corruption issues involving the executive branch. Limited transparency in asset declarations of lawmakers.

## **2.4 Recommendations for Priority Actions**

To strengthen the implementation of the UNCAC Chapters II and V in Cameroon, it is crucial to enhance legal and institutional frameworks, reinforce law enforcement and judicial independence, improve financial transparency and asset recovery, bolster anti-money laundering (AML) mechanisms and strengthen civic engagement. Therefore, the following priority actions are recommended:

## **1. Legal and Institutional Reforms**

- a. Adopt a Freedom of Information Law to improve public access to government data.
- b. Amend CONAC's mandate to grant it prosecutorial authority and independence.
- c. Operationalize the Commission for the Declaration of Assets, requiring annual publication of asset declarations.

## **2. Strengthen Law Enforcement and Judiciary**

- a. Reform the Higher Judicial Council to remove executive control over judicial appointments.
- b. Ensure effective prosecution of corruption cases by strengthening the Special Criminal Court (SCC).
- c. Adopt a comprehensive Whistleblower Protection Law that guarantees confidentiality, legal protection, and incentives for reporting corruption.

## **3. Enhance Financial Transparency and Asset Recovery**

- a. Establish a dedicated Asset Recovery Agency to manage and reinvest recovered assets.
- b. Ensure the proactive use of international asset recovery tools such as Mutual Legal Assistance (MLA) requests and UNCAC asset recovery provisions.

## **4. Strengthen Anti-Money Laundering Mechanisms**

- a. Increase AML enforcement on politically exposed persons (PEPs) through stricter financial regulations.
- b. Implement stricter penalties for non-compliant financial institutions.
- c. Enhance financial intelligence sharing between ANIF and international partners.
- d. Improve oversight of non-bank financial institutions and mobile money transactions.

## **5. Strengthen Civic Engagement Mechanisms**

- a. Enhance CONAC's engagement with civil society, granting it greater consultative powers to involve non-governmental stakeholders in policy development and anti-corruption enforcement. Strengthen the National Anti-Corruption Coalition.
- b. Develop public participation frameworks to increase grassroots involvement in governance and financial oversight and provide adequate resources and capacity-building to CSOs, to enhance their role in monitoring and reporting corruption cases.
- c. Improve whistleblower support networks by offering legal aid, protection, and financial incentives.

### **III. Assessment of Review Process for Cameroon**

Cameroon's second cycle of the United Nations Convention Against Corruption (UNCAC) implementation review process has faced significant challenges in transparency and information availability, as key documents—such as the government's self-assessment checklist and review timeline—were not initially disclosed. Moreover, the only full country review report accessed by the team was that of the first cycle, which was shared with the reviewing team only after prolonged advocacy. Key documents related to the second cycle review, including the self-assessment checklist and the full country report, the latter of which is yet to be finalized, are not readily available online or through public channels, making it difficult for the public and CSO parallel reviewers to access, review, and appraise the report in line with current practices and realities in the country.

Some government institutions have been involved in the review process, but the extent of their engagement and the openness of the process remain unclear. The National Anti-Corruption Commission (CONAC), which plays a significant role in Cameroon's anti-corruption efforts, was the lead agency of the review process. However, there is no accessible official documentation outlining the exact role of CONAC in the UNCAC review or details of their contribution. Furthermore, several representatives of CSOs were listed on the governmental experts list of Cameroon's UNCAC review. However, the extent of their participation throughout the review remains unclear. It is also not clear whether other CSOs were directly consulted during the review, or how they contributed to the government's self-assessment and the report recommendations. Given the importance of civil society engagement in ensuring transparency and accountability in UNCAC reviews, their role in the review process should be clarified.

Cameroon's UNCAC review process has also been hampered by limited public communication. Government bodies and institutions have not consistently shared information about the review process or its findings. As a result, citizens and civil society actors have been left to rely on limited information available through external channels, such as the United Nations Office on Drugs and Crime (UNODC) website, which does not provide detailed reports or findings related to Cameroon's review.

#### **3.1 Report on the Review Process**

**Table 3: Transparency of the government and CSO participation in the UNCAC review process**

Did the government disclose information about the country focal point?	yes	The name of Cameroon's UNCAC focal point is listed on the governmental experts list on the UNODC website; however, in practice, access remains limited, as CSOs and researchers often need to request information directly from government agencies or review bodies. <sup>102</sup>
--	-----	--

<sup>102</sup> United Nations Office on Drugs and Crime (UNODC). (n.d.). List of government experts – Second cycle review: Cameroon. Retrieved from [https://www.unodc.org/documents/treaties/UNCAC/IRG-Experts/English/SecondCycle/Cameroun\\_E.pdf](https://www.unodc.org/documents/treaties/UNCAC/IRG-Experts/English/SecondCycle/Cameroun_E.pdf). Accessed on February 17, 2025.

Was the review schedule published somewhere/publicly known?	no	The Government of Cameroon did not widely publish the UNCAC review schedule, and public access remains limited. Information was primarily shared through official channels and UNODC reports, requiring direct requests from stakeholders.
Was civil society consulted in the preparation of the self-assessment checklist?	no	<input checked="" type="checkbox"/> Anti-corruption and access to information CSOs <input checked="" type="checkbox"/> CSOs working on other issues <input type="checkbox"/> Academia <input checked="" type="checkbox"/> Trade unions <input checked="" type="checkbox"/> Other -Cameroonian Bar Association - legal professionals  While the country page of Cameroon on the UNODC website states that “other stakeholders” were consulted in the second review cycle, there is no verifiable evidence that civil society organizations (CSOs) were formally involved in the preparation of the self-assessment checklist. The only available documentation is the list of governmental experts, which does not demonstrate civil society consultation. No consultation records, written submissions, or public communications were provided to substantiate CSO involvement in this stage. Therefore the selection criteria for CSO participation remain unclear, raising concerns about transparency and inclusiveness in the review process. <sup>103</sup> However, the UNCAC focal point ensured in an interview that the civil society representatives and actors included in the governmental experts’ list were consulted in the UNCAC review process. <sup>104</sup>
Was the self-assessment checklist published online or provided to civil society?	no	The self-assessment checklist was not published online and was not widely provided to civil society. Access to the document appears to have been limited to government officials and reviewing bodies, with no clear evidence that it was openly shared with broader civil society organizations (CSOs) or the public. The only available documentation is the list of governmental experts, which does not demonstrate the participation of civil society representatives.
Did the government agree to a country visit?	yes	Yes, the Government of Cameroon agreed to a country visit as part of the UNCAC review process

<sup>103</sup> United Nations Office on Drugs and Crime (UNODC). (n.d.). Cameroon Peer Review List of Names 1 & 2 – UNCAC Review. Retrieved February 22, 2025, from <https://www.unodc.org/corruption/en/country-profiles/data/CMR.html>.

<sup>104</sup> The above is based on the explanation provided during an interview with the UNCAC focal point that the civil society representatives and actors included in the governmental experts’ list were consulted in the UNCAC review process.



		and the reviewing experts conducted an in-country assessment.
Was a country visit undertaken?	yes	Yes, a country visit was undertaken from February 25 to 27, 2019, by Sierra Leone and Vanuatu.
Was civil society invited to provide input to the official reviewers?	no/un clear	<input checked="" type="checkbox"/> Anti-corruption and access to information CSOs <input checked="" type="checkbox"/> CSOs working on other issues <input type="checkbox"/> Academia <input checked="" type="checkbox"/> Trade unions <input checked="" type="checkbox"/> Other  <p>Although the review documentation lists some individuals affiliated with civil society or professional bodies (e.g., GICAM, Transparency International Cameroon, Cameroon Bar Association), these individuals were listed as part of the government's expert team for reviewing other countries. There is no concrete evidence that independent CSOs were invited or consulted during the country visit or review process. No consultation minutes, press releases, or other records confirm their participation in Cameroon's own review. However, the UNCAC focal point ensured in an interview that the civil society representatives and actors included in the governmental experts' list were consulted in the UNCAC review process.<sup>105</sup></p>
Was the private sector invited to provide input to the official reviewers?	no/un clear	The government's submission references GICAM and the Chamber of Commerce, but their inclusion appears limited to the governmental expert list and does not confirm private sector engagement in the country review of Cameroon. There is no publicly available evidence (such as invitations, meeting notes, or private sector statements) confirming input from a broader range of actors, including SMEs or financial institutions. Therefore, private sector participation in the review process remains unverified.
Has the government committed to publishing the full country report?	no	The full country report has not been officially published by the government or made publicly available – it seems to be still in progress. The government has not clearly committed to publishing the complete findings.

### **3.2 Access to Information**

Access to information on UNCAC implementation in Cameroon remains limited and inconsistent, posing significant challenges to transparency and accountability in the fight against corruption. Cameroon does not have an access to information or Freedom of Information Law, making it difficult for the public and civil society to obtain

<sup>105</sup> See previous comment.

crucial anti-corruption data. While some legal frameworks exist to facilitate information access, such as Article 10 of the UNCAC<sup>106</sup> and Article 9 of the African Union Convention on Preventing and Combating Corruption (AUCPCC),<sup>107</sup> to which Cameroon is a party, their practical implementation remains weak. Consequently, key anti-corruption data is not readily available to the public.

In an effort to obtain relevant data for this report, the research team contacted several government institutions, including the National Anti-Corruption Commission (CONAC), the Ministry of Justice, the Supreme State Audit, the Ministry of External Relations, the National Agency for Financial Investigation, and the Agency for the Regulation of Public Contracts. However, responses from these institutions were often delayed, partial, or entirely absent. In several instances, officials claimed that the relevant contact person was not on-site, further hindering access to critical information. Additionally, the Cameroon Asset Recovery Corporation does not have an active website, nor does the Special Criminal Court or the Supreme State Audit Office. The absence of these platforms creates barriers to the timely and effective access to key information online. Although ANIF maintains an official website, the availability of up-to-date and comprehensive information remains limited, posing challenges to accessing reliable anti-money laundering resources.

Despite efforts to formally request details on corruption prosecutions, asset recovery, and financial crime enforcement, no official access-to-information mechanism exists to facilitate public inquiries. According to Article 10 of the UNCAC, governments are required to take necessary measures to enhance transparency by ensuring that the public has access to relevant information. Additionally, Article 9 of the AUCPCC emphasizes the importance of access to information for preventing corruption. However, responses to such requests were often unavailable through national agencies and had to be sought from external sources such as UNODC, GABAC, CEMAC, FATF, the World Bank, and the IMF.

While direct access to official sources was limited, a number of important legal documents, laws, and policies were retrieved from the Presidency of Cameroon's website and the Prime Minister's website. Furthermore, information was gathered through interactions with civil society and private sector stakeholders during consultations, as well as from international watchdogs and media reports. This information was then triangulated with publicly disclosed documents, such as CONAC's annual status reports and findings from other regional bodies and anti-corruption watchdogs. By cross-verifying multiple sources, the data was made more comprehensive and ensured a higher level of reliability and accuracy. Nonetheless, the persistent gaps in public access to critical anti-corruption information highlight the urgent need for Cameroon to establish a formalized legal framework for information access and to commit to greater transparency in line with international anti-corruption standards.

---

<sup>106</sup> United Nations Office on Drugs and Crime (UNODC). (2003). United Nations Convention Against Corruption (UNCAC), Article 10. Retrieved from <https://www.unodc.org/unodc/en/treaties/CAC/>. Accessed on 11 February 2025.

<sup>107</sup> African Union. (2003). African Union Convention on Preventing and Combating Corruption (AUCPCC), Article 9. Retrieved from <https://au.int/en/treaties/african-union-convention-preventing-and-combating-corruption>. Accessed on 11 February 2025.

## **IV. Assessment of Implementation of Chapter II and Chapter V Provisions**

### **4.1 Chapter II**

This chapter analyzes the implementation of the provisions of UNCAC Chapter II on preventive measures and Chapter V on asset recovery in Cameroon through the application of laws, regulations and practices and highlights both good practices and areas for improvement.

#### **4.1.1 Article 5 – Preventive Anti-Corruption Policies and Practices**

Cameroon has not yet instituted an anti-corruption law or a uniform anti-corruption policy, but has several legal provisions and institutional frameworks that contribute to its anti-corruption efforts in alignment with Article 5 of the UNCAC. In the absence of a dedicated anti-corruption law, Cameroon relies on a National Anti-Corruption Strategy (SNLCC),<sup>108</sup> first introduced in 2011 and updated in 2021, to coordinate anti-corruption measures.

The implementation of anti-corruption policies is led by the National Anti-Corruption Commission (CONAC), the Supreme State Audit Office (CONSUPE), and sector-specific agencies, including the Public Procurement Regulatory Agency (ARMP) and the National Agency for Financial Investigation (ANIF). While these agencies enforce compliance and monitor financial management, the 2023 CONAC Report<sup>109</sup> highlights persistent enforcement challenges, weak oversight, and inter-agency coordination gaps. An IMF report on Cameroon from 2024 further stresses inconsistent policy implementation and urges stronger independent auditing mechanisms.<sup>110</sup> In this sense, a civil servant interviewed noted that implementation is not up to 30%, in his opinion.<sup>111</sup> Furthermore, a civil society advocate explained that "the establishment of institutions like CONAC, the courts, asset declarations for public officials... exist more in form than in actual practice".<sup>112</sup>

Internationally, Cameroon collaborates with GABAC and FATF to enhance compliance with global anti-corruption standards, yet CSOs assert that periodic evaluations of anti-corruption policies remain infrequent and unstructured, limiting long-term effectiveness. While some progress has been made, corruption remains prevalent. Recent high-profile corruption cases in public contracts, customs, and tax

---

<sup>108</sup> National Anti-Corruption Commission (CONAC). (2022). National Anti-Corruption Strategy (2022–2026). Retrieved from <https://conac.cm/en/wp-content/uploads/sites/2/2025/01/NACS-2022-2026-English-version.pdf>. Accessed on February 14, 2025.

<sup>109</sup> National Anti-Corruption Commission (CONAC). (2023). Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on February 12, 2025.

<sup>110</sup> International Monetary Fund (IMF). (2024). Cameroon: Staff Report for the 2024 Article IV Consultation and Sixth Reviews Under the Extended Credit Facility (ECF) and Extended Fund Facility (EFF) Arrangements. Retrieved from <https://www.imf.org/-/media/Files/Publications/CR/2024/English/1CMREA2024004.ashx>. Accessed on 13 February 2025.

<sup>111</sup> Interview with civil servant, 14 February 2025.

<sup>112</sup> Interview with civil society advocate, 14 February 2025.

administration suggest that preventive measures need stronger implementation,<sup>113</sup> underscoring the need for stronger enforcement of preventive measures.

Cameroon lacks a standalone anti-corruption law but has adopted a multi-layered legal and policy framework. The Penal Code addresses various corruption offenses, including bribery, misappropriation of public funds, and abuse of function.<sup>114</sup> Asset declaration is mandated by Article 66 of the Constitution and Law No. 003/2006, though enforcement is weak.<sup>115</sup> The National Anti-Corruption Strategy (NACS) outlines preventive measures but remains non-binding.

Other relevant instruments include the Public Contracts Code (Decree No. 2018/366), which mandates competitive bidding above 5 million CFA francs (approx. USD 8,337)<sup>116</sup>, and Decree No. 2018/0002/PM establishing the e-Procurement system (COLEPS), which remains only partially implemented.<sup>117</sup> CONAC lacks prosecutorial powers, meaning corruption cases must be referred to the judiciary, often resulting in delays and increased risks of political interference.

Despite these frameworks, enforcement is inconsistent, and coordination remains limited. The absence of a dedicated anti-corruption law continues to undermine coherence and effectiveness. A civil society advocate noted that “asset declarations are largely symbolic—there is no verification and no consequences for failing to declare. It is an open secret.”<sup>118</sup> These concerns were echoed by other interviewees. One anti-corruption expert explained that “without a dedicated anti-corruption law, our institutional framework remains fragmented, leaving existing measures vulnerable to political interference.”<sup>119</sup>

A representative from a civil society organization observed: “Weak and inconsistent enforcement of anti-corruption laws is a major issue; political influence frequently limits proper investigations and sanctions, and CONAC’s recommendations are rarely implemented by government institutions.”<sup>120</sup> Another senior official noted that: “The limited operational independence of key anti-corruption agencies further hampers our efforts. Reforms are slow, and despite clear recommendations, progress is minimal.”<sup>121</sup>

---

<sup>113</sup> Interview with State Auditor, Supreme State Audit Office (CONSUPE), 14 February 2025.

<sup>114</sup> Law No. 2019/020 of December 24, 2019, Amending the Penal Code. Retrieved from <https://www.prc.cm/en/news/the-acts/laws/4041-law-n-2019-020-of-24-december-2019-to-amend-and-supplement-some-provisions-of-law-no-2016-7-of-12-july-2016-relating-to-the-penal-code>. Accessed on 15 February 2025.

<sup>115</sup> Law No. 96/06 of January 18, 1996, to amend the Constitution of June 2, 1972 (Article 66). Retrieved from [https://www.constituteproject.org/constitution/Cameroon\\_2008](https://www.constituteproject.org/constitution/Cameroon_2008). Accessed on 15 February 2025

<sup>116</sup> XE. (2025). Currency Converter: CFA to USD. Retrieved from <https://www.xe.com/currencyconverter/convert/?Amount=50000000&From=CFA&To=USD>. Accessed on 7 April 2025.

<sup>117</sup> Decree No. 2018/0002/PM of January 5, 2018, on Cameroon’s E-Procurement System (COLEPS). Retrieved from <https://armp.cm>. Accessed on 12 February 2025.

<sup>118</sup> Interview with civil society advocate, 14 February 2025.

<sup>119</sup> Interview with anti-corruption expert, February 2025.

<sup>120</sup> Interview with civil society organization representative, February 2025.

<sup>121</sup> Interview with senior government official, February 2025.

These insights underscore the challenges that persist in Cameroon's fight against corruption, emphasizing the need for a comprehensive legislative framework and stronger enforcement mechanisms. Echoing this view on implementation gaps, a civil servant noted that, "We read notices on the walls in offices but the implementation is not up to 30%, to my personal opinion." A civil society advocate also explains that, "The establishment of institutions like CONAC, courts, asset declaration for public officials... but they exist more in form than in actual practice."<sup>122</sup>

## Good Practices

- Adoption of a National Anti-Corruption Strategy that outlines sector-specific corruption risks and preventive measures to streamline anti-corruption measures across public institutions.
- Digitalization of public financial transactions through Decree No. 2022/8001 to reduce fraud and cash-based corruption.
- Enhanced financial oversight mechanisms through ANIF, CONSUPE, and procurement reforms.

## Deficiencies

- Cameroon lacks a dedicated anti-corruption law, leaving its institutional framework fragmented.
- Weak and inconsistent enforcement of anti-corruption laws, with political influence limiting investigations and sanctions.
- Limited operational independence of key anti-corruption agencies, affecting their effectiveness.
- Slow implementation of anti-corruption reforms, with CONAC's recommendations often unimplemented by government institutions.

### 4.1.2 Article 6 – Preventive Anti-Corruption Body or Bodies

Cameroon has established a range of anti-corruption institutions in line with Article 6 of the UNCAC, which calls for bodies responsible for preventing corruption, promoting awareness, and implementing national anti-corruption strategies. Key institutions include:

- The **National Anti-Corruption Commission (CONAC)**, created by Decree No. 2006/088, tasked with monitoring implementation of anti-corruption strategies, investigating complaints, and conducting public awareness campaigns.<sup>123</sup>
- The **Supreme State Audit Office (CONSUPE)**, governed by Decree No. 2005/374, which audits public institutions and monitors financial compliance.<sup>124</sup>

---

<sup>122</sup> Interview with civil society advocate, 14 February 2025.

<sup>123</sup> Decree No. 2006/088 of 11 March 2006 on the setting up, organisation and functioning of the National Anti-Corruption Commission. Retrieved from <https://conac.cm/en/wp-content/uploads/sites/2/2018/04/Presidential-decree-creating-NACC-English.pdf>. Accessed on 13 February 2025.

<sup>124</sup> Décret N° 2013/287 du 04 septembre 2013 portant organisation de la Chambre des Comptes de la Cour Suprême (CONSUPE). Retrieved from <https://www.prc.cm/fr/multimedia/documents/540-decret-n-2013-287-du-04-09-2013-organisation-consupe>. Accessed on February 13, 2025.

- The **National Agency for Financial Investigation (ANIF)**, established under Decree No. 2005/187, responsible for monitoring financial transactions linked to money laundering and corruption.<sup>125</sup>
- The **Public Contracts Regulatory Agency (ARMP)**, created by Decree No. 2001/048 and amended in 2012, mandated to oversee transparency and compliance in public procurement.<sup>126</sup>
- The **Special Criminal Court (SCC)**,<sup>127</sup> which prosecutes high-profile corruption cases involving embezzlement exceeding 50 million CFA francs (approximately USD 83,526).<sup>128</sup>
- The **Budgetary and Finance Disciplinary Board (BFDB)**, which issues administrative sanctions for financial misconduct.<sup>129</sup>
- The **State Debt Recovery Corporation (SRC)**, primarily responsible for debt recovery and public asset management, but does not handle asset tracing, freezing, or repatriation of illicit assets obtained through corruption.<sup>130</sup>
- Other initiatives include the **National Governance Programme (NGP)**<sup>131</sup> and the **National Anti-Corruption Coalition (CNLCC)** led by CONAC, which engage in public service reform and civil society outreach, respectively.

Despite the legal existence of these bodies, their effectiveness is significantly constrained by overlapping mandates, limited independence, and resource constraints. CONAC lacks prosecutorial powers, which means that corruption cases must be referred to the judiciary and this leads to delays and political interference. CONSUPE and ARMP issue reports and sanctions, but enforcement remains weak due to the non-binding nature of their findings. In 2023, Cameroon reportedly lost to corruption 114.035 billion CFA francs (approximately USD 190 million) —an increase of 109.41 billion CFA francs (approximately USD 182.35 million) from 2022.<sup>132</sup> These losses were linked to public contract mismanagement, procurement fraud, and embezzlement—areas under the oversight of CONSUPE, ARMP, and BFDB. While

<sup>125</sup> Decree No. 2005/187 of May 31, 2005, on the Organization and Functioning of the National Agency for Financial Investigation (ANIF). Retrieved from [https://sherloc.unodc.org/cld/uploads/res/document/decree-no--2005-187-of-31-may-2005-organization-and-functioning-of-the-national-agency-for-financial-investigation.html/CMR\\_1267\\_2005\\_ENand\\_FR.pdf](https://sherloc.unodc.org/cld/uploads/res/document/decree-no--2005-187-of-31-may-2005-organization-and-functioning-of-the-national-agency-for-financial-investigation.html/CMR_1267_2005_ENand_FR.pdf). Accessed on 11 February 2025.

<sup>126</sup> Decree No. 2001/048 of February 23, 2001, Establishing ARMP, as amended by Decree No. 2012/076. Retrieved from <https://armp.cm>. Accessed on 12 February 2025.

<sup>127</sup> Law No 2011/028 of December 14, 2011 established the Special Criminal Court (SCC) in Cameroon. This law was amended by Law No 2012/011 of July 16, 2012.

<sup>128</sup> XE. (2025). Currency Converter: CFA to USD. Retrieved from <https://www.xe.com/currencyconverter/convert/?amp;From=CFA&To=USD>. Accessed on 7 April 2025.

<sup>129</sup> Decree No. 2019/605 of 06 November 2019 appointing officials to the Permanent Secretariat of the Budget and Finance Disciplinary Board (BFDB), embedded within the Supreme State Audit Office (CONSUPE). Retrieved from <https://www.prc.cm/en/multimedia/documents/7862-decree-n-2019-605-of-06-11-appoint-official-permanet-sercretariat-budget-finance-disciplinary>. Accessed on 12 February 2025.

<sup>130</sup> Décret N° 2020/016 du 09 janvier 2020 portant réorganisation et fonctionnement de la Société de Recouvrement des Créances du Cameroun (SRC). Retrieved from <https://www.prc.cm/fr/actualites/actes/decrets/6627-decret-n-2020-016-du-09-janvier-2020-portant-reorganisation-et-fonctionnement-de-la-societe-de-recouvrement-des-creances-du-cameroun>. Accessed on 13 February 2025.

<sup>131</sup> African Development Bank. (2006). Governance Reform Support Program (GRSP) for Cameroon. Retrieved from <https://www.afdb.org/en/documents/document/cameroon-governance-reform-support-program-project-completion-report-pcr-30147>. Accessed on February 13, 2025.

<sup>132</sup> National Anti-Corruption Commission (CONAC). (2023). Annual Report 2023 (pp. 45–47). Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on February 11, 2025.

CONSUPE produced audit reports, their lack of binding authority meant recurrent cases of mismanagement. ARMP sanctioned 43 private companies for fraudulent documents, yet enforcement actions remained irregular.

The SCC, though active in prosecuting corruption, faces credibility issues due to allegations of selective prosecution. In 2023, it issued 23 rulings on corruption-related offenses, sentencing 34 of 49 defendants to prison terms ranging from nine years to life.<sup>133</sup> However, several high-profile cases remain unresolved, raising questions about judicial independence. ANIF reported a rise in suspicious transaction reporting, with 965 STRs in 2023—an 11.05% increase from 2022. Of these, 447 cases, involving 1.665 trillion CFA francs (approximately USD 2.78 billion), were forwarded for prosecution.<sup>134</sup> However, investigations into politically exposed persons remain rare, largely due to weak inter-agency cooperation and limited technical capacity. The BFDB imposed 20 rulings in 2023, but only 15 officials were sanctioned, reflecting inconsistent enforcement. Meanwhile, CONAC reports highlight the absence of a whistleblower protection law, discouraging reporting and undermining prevention.<sup>135</sup>

Cameroon participates in regional initiatives like Groupe d'Action contre le Blanchiment d'Argent en Afrique Centrale (GABAC) and engages with international bodies such as the Financial Action Task Force (FATF). It has also complied with Article 6(3) of UNCAC by notifying the UN Secretary-General of its designated authorities.<sup>136</sup>

While Cameroon has formally established a broad institutional anti-corruption framework, its practical implementation is hindered by political interference, financial dependence on the executive, overlapping mandates, and weak enforcement. To align with UNCAC Article 6, the government must prioritize legal and budgetary reforms that guarantee the independence of CONAC, CONSUPE, and ANIF; improve inter-agency coordination; and enact whistleblower protection legislation to enhance both prevention and enforcement.

## Good Practices

- Cameroon has established the National Anti-Corruption Commission (CONAC) as the lead anti-corruption body, responsible for coordinating prevention and awareness efforts.
- The Special Criminal Court (SCC) has prosecuted high-profile corruption cases, particularly involving public officials and embezzlement of state funds.
- ANIF has increased its financial investigations, processing significantly more Suspicious Transaction Reports (STRs) in 2023 than in 2022, and half of the cases have been referred to authorities for further action.

## Deficiencies

---

<sup>133</sup> Ibid.

<sup>134</sup> Ibid.

<sup>135</sup> Ibid.

<sup>136</sup> United Nations Office on Drugs and Crime (UNODC). (2020). Executive Summary of the Review of the implementation of the United Nations Convention Against Corruption in Cameroon, second review cycle. Retrieved from <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/ExecutiveSummaries2/V2003421e.pdf>. Accessed on February 11, 2025.

- CONAC lacks prosecutorial powers, thus corruption cases must be referred to the judiciary which leads to delays.
- The judiciary faces political interference, undermining SCC's ability to conduct independent prosecutions.
- The Budgetary and Finance Disciplinary Board (BFDB) is yet to fully enforce financial misconduct penalties regarding accused officials.
- The government has not enacted a whistleblower protection law, discouraging individuals from reporting corruption due to fear of retaliation.
- Weak coordination between anti-corruption bodies and overlapping mandates create inefficiencies and limit enforcement.

#### 4.1.3 Article 7.1 – Public Sector Employment

Cameroon has instituted a legal framework for merit-based recruitment and promotion within the public sector, in alignment with Article 7.1 of the UNCAC. The primary instruments governing public service employment include Law No. 94/199 of 7 October 1994, which regulates public sector employment and civil service conduct,<sup>137</sup> and Decree No. 2000/287 of 12 October 2000, which sets the general framework for administrative competitive exams.<sup>138</sup> These laws emphasize fairness, transparency, and accountability in recruitment, discipline, and promotion.

Recruitment into the public service is legally structured through competitive exams, particularly through the National School of Administration and Magistracy and the National School of Local Administration (NASLA), which seeks to professionalize local public administration and improve governance standards. Both schools serve as key training and entry pathways into the civil service.<sup>139</sup> Decree No. 2000/696/PM regulates the broader system of public service exams,<sup>140</sup> while Order No. 040/PM of May 19, 2022 introduces age exemptions for persons with disabilities in public recruitment processes.<sup>141</sup>

Despite these legal provisions, political patronage, nepotism, and recruitment fraud continue to undermine merit-based hiring, especially at higher administrative levels.

<sup>137</sup> Décret n° 94-199 du 07 octobre 1994 portant statut général de la fonction publique de l'État (Articles 13, 19, 44, 47, 92, 93). Retrieved from <https://www.minfopra.gov.cm/recueil/fichiers%20word/DECRET%20N%C2%B0%2094-199%20DU%2007%20OCTOBRE%201994.pdf>. Accessed on February 11, 2025.

<sup>138</sup> Décret n° 2000-287 du 12 octobre 2000 fixant le régime général des concours administratifs (Articles 13, 19, 44, 47, 92, 93). Retrieved from <https://www.minfopra.gov.cm/recueil/fichiers%20word/DECRET%20N%C2%B0%202000-287%20DU%2012%20OCTOBRE%202000.pdf>. Accessed on February 11, 2025.

<sup>139</sup> Decree No. 2020/111 of 02 March 2020 on the establishment, organization and functioning of the National School of Local Administration (NASLA). Retrieved from <https://www.prc.cm/en/news/the-acts/decrees/4138-decree-n-2020-111-of-02-march-2020-on-the-establishment-organization-and-functioning-of-the-national-school-of-local-administration>. Accessed on February 11, 2025.

<sup>140</sup> Decree No. 2000/696/PM fixing the General System of Government Competitive Examinations. Retrieved from <https://www.minfopra.gov.cm/recueil/reparations/decret%20n%C2%B0%202000-696-PM%20DU%2013%20SEP%202000%20fixant%20le%20r%C3%A9gime%20g%C3%A9n%C3%A9ral%20des%20concours%20administratifs.pdf>. Accessed on February 11, 2025.

<sup>141</sup> Order No. 040/PM of May 19, 2022 on age exemptions for persons with disabilities in public service recruitment. Retrieved from [https://www.spm.gov.cm/site/sites/default/files/order\\_no\\_040\\_of\\_19\\_may.pdf](https://www.spm.gov.cm/site/sites/default/files/order_no_040_of_19_may.pdf). Accessed on February 11, 2025.



There have been persistent reports of positions being sold, appointments made through political influence, and favoritism distorting recruitment outcomes. Weak enforcement of disciplinary mechanisms against corrupt public officials contributes to a culture of impunity and erodes trust in public institutions.<sup>142</sup>

Interviewees have highlighted these governance issues in stark terms. One senior HR administrator stated: "Positions in the public sector are often not filled based on merit. Political connections or payment under the table play a bigger role than qualifications."<sup>143</sup> A civil society representative echoed: "Recruitment fraud and nepotism have become normalized in public administration. The public no longer trusts that hiring is fair."<sup>144</sup> A civil society activist working on governance reform shared: "In many ministries, positions are not earned—they're bought or awarded through political loyalty. It's demoralizing for qualified candidates who play by the rules. There are cases where positions are literally sold to the highest bidder. Political connections often outweigh qualifications, especially for senior roles."<sup>145</sup> While a public servant who was bypassed despite passing competitive exams recounted: "I passed the written exam and met all the criteria, but the job went to someone with connections. It's painful, but not surprising".<sup>146</sup>

### **Good Practices**

- Ethics guidelines exist for civil servants, setting out rules against bribery and favoritism.
- Recruitment is structured through competitive exams, including institutions like National School of Administration and Magistracy (ENAM) and the National School of Local Administration (NASLA).

### **Deficiencies**

- Nepotism and favoritism in appointments, especially for senior public posts.
- Inadequate enforcement of conflict-of-interest rules and corporate integrity obligations.
- Weak disciplinary follow-up allows corrupt actors to evade sanctions.

#### **4.1.4 Article 7.3 – Political Financing**

Cameroon has a legal framework governing political financing to regulate the funding of political parties, electoral campaigns, and political activities, in accordance with Article 7.3 of the UNCAC. The primary legal instrument is Law No. 2012/001 of April 19, 2012, on the Electoral Code, which establishes rules for state subsidies, private

---

<sup>142</sup> Kingsley, K. M. (2015). Fraud and Corruption Practices in Public Sector: The Cameroon Experience.

Research Journal of Finance and Accounting. Accessed May 19, 2025. Retrieved from, from <https://www.iiste.org/Journals/index.php/RJFA/article/view/19984>.

<sup>143</sup> Interview with senior HR administrator, 13 February 2025.

<sup>144</sup> Interview with civil society representative, 12 January 2025.

<sup>145</sup> Interview with civil society activists, 12 February 2025.

<sup>146</sup> Interview with a public servant, 14 January 2025.

donations, and financial disclosure requirements for political parties and candidates.<sup>147</sup> The Electoral Code mandates that political parties may receive public funding based on their representation in Parliament, as outlined in Article 284. Campaign financing is subject to spending limits (Article 276) and reporting obligations (Article 287).<sup>148</sup> Additionally, the law requires candidates and parties to disclose their sources of funding (Article 285). No specific decree regulates the eligibility criteria for state subsidies beyond what is outlined in the Electoral Code.

Despite this framework, challenges persist in ensuring transparency and accountability in political financing in practice. Reports indicate that financial reporting by political parties is inconsistent, and oversight mechanisms are not fully enforced due to lack of independence of elections management body.<sup>149</sup> Article 285 of the Electoral Code requires political parties to disclose their sources of funding, yet the 2023 CONAC Report found that many parties fail to comply, and there is no systematic auditing of political party finances.<sup>150</sup> Additionally, there is no dedicated independent body tasked solely with monitoring political financing compliance, limiting effective enforcement. While Article 287 of the Electoral Code outlines penalties for non-compliance, enforcement remains weak, allowing violations to persist unchecked. Furthermore, private sector influence and illicit financing of campaigns remain significant concerns, as corporate donors, foreign entities, and illicit funds reportedly influence electoral processes.<sup>151</sup>

Interviewees were equally open in discussing political finance enforcement gaps, pointing as well to the role of the elections' management body ELECAM<sup>152</sup>. One political analyst commented: "ELECAM cannot be considered at its present state as an independent body which effectively monitors campaign finance. Parties often do not even disclose reports on their sources of funding, because they feel no one checks them."<sup>153</sup> A political party member shared: "We are supposed to declare all funding, but there's no system or political will on the part of the ruling party to set an example. So many parties don't even bother."<sup>154</sup> Finally, an election observer added: "Corporate money, foreign influence, even shadow funds—we see all of it during elections, but no real accountability."<sup>155</sup>

---

<sup>147</sup> Law No. 2012/001 of April 19, 2012, on the Electoral Code (Art. 285 and 287). Retrieved from <https://aceproject.org/electoral-advice/archive/questions/replies/7798903/986792279/ELECTORAL-CODE-OF-CAMEROON.pdf>. Accessed on 11 February 2025.

<sup>148</sup> Ibid.

<sup>149</sup> The Guardian Post. (2024, February 12). "Threats on opposition: Nintcheu promises Atanga Nji 'fire for fire'". Retrieved from <https://theguardianpostcameroon.com/post/6094/en/threats-on-opposition-nintcheu-promises-atanga-nji-fire-for-fire>. Accessed on April 7, 2025.

<sup>150</sup> National Anti-Corruption Commission (CONAC). (2023). Annual Report 2023. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

<sup>151</sup> National Anti-Corruption Commission (CONAC). (2023). Annual Report 2023 (pp. 45–47). Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

<sup>152</sup> Law n°2006/011 of 29 December 2006 established the organization and functioning of Elections Cameroon (ELECAM), the General Directorate of Elections. Retrieved from <http://www.minjustice.gov.cm/index.php/en/instruments-and-laws/laws/210-law-n-2006-011-of-29-december-2006-to-set-up-and-lay-down-the-organization-and-functioning-of-elections-cameroon-elecaml>. Accessed on 7 April 2025.

<sup>153</sup> Interview with political analyst, 12 January 2025.

<sup>154</sup> Interview with political party member, 13 February 2025.

<sup>155</sup> Interview with election observer, 14 February 2025.

## Good Practices

- Formally, state funding for political parties is regulated by the Electoral Code, with clear legal provisions on eligibility for public subsidies, spending limits on campaigns and reporting obligations.
- Some political parties voluntarily disclose their financial records, although this is not a standard practice.

## Deficiencies

- Weak enforcement of financial disclosure requirements, with no independent auditing of political party accounts.
- Opaque sources of private political funding, including foreign donations and business contributions, which are often unregulated and undisclosed.
- Insufficient oversight by the elections management body, ELECAM. No effective mechanism to track illicit financing in elections, leading to concerns about vote-buying and corruption in campaign financing.
- Lack of public access to political party financial reports, limiting transparency and accountability.

### 4.1.5 Articles 7, 8 and 12 – Codes of Conduct, Conflicts of Interest and Asset Declarations, and prevention of corruption in the private sector

Cameroon has implemented a legal and institutional framework to promote integrity, prevent conflicts of interest, and enforce asset declarations, aligning with UNCAC Articles 7, 8, and 12. Article 66 of the Constitution mandates<sup>156</sup> high-ranking officials to declare their assets<sup>157</sup> before and after their tenure, while Law No. 003/2006 of April 25, 2006, establishes additional requirements for asset disclosure. However, enforcement remains weak due to the absence of an independent verification mechanism and implementing decrees. Similarly, Law No. 94/199 of October 7, 1994, which regulates public service ethics, and Decree No. 2000/287 of October 12, 2000, which outlines recruitment and disciplinary measures, promote merit-based recruitment and ethical conduct in public administration. However, reports indicate that political influence in civil service appointments continues to undermine these regulations.<sup>158</sup>

In the private sector, Cameroon has attempted to enhance transparency through Law No. 2018/011, which strengthens corporate governance standards, and the OHADA Uniform Acts, which impose accounting and auditing standards. Despite these measures, many companies fail to submit audited statements or comply with financial

---

<sup>156</sup> Law No. 003/2006 relating to the declaration of assets and property. Retrieved from <http://minjustice.gov.cm/index.php/en/instruments-and-laws/laws/359-law-n-3-2006-of-25-april-2006-relating-to-the-declaration-of-assets-and-property>. Accessed on April 7, 2025

<sup>157</sup> Under Cameroon's Law No. 003/2006 of April 25, 2006, public officials are required to declare their assets and property. The law mandates that these declarations include comprehensive details of the official's assets, encompassing both movable and immovable property, as well as financial assets. Additionally, officials must disclose any liabilities and debts. The declaration extends to assets held both domestically and internationally. Furthermore, the law requires the inclusion of assets owned by the declarant's spouse and minor children.

<sup>158</sup> National Anti-Corruption Commission (CONAC). (2023). Annual Report 2023. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

disclosure obligations, thus weakening private sector accountability. Moreover, conflict-of-interest regulations remain weak, as public officials frequently transition into the private sector without sufficient restrictions, leading to undue corporate influence in government decisions. Although legal provisions exist, Cameroon's enforcement mechanisms remain inconsistent, with selective application of sanctions and weak regulatory oversight.<sup>159</sup>

Recent reports have recorded significant disciplinary actions against public officials, enterprises, and private sector actors, highlighting widespread non-compliance with ethical standards and anti-corruption laws. For instance, in 2023, the National Communication Council (NCC) sanctioned 15 media outlets and journalists for ethical violations such as failure to verify information, publication of misleading reports, and defamatory content.<sup>160</sup> The Ministry of Finance (MINFI) sanctioned 57 customs officials for corruption and breaches of professional ethics. Similarly, the Ministry of Secondary Education (MINESEC) imposed penalties on 9,735 teachers, suspending their salaries for irregular absences, while seven principals were dismissed for embezzlement. Additionally, the Ministry of Public Contracts (MINMAP) barred 43 enterprises from public procurement due to corruption-related offenses and suspended two senior officials for violating procurement regulations.<sup>161</sup> Meanwhile, higher education institutions were also affected, with up to 16 students from the University of Buea suspended for fraud, and three lecturers from the University of Yaoundé I dismissed for professional misconduct.<sup>162</sup>

Beyond the public sector, state-owned enterprises (SOEs) also faced sanctions, with Cameroon Postal Services (CAMPOST) disciplining 17 employees and recovering 29.1 million CFA francs (approximately USD 48,500)<sup>163</sup> from mismanaged funds. Cameroon Water Utilities Corporation (CAMWATER) and Cameroon Real Estate Corporation also sanctioned employees for corruption-related offenses, reflecting a measure of internal accountability despite gaps in financial oversight within SOEs. These cases suggest that enforcement, while limited, has not been entirely absent and reflects a growing recognition of the need for institutional discipline beyond core ministries.

Despite these enforcement actions, challenges persist, as political interference continues to weaken anti-corruption efforts, and many public officials fail to adhere to professional codes of ethics, conflict of interests and disclose their assets without consequence.<sup>164</sup> A notable deficiency lies in the enforcement of public officials' asset

---

<sup>159</sup> Messick, R. E., & Gauthier, J. (2025). Public office, private interests: Accountability through income and asset disclosure. World Bank. Retrieved from <https://documents.worldbank.org/en/publication/documents-reports/documentdetail/734201468152086402/public-office-private-interests-accountability-through-income-and-asset-disclosure>. Accessed on 21 February 2025.

<sup>160</sup> National Anti-Corruption Commission (CONAC). (2023). Annual Report 2023 (pp. 125–158). Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

<sup>161</sup> Ibid.

<sup>162</sup> Reports from Anti-Corruption Units of these ministries submitted to CONAC. National Anti-Corruption Commission (CONAC). (2023). Annual Report 2023 (pp. 150–157). Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

<sup>163</sup> XE. (2025). Currency Converter: CFA to USD. Retrieved from <https://www.xe.com/currencyconverter/convert/?&From=CFA&To=USD>. Accessed on 7 April 2025.

<sup>164</sup> Le Monde. (2021, October 4). "Pandora Papers au Cameroun: comment l'épouse d'un ministre des mines est devenue actionnaire d'un groupe minier australien". Retrieved from

declaration obligations. While laws exist requiring public officials to declare their assets, compliance is poor, and no independent body currently verifies declarations, allowing underreporting and concealment of illicit wealth. Furthermore, conflict-of-interest rules are weakly enforced, enabling public officials to hold private interests that compromise integrity.

A senior civil servant acknowledged challenges in upholding ethical standards, stating: "Many public officials ignore the codes of conduct and fail to declare their assets. There is no real consequence — it's treated more like a formality than a legal obligation."<sup>165</sup> This view is shared by an official from an anti-corruption unit, who responded to our interview that: "Asset declarations are largely symbolic—there's no verification and no consequences for failing to declare. It's an open secret."<sup>166</sup> A journalist specialized in investigative reporting added: "Conflict of interest rules are barely enforced. You will find officials running private businesses while holding positions that directly affect those sectors."<sup>167</sup>

## Good Practices

- Ethics guidelines exist for civil servants, outlining acceptable behavior and prohibitions on bribery and favoritism.
- Disciplinary measures against corrupt public officials have been strengthened, with sanctions enforced in key sectors.
- Public institutions, such as NCC, MINESEC and MINMAP, have imposed sanctions for misconduct in areas such as public procurement, journalism and education. Some state-owned enterprises, such as CAMPOST and CAMWATER, have taken steps to sanction employees for corruption-related offenses, reflecting a measure of internal accountability.

## Deficiencies

- Asset declaration laws are poorly enforced, with many officials failing to declare assets.
- No independent agency verifies declared assets, leading to widespread underreporting and potential concealment of illicit wealth.
- Weak enforcement of conflict-of-interest rules, with public officials engaging in private business activities that create conflicts.
- Corporate integrity mechanisms are lacking, and private companies face few penalties for bribery and fraudulent dealings with the government.
- Nepotism and favoritism in the public sector undermine merit-based recruitment, particularly in high-ranking positions.

---

[https://www.lemonde.fr/afrique/article/2021/10/04/pandora-papers-au-cameroun-comment-l-epouse-d-un-ministre-des-mines-est-devenue-actionnaire-d-un-groupe-minier-australien\\_6097104\\_3212.html](https://www.lemonde.fr/afrique/article/2021/10/04/pandora-papers-au-cameroun-comment-l-epouse-d-un-ministre-des-mines-est-devenue-actionnaire-d-un-groupe-minier-australien_6097104_3212.html). Accessed on April 7, 2025.

Anadolu Agency. (2023, February 1). "Cameroon's ex-defense minister gets 30 years in jail for corruption". Retrieved from <https://www.aa.com.tr/en/africa/cameroons-ex-defense-minister-gets-30-years-in-jail-for-corruption/2804761>. Accessed on April 7, 2025.

<sup>165</sup> Interview with senior civil servant, 14 January 2025.

<sup>166</sup> Interview with official at anti-corruption unit, 12 February 2025.

<sup>167</sup> Interview with investigative journalist, 12 February 2025.

#### 4.1.6 Articles 8.4 and 13.2 – Reporting Mechanisms and Whistleblower Protection

Cameroon has established multiple corruption reporting mechanisms across several ministerial departments and state structures in line with UNCAC Articles 8.4 and 13.2, yet whistleblower protection remains weak. The Whistleblower Protection Bill, which civil society advocates for, is yet to be discussed in Parliament, and the absence of a dedicated law leaves individuals vulnerable to retaliation. Despite the existence of reporting platforms, public confidence in these platforms remains low due to fears of retaliation, lack of enforcement, and inconsistent follow-up on reports. There are several public cases in Cameroon that show whistleblowers and journalists facing repression.<sup>168</sup> The 2023 CONAC Report recorded 7,548 whistleblower reports, marking a 6.45% increase from 2022.<sup>169</sup> Whistleblower anonymous complaints were submitted through various channels, with 43.4% received via administrative mail, 30% through WhatsApp, 16.5% via the Hotline, and 10.2% by email.<sup>170</sup>

However, citizens frequently complain of delayed or non-existent feedback, except for CONAC, which provides relatively better follow-up compared to other institutions.<sup>171</sup> Despite these reports, effective action remains limited.<sup>172</sup> ANIF collaborates with financial institutions to detect illicit financial transactions, contributing to anti-money laundering efforts. Additionally, public awareness campaigns on corruption reporting are conducted periodically, particularly in educational institutions and public service training centers by both civil society organizations and CONAC. To align fully with UNCAC Articles 8.4 and 13.2, Cameroon must accelerate the adoption of a whistleblower protection law, ensure institutional commitment to investigating reports, and increase public awareness of existing denunciation mechanisms.

---

<sup>168</sup> Njaru, P. A. (2007). Communication No. 1353/2005: U.N. Human Rights Committee Decision Against Cameroon. Retrieved from <https://www.omct.org/en/resources/statements/un-human-rights-committee-decision-against-cameroon>. Accessed on April 8, 2025.

Amnesty International. (2009). "Cameroon: Impunity Underpins Persistent Abuse". Retrieved from <https://www.amnesty.org/en/wp-content/uploads/2021/06/afr170012009en.pdf>. Accessed on April 8, 2025.

Reporters Without Borders. (2021). "Cameroonian Journalist Paul Chouta Sentenced and Fined in Defamation Case". Retrieved from <https://rsf.org/en/cameroonian-journalist-paul-chouta-sentenced-and-fined-defamation-case>. Accessed on April 8, 2025.

Committee to Protect Journalists. (2019). "Cameroonian Journalist Detained on Criminal Defamation and False News Charges". Retrieved from <https://cpj.org/2019/06/critical-cameroonian-journalist-detained-on-crimin/>. Accessed on April 8, 2025.

American Bar Association Center for Human Rights. (2021). Trial Observation Report: Cameroon vs. Paul Chouta. Retrieved from [https://www.americanbar.org/groups/human\\_rights/reports/trial-observation-report-cameroon-vs-paul-chouta/](https://www.americanbar.org/groups/human_rights/reports/trial-observation-report-cameroon-vs-paul-chouta/). Accessed on April 8, 2025.

<sup>169</sup> National Anti-Corruption Commission (CONAC). (2023). Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

<sup>170</sup> National Anti-Corruption Commission (CONAC). (2023). Cameroon's 2023 Anti-Corruption Status Report (pp. 213, 216). Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

<sup>171</sup> Ibid.

<sup>172</sup> Journal du Cameroun. (2022, July 11). "Cameroon's anti-corruption body CONAC under scrutiny for lack of enforcement power". Retrieved from <https://www.journalducameroun.com/en/cameroons-anti-corruption-body-conac-under-scrutiny-for-lack-of-enforcement-power/>. Accessed on April 8, 2025.

GAN Integrity. (2020). Cameroon Corruption Report. Retrieved from <https://www.ganintegrity.com/country-profiles/cameroon/>. Accessed on April 8, 2025.

## Good Practices

- The National Anti-corruption Commission (CONAC) operates a national corruption reporting hotline and online platform, allowing citizens to report corruption anonymously.
- Public awareness campaigns on corruption reporting are conducted periodically, particularly in educational institutions and public service training centers.

## Deficiencies

- No comprehensive whistleblower protection law, leaving whistleblowers vulnerable to job loss, intimidation, and retaliation.
- Low confidence in reporting mechanisms, as few corruption reports result in investigations or prosecutions.
- Limited protection for public sector employees who report misconduct, discouraging internal accountability.

### 4.1.7 Article 9.1 – Public Procurement

Cameroon's public procurement framework is governed by Decree No. 2018/366 of June 20, 2018, establishing the Public Contracts Code, which mandates competitive bidding for contracts exceeding 5 million CFA francs (approximately USD 8,337)<sup>173, 174</sup>. Decree No. 2018/0002/PM of January 5, 2018, introduced the Cameroon Online E-Procurement System (COLEPS) to enhance digital procurement,<sup>175</sup> while Law No. 2006/012 of December 29, 2006, regulates public-private partnerships (PPPs).<sup>176</sup> The Public Contracts Regulatory Agency (ARMP), created under Decree No. 2001/048, amended by Decree No. 2012/076,<sup>177</sup> monitors compliance and enforces sanctions.

One of the main deficiencies in Cameroon's procurement system is the lack of transparency in contract awarding, as highlighted in both the UNCAC 1<sup>st</sup> cycle review report<sup>178</sup> and the 2023 CONAC Report.<sup>179</sup> The continued use of direct contract awards without competitive bidding has significantly reduced transparency and created

---

<sup>173</sup> XE. (2025). Currency Converter: CFA to USD. Retrieved from <https://www.xe.com/currencyconverter/convert/?Amount=500000000&From=CFA&To=USD>. Accessed on 7 April 2025.

<sup>174</sup> Decree No. 2018/366 of June 20, 2018, establishing the Public Contracts Code (Arts. 4, 73–74, 108). Retrieved from <https://www.prc.cm/fr/actualites/actes/decrets/2918-decret-n-2018-366-du-20-juin-2018-portant-code-des-marches-publics>. Accessed on 12 February 2025.

<sup>175</sup> Decree No. 2018/0002/PM of January 5, 2018, on Cameroon's E-Procurement System (COLEPS). Retrieved from <https://armp.cm>. Accessed on 12 February 2025.

<sup>176</sup> Law No. 2006/012 of December 29, 2006, on the General Regime for Partnership Contracts. Retrieved from <https://prc.cm>. Accessed on 12 February 2025.

<sup>177</sup> Decree No. 2001/048 of February 23, 2001, Establishing ARMP, as amended by Decree No. 2012/076. Retrieved from <https://armp.cm>. Accessed on 12 February 2025.

<sup>178</sup> United Nations Office on Drugs and Crime, Country Review Report of Cameroon: Review by the Republic of Angola and the former Yugoslav Republic of Macedonia of the implementation by Cameroon of the United Nations Convention against Corruption for the review cycle 2010–2015, 2017, unpublished report, shared with the authors by the National Anti-Corruption Commission of Cameroon (CONAC). Accessed 27 January 2025

<sup>179</sup> National Anti-Corruption Commission (CONAC). (2023). Cameroon's 2023 Anti-Corruption Status Report (pp. 213, 216). Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

opportunities for favoritism and bid rigging. A journalist specialized in governance provided the following insight: "This is a very corrupt sector... public contracts are mostly awarded based on nepotism and favouritism."<sup>180</sup>

While COLEPS was designed to enhance accountability by digitalizing the procurement process, its implementation remains limited, with many transactions still conducted through traditional, non-transparent procedures. In 2021, only 104 of the 7,800 planned projects were processed online through COLEPS, and 94% of businesses surveyed considered the procurement system non-transparent. Moreover, 75.9% of companies were unaware of the platform's existence.<sup>181</sup> Although COLEPS is intended to allow contracting authorities to publish procurement-related documents, it remains unclear whether the data is accessible to the public in open data formats or in compliance with the Open Contracting Data Standard (OCDS).<sup>182</sup> Nonetheless, efforts are underway to expand usage. In 2024, 365 contracts were awarded through COLEPS—up from 162 in 2023—and a nationwide awareness campaign was launched to promote its use.<sup>183</sup> Furthermore, enforcement and oversight remain weak, as ARMP lacks full independence, and its ability to enforce procurement rules is often hampered by insufficient funding and political influence. This has led to a culture of impunity, where procurement violations still go unpunished, allowing corruption to persist.<sup>184</sup>

Another major challenge is the capacity gap among procurement officials, which affects compliance with legal provisions. There is no structured training program for procurement officers, leading to inconsistent application of procurement rules across various government institutions. Many officials also lack the expertise required to properly evaluate contract bids and monitor project execution, which further exacerbates inefficiencies in the system. As a result, there have been numerous cases of mismanagement, with the 2023 CONAC Report identifying several delayed or abandoned projects under the Public Investment Budget (PIB). In many instances, contracts were awarded to companies with little or no experience, leading to poor execution of projects and significant financial losses.<sup>185</sup>

The "Covidgate" scandal further exposed weaknesses and violations in Cameroon's procurement system. In 2020, the government allocated approximately 180 billion CFA francs (around USD 333 million) to combat the COVID-19 pandemic. However,

---

<sup>180</sup> Interview with journalist, 14 February 2025.

<sup>181</sup> BSTP Cameroon. (2022, May 23). For 2/3 of companies, the public procurement system is non-transparent. Retrieved from <https://www.bstp-cameroun.cm/en/news/40/for-2-3-of-companies-the-public-procurement-system-is-non-transparent>. Accessed on April 8, 2025.

<sup>182</sup> StopBlaBlaCam. (2020, April 24). "COVID-19: Cameroon accelerates the dematerialization of public procurement processes to stop the spread". Retrieved from <https://www.stopblabla.com/economy/2404-3900-covid-19-cameroon-accelerates-the-dematerialization-of-public-procurement-processes-to-stop-the-spread>. Accessed on April 8, 2025.

<sup>183</sup> The Guardian Post. (2024, January 29). "At launch of annual conference, Public Contracts Minister says stakeholders increasingly using e-procurement system". Retrieved from <https://theguardianpostcameroon.com/post/5524/fr/at-launch-of-annual-conference-public-contracts-minister-says-stakeholders-increasingly-using-e-procurement-system>. Accessed on April 8, 2025.

<sup>184</sup> National Anti-Corruption Commission (CONAC). (2023). Annual Report 2023. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

<sup>185</sup> National Anti-Corruption Commission (CONAC). (2023). Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.



subsequent audits<sup>186</sup> revealed extensive mismanagement and embezzlement of these funds through overbilling, non-delivery of supplies, and falsified procurement documents. A notable instance involved the Ministry of Public Health's procurement of COVID-19 test kits. A company supplied test kits at an inflated unit price of 17,500 CFA francs (about 35 USD), significantly higher than the manufacturer's price of 7,084 CFA francs, resulting in an overcharge of approximately 14.5 billion CFA francs (around USD 30 million).<sup>187</sup> Additionally, irregularities included non-delivery of medical supplies, falsification of procurement documents, and unauthorized contract awards.<sup>188</sup> These findings highlight systemic failures in procurement oversight and enforcement, echoing concerns raised in both the Executive Summary of Cameroon's UNCAC Peer Review, published in 2020,<sup>189</sup> and the 2023 CONAC Report about inadequate accountability, weak sanctions, and poor contract execution.

To comply with UNCAC Article 9.1, Cameroon must strengthen ARMP's autonomy and funding, fully implement COLEPS to reduce discretion in procurement, and enforce strict sanctions against violations. In addition, establishing structured training for procurement officers and increasing civil society participation in contract monitoring will enhance transparency, efficiency, and accountability, ensuring full alignment with UNCAC standards.

## Good Practices

- The Public Contracts Regulatory Agency (ARMP) has the authority to sanction procurement violations, though enforcement remains inconsistent in high-value contracts.
- Legal provisions mandate open and competitive bidding, promoting fairness in contract awards.
- Cameroon's Online E-Procurement System (COLEPS) has expanded digital procurement, reducing human interference and increasing transparency.
- Recent training initiatives for procurement officials have improved compliance with bidding regulations.

## Deficiencies

- Frequent procurement irregularities persist, including non-competitive bidding, insider deals, inflated project costs, and bid rigging.
- Political influence over high-value contracts remains a challenge, particularly for projects requiring presidential approval.
- Sanctions for procurement violations are weak, with limited follow-up and ineffective penalties against offenders.

---

<sup>186</sup> The Africa Report. (2021). Cameroon's "Covidgate": IMF Calls for Audit of Mismanaged COVID-19 Funds. Retrieved from <https://www.theafricareport.com/91602/cameroons-covidgate-imf-calls-for-audit-of-mismanaged-covid-funds/>. Accessed on 12 February 2025.

<sup>187</sup> HumAngle Media. (2021). COVID-19: Cameroon Uncovers Fraud in Purchase of Test Kits, Loses \$30 Million. Retrieved from <https://humanglemedia.com/covid19-cameroon-uncovers-fraud-in-purchase-of-test-kits-loses-usd30-million/>. Accessed on 12 February 2025.

<sup>188</sup> Ibid.

<sup>189</sup> Executive Summary of the UNCAC Review Report of Cameroon, second review cycle. (2020). Retrieved from <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/ExecutiveSummaries2/V2003421e.pdf>. Accessed on 12 February 2025.

- Public access to procurement data remains restricted, limiting civil society and media oversight of government contracts.
- The Covidgate scandal exposed procurement failures, revealing overpricing, non-delivery of supplies, and document falsification.

#### 4.1.8 Article 9.2 – Management of Public Finances

Cameroon has undertaken significant regulatory reforms to align its public financial management system with Article 9.2 of the UNCAC, which mandates transparency, accountability, and integrity in financial governance. The enactment of Law No. 2018/011 of July 11, 2018, known as the Code of Transparency and Good Governance in Public Finance,<sup>190</sup> establishes clear procedures for budget execution, accounting, and public finance control mechanisms, requiring the publication of financial reports to enhance public oversight (Article 5 of the Code of Transparency and Good Governance in Public Finance). To ensure proper budgetary discipline, Law No. 2007/006 of December 26, 2007, defines the role of financial controllers and mandates strict compliance with budgetary regulations. This framework was amended and supplemented by Decree No. 2008/028 of January 17, 2008,<sup>191</sup> which established the Council for Budgetary and Financial Discipline (BFDB) responsible for investigating cases of financial mismanagement and, in accordance with Article 3 of the decree, sanctioning public officials found guilty of budgetary infractions

Furthermore, Decree No. 2018/366 of June 20, 2018, established the Public Contracts Code, requiring competitive bidding, financial accountability, and contract transparency (Article 4).<sup>192</sup> Further financial oversight is strengthened through Regulation No. 04/18/CEMAC/UMAC/COBAC of December 21, 2018, which mandates financial compliance in CEMAC member states and reinforces anti-money laundering measures in financial transactions (Article 12).<sup>193</sup> Additionally, Decree No. 2020/375 of July 7, 2020, defines public accounting rules, setting out roles for public accountants, treasury officials, and budget officers in ensuring financial transparency.<sup>194</sup> To modernize financial governance, Decree No. 2022/8001/CAB/PM of January 6, 2022, mandates the use of electronic transactions for all public financial operations, reducing corruption risks by promoting traceability in financial dealings. The 2025 Finance Law (Law No. 2024/013 of December 23, 2024) introduces

<sup>190</sup> Law No. 2018/011 of 11 July 2018 to lay down the Cameroon Code of Transparency and Good Governance in Public Finance Management. Retrieved from <https://www.prc.cm/en/multimedia/documents/6583-law-n-2018-011-of-11-july-2018-to-lay-down-the-cameroon-code-of-transparency-and-good-governance-in-public-finance-management>. Accessed on February 13, 2025.

<sup>191</sup> Decree No. 2008/028 of 17 January 2008 establishing, organizing, and operating the Budgetary and Financial Disciplinary Council. Retrieved from <https://www.minfopra.gov.cm/recueil/REPARATIONS/DECRET%20N%C2%B0%202008-028%20DU%2017%20JANVIER%202008%20conseil%20de%20discipline%20bug%C3%A9taire%20et%20financi%C3%A8re.pdf>. Accessed on February 13, 2025.

<sup>192</sup> Decree No. 2018/366 of June 20, 2018, establishing the Public Contracts Code (Arts. 4, 73–74, 108). Retrieved from <https://www.prc.cm/fr/actualites/actes/decrets/2918-decret-n-2018-366-du-20-juin-2018-portant-code-des-marches-publics>. Accessed on February 14, 2025.

<sup>193</sup> CEMAC/UMAC/COBAC. (2018). Regulation No. 04/18 on Payment Services in CEMAC. Retrieved from <https://www.beac.int/wp-content/uploads/2019/07/REGLEMENT-N-04-18-CEMAC-UMAC-COBAC-du-21-d%C3%A9cembre-2018.pdf>. Accessed on February 14, 2025.

<sup>194</sup> Decree No. 2020/375 on Public Accounting Regulations. Retrieved from <https://minfi.gov.cm/>. Accessed on February 14, 2025.

measures to enhance financial transparency in budget management and tax reporting, including VAT exemptions for essential goods.<sup>195</sup>

Despite these measures, enforcement challenges persist. The 2023 CONAC Anti-Corruption Report highlights irregularities in public expenditure, procurement fraud, and budgetary mismanagement.<sup>196</sup> The IMF's 2023 evaluation also raised concerns over weak fiscal transparency, lack of independent auditing, and political interference in public financial management. The report indicated misallocation of public funds, unauthorized expenditures, and procurement irregularities, including non-competitive bidding and contract favoritism.<sup>197</sup> These issues undermine public trust in financial governance and limit Cameroon's compliance with UNCAC standards. Moreover, there is a lack of coordination between regulatory agencies and financial oversight bodies, affecting enforcement efforts. Both the 2023 CONAC report and the IMF's 2023 report identified political influence as a major obstacle—particularly executive interference in procurement decisions—which affects the independence of oversight institutions such as CONAC and ARMP.<sup>198</sup> At the subnational level, regional and local governments lack clear guidelines for enforcing anti-corruption policies, resulting in weak implementation.

One notable good practice is the implementation of public financial management reform programs that integrate modern budgeting techniques and digital financial platforms like the Cameroon's Online E-Procurement System (COLEPS), which has improved procurement transparency. Additionally, the Budgetary and Finance Disciplinary Board (BFDB) has played a critical role in holding public officials accountable by issuing sanctions for budget mismanagement and violations of public procurement procedures. In 2023, BFDB recorded 20 cases of financial mismanagement involving key public institutions, imposing fines totalling 14.9 million CFA francs (approximately USD 24,833)<sup>199</sup> on 15 out of 20 accused officials, while four individuals were acquitted due to insufficient evidence. Additionally, 43 private companies were barred from participating in public contracts for periods ranging from 12 to 24 months due to procurement violations.<sup>200</sup>

These enforcement actions reflect efforts to strengthen financial discipline and compliance with transparency measures. The adoption of electronic financial transactions under Decree No. 2022/8001 has also reduced cash-based corruption in public administration. Furthermore, the 2025 Finance Law has introduced measures to enhance financial transparency in budget management and tax reporting, providing

---

<sup>195</sup> Law No. 2024/013 of December 23, 2024, on the Finance Law of the Republic of Cameroon for the 2025 Financial Year. Retrieved from <https://www.prc.cm/en/news/the-acts/laws>.

<sup>196</sup> National Anti-Corruption Commission (CONAC). (2023). Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February

<sup>197</sup> International Monetary Fund (IMF). (2024). Cameroon: 2023 Article IV Consultation, Fifth Reviews Under the Extended Credit Facility Arrangement. Retrieved from <https://www.elibrary.imf.org/view/journals>. Accessed on February 12, 2025

<sup>198</sup> Ibid

<sup>199</sup> XE. (2025, April 8). Currency converter: 1 USD to CFA. Retrieved from <https://www.xe.com/currencyconverter/convert/?Amount=1&From=USD&To=CFA>. Accessed on April 8, 2025.

<sup>200</sup> National Anti-Corruption Commission (CONAC). (2023). Annual Report 2023. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

clear guidelines on the calculation of taxable personal and corporate income. However, gaps in enforcement remain a significant challenge.

Audit institutions still lack independence, as evidenced by the case where the Administrative Court in Yaoundé suspended a decision from the State Audit Office (CONSUPE) that had imposed a fine to the Director General of the National Social Insurance Fund (CNPS),<sup>201</sup> highlighting issues in the legal framework governing financial oversight. Political interference in budgetary decision-making continues to undermine fiscal accountability. Limited civil society oversight, and absence of protection for whistleblowers make it difficult for journalists and watchdog organizations to track and report government spending. Furthermore, sanctions for financial misconduct have remained inconsistent, allowing offenders to evade accountability.

### **Good Practices**

- The Code of Transparency and Good Governance in Public Finance requires the publication of financial reports to enhance public oversight.
- Implementation of public financial management reform programs integrating modern budgeting techniques and digital platforms like Cameroon's online procurement system (COLEPS) have improved procurement transparency.
- The Public Contracts Code requires competitive bidding, financial accountability, and contract transparency.
- The Finance Law introduces measures to enhance financial transparency in budget management and tax reporting.
- The Budgetary and Finance Disciplinary Board (BFDB) has an active role in holding public officials accountable for budget mismanagement and procurement violations.
- The Ministry of Finance provides online budget data, and ARMP offers procurement transparency, while public service digitization enhances accessibility.

### **Deficiencies**

- Lack of independence in audit institutions, leading to challenges in enforcing financial oversight.
- Political interference in budgetary decision-making, undermining fiscal accountability.
- Lack of coordination between regulatory agencies and financial oversight bodies.
- Limited civil society oversight and absence of protection for whistleblowers, hindering transparency in government spending.
- Inconsistent sanctions for financial misconduct, allowing offenders to evade accountability.

#### **4.1.9 Articles 10 and 13.1 – Access to Information and the Participation of Society**

---

<sup>201</sup> Business in Cameroon (2024, August 28), "Court overturns CONSUPE's sanction on CNPS director". Retrieved February 13, 2025, from <https://www.businessincameroon.com/public-management/2808-14098-court-overturns-consupes-sanction-on-cnps-director>.

Cameroon has implemented various legal frameworks to enhance transparency in public administration and facilitate civil society engagement, in accordance with UNCAC Articles 10 and 13.1. Notable among these is Law No. 90/053 of December 19, 1990, on Freedom of Association, which grants individuals and groups the right to establish and manage associations.<sup>202</sup> Additionally, Law No. 99/014 of December 22, 1999, outlines the legal status, operational framework, and recognition process for non-governmental organizations (NGOs).<sup>203</sup> To further strengthen public accountability, Law No. 2018/011 of July 11, 2018, on Transparency and Good Governance in Public Finance Management, requires the publication of financial statements, budget reports, and public expenditure data, ensuring greater oversight of government activities.<sup>204</sup> Article 9 of the Public Contracts Code mandates CSOs as independent observers in public procurement, overseeing contracts valued at 50 million CFA francs or more to ensure compliance and transparency.<sup>205</sup> Moreover, CONAC collaborates with civil society and the media to promote anti-corruption awareness and encourage public reporting.<sup>206</sup>

However, the 2023 Anti-Corruption Status Report<sup>207</sup> reveals a regression in civil society and private sector engagement in anti-corruption efforts, despite stable participation from government institutions. Ministries and state agencies submitted 29 reports (as part of their mandatory reporting process to CONAC) maintaining consistency with previous years, yet contributions from CSOs dropped sharply from seven in 2022 to just two in 2023. Similarly, private sector submissions fell from four to one, and religious organizations, historically key in moral advocacy, made no

---

<sup>202</sup> Law No. 90/053 of 19 December 1990 on the Freedom of Association. Retrieved from <https://www.prc.cm>. Accessed on February 13, 2025.

<sup>203</sup> Law No. 99/014 of 22 December 1999 regulating Non-Governmental Organizations (NGOs). Retrieved from <https://www.prc.cm>. Accessed on February 13, 2025.

<sup>204</sup> Law No. 2018/011 of 11 July 2018 to lay down the Cameroon Code of Transparency and Good Governance in Public Finance Management. Retrieved from <https://www.prc.cm/en/multimedia/documents/6583-law-n-2018-011-of-11-july-2018-to-lay-down-the-cameroon-code-of-transparency-and-good-governance-in-public-finance-management>. Accessed on February 13, 2025.

<sup>205</sup> Ministry of Finance, Republic of Cameroon. (2023, June). Public Contracts Code. Retrieved from [https://minfi.gov.cm/wp-content/uploads/2023/06/ESSENTIAL\\_Public\\_contract\\_Code\\_ULTIMATE.pdf](https://minfi.gov.cm/wp-content/uploads/2023/06/ESSENTIAL_Public_contract_Code_ULTIMATE.pdf). Accessed on 11 February

<sup>206</sup> International Governance Institute. (2013). Final report on the study of corruption and fraud in the procurement process of the Ministry of Public Contracts in Cameroon for the 2013 financial year. IGI Cameroon. Retrieved May 19, 2025, from <https://www.igi-cameroon.com/final-report-on-the-study-of-corruption-and-fraud-in-the-procurement-process-of-the-ministry-of-public-contracts-in-cameroon-for-the-2013-financial-year/>.

The Guardian Post. (2024, May 10). "Anti-corruption drive: CONAC partners with community radio stations to enhance nationwide grassroots coverage". Retrieved May 19, 2025, from <https://theguardianpostcameroon.com/post/2945/en/anti-corruption-drive-conac-partners-with-community-radio-stations-enhance-nationwide-grassroots-coverage>.

Ndifor, M. A. (2020). "The institutional approach to the fight against corruption: The case of the National Anti-Corruption Commission of Cameroon (CONAC)". ResearchGate. Retrieved May 19, 2025, from [https://www.researchgate.net/publication/341544041\\_The\\_Institutional\\_Approach\\_to\\_the\\_Fight\\_against\\_Corruption\\_The\\_case\\_of\\_the\\_National\\_Anti-Corruption\\_Commission\\_of\\_Cameroon](https://www.researchgate.net/publication/341544041_The_Institutional_Approach_to_the_Fight_against_Corruption_The_case_of_the_National_Anti-Corruption_Commission_of_Cameroon).

<sup>207</sup> National Anti-Corruption Commission (CONAC). (2023). Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February

submissions. Engagement at the regional and local levels was also minimal, with only seven out of 384 authorities submitting reports.<sup>208</sup>

During the preparation of the parallel report, CSOs raised serious concerns about their weakening role in Cameroon's anti-corruption framework, citing the 2024 EITI report as further evidence of this troubling trend. This report rated Cameroon's implementation of the 2019 EITI Standard as "fairly low" at 53 points, with stakeholder engagement scoring just 45 points.<sup>209</sup> It highlighted weak enforcement mechanisms and insufficient government commitment to CSO recommendations, underscoring the urgent need for stronger institutional support and a more enabling environment for civil society participation.

A civil society interviewee remarked that "civil society is doing its best to ensure that state institutions be respected, but how effective can it be when the government keeps seeing them like enemies of the state rejecting all possible moves from them to build a better community?".<sup>210</sup> Another respondent further explained that "transparency is yet to be fully integrated as part of the vocabulary of the state of Cameroon. How else do you explain huge sums spent on development projects with no results to show for it?"<sup>211</sup>

Despite previous commitments to enhance transparency and public participation, Cameroon has yet to enact a Freedom of Information (FOI) law, leaving a significant gap in transparency and public accountability. Additionally, inconsistent enforcement of anti-corruption measures allows financial mismanagement to persist without effective sanctions. A review of the governmental experts' list in the 2<sup>nd</sup> cycle of the UNCAC review reveals that the process was largely dominated by government-affiliated institutions, including CONAC, law enforcement agencies, the judiciary, and various ministries. While some private sector and civil society actors, such as GICAM (Interpatronal Group of Cameroon),<sup>212</sup> Transparency International Cameroon,<sup>213</sup> and the Cameroon Bar Association,<sup>214</sup> participated, the overall representation failed to reflect the diversity of independent CSOs working on governance and accountability issues.<sup>215</sup>

---

<sup>208</sup> National Anti-Corruption Commission (CONAC). (2023). Annual Report 2023 (pp. 45–47). Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

<sup>209</sup> Extractive Industries Transparency Initiative. (2024, February 29). Cameroon achieved a fairly low overall score in implementing the 2019 EITI Standard. Retrieved from <https://eiti.org/board-decision/2024-17>. Accessed on 11 February 2025.

<sup>210</sup> Interview with civil society representative, February 2025.

<sup>211</sup> Interview with anti-corruption researcher, February 2025.

<sup>212</sup> Groupement Inter-Patronal du Cameroun (GICAM): Groupement Inter-Patronal du Cameroun. (n.d.). GICAM Official Website. Retrieved from <https://legecam.cm/>. Accessed on April 8, 2025.

<sup>213</sup> Transparency International Cameroon. (n.d.). Transparency International Cameroon Official Website. Retrieved from <https://www.transparency.org/en/countries/cameroon>. Accessed on April 8, 2025.

<sup>214</sup> Cameroon Bar Association. (n.d.). Cameroon Bar Association Official Website. Retrieved from <https://barreaucameroun.org/>. Accessed on April 8, 2025.

<sup>215</sup> United Nations Office on Drugs and Crime (UNODC). (2020). Executive Summary of the Review of the Implementation of the United Nations Convention Against Corruption in Cameroon, second review cycle. Retrieved from <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/ExecutiveSummaries2/V2003421e.pdf>. Accessed on 11 February 2025.

This pattern has persisted, as reflected in the 2023 CONAC Report, where civil society and private sector contributions to anti-corruption reporting have steadily declined. Despite claims of inclusive participation, the data on the list of expert participants in the second cycle UNCAC review<sup>216</sup> suggests a controlled model of engagement, where independent oversight remains limited, and civil society participation is often constrained by institutional barriers, weak enforcement mechanisms and selective engagement.<sup>217</sup> While a few individuals affiliated with civil society or the private sector—such as representatives from GICAM, Transparency International Cameroon, and the Cameroon Bar Association—appear on the list of participants provided by government to the research team, they were included as part of the governmental expert team designated to carry out reviews of other countries, in line with UNCAC procedures. This listing alone does not demonstrate that these actors were formally consulted during Cameroon’s own review process. Moreover, the government did not provide any additional evidence—such as meeting minutes, consultation reports, or written submissions—to substantiate meaningful civil society involvement in the self-assessment, country visit, or peer dialogue stages. As such, the government’s portrayal of inclusive participation lacks substantiation, particularly in the absence of documentation showing that independent actors were involved in the assessment process. This gap reinforces long-standing concerns about the symbolic nature of civil society engagement, where institutional and procedural hurdles continue to limit the voice and role of independent oversight actors in shaping anti-corruption reforms.

## Good Practices

- The Law on Freedom of Association grants individuals and groups the right to establish and manage associations and the Law on Transparency and Good Governance in Public Finance Management requires the publication of financial statements, budget reports, and public expenditure data, ensuring greater oversight of government activities.
- The Public Contracts Code mandates CSOs as independent observers in public procurement, overseeing contracts above a certain threshold to ensure compliance and transparency.
- CONAC collaborates with civil society and media to promote anti-corruption awareness and public reporting.
- CONAC’s annual reports and platforms like the National Anti-Corruption Coalition strengthen oversight and multi-sector collaboration.

## Deficiencies

- Cameroon does not have a Freedom of Information law, restricting access to public records, financial disclosures, and procurement contracts across government agencies.
- Civil society and private sector contributions to anti-corruption reporting to the National Anti-corruption Commission have steadily declined.
- Journalists, activists, and independent CSOs face harassment and exclusion, limiting press freedom and civic engagement.

<sup>216</sup> United Nations Office on Drugs and Crime. (n.d.). Cameroon: Implementation Review Group Second Cycle Report. Retrieved from [https://www.unodc.org/documents/treaties/UNCAC/IRG-Experts/English/SecondCycle/Cameroun\\_E.pdf](https://www.unodc.org/documents/treaties/UNCAC/IRG-Experts/English/SecondCycle/Cameroun_E.pdf). Accessed on April 8, 2025.

<sup>217</sup> Ibid.

- Weakening role of civil society engagement in anti-corruption efforts; underrepresentation of independent voices reinforces symbolic rather than meaningful participation.

#### 4.1.10 Article 11 – Judiciary and Prosecution Services

Cameroon has implemented several legal and policy reforms to enhance judicial integrity and combat corruption in line with Article 11 of the UNCAC. Law No. 2016/007 of July 12, 2016, amended by Law No. 2019/020 of December 24, 2019,<sup>218</sup> expands provisions on bribery, misappropriation, influence peddling, favoritism, and abuse of function. Article 66 of the Constitution mandates asset declarations for high-ranking officials.<sup>219</sup> The Special Criminal Court (SCC), created under Law No. 2011/028 of December 14, 2011, and modified by Law No. 2012/011 of July 16, 2012, prosecutes corruption cases exceeding 50 million CFA francs (approximately USD 83,333).<sup>220</sup> To support SCC investigations, Law No. 2013/131 of May 3, 2013, established the Specialised Officers of the Police.<sup>221</sup> Additionally, Decree No. 2013/288 of September 4, 2013, sets guidelines for the restitution of illicitly acquired assets.<sup>222</sup>

Despite these legal frameworks, judicial independence remains a challenge. The Budgetary and Finance Disciplinary Board (BFDB) recorded 20 cases of financial mismanagement in 2023, imposing fines on 15 officials and barring 43 private companies from government contracts.<sup>223</sup> However, judicial oversight bodies face executive interference, particularly in appointments and disciplinary actions governed by Decree No. 95/048 of March 8, 1995, and its amendments.<sup>224</sup> The Judicial Council lacks operational autonomy, limiting its ability to discipline corrupt judges.<sup>225</sup> Moreover, the judiciary has faced growing criticism over the selective prosecution of corruption cases, with some being politically motivated while others are ignored. This

<sup>218</sup> Law No. 2019/020 of December 24, 2019, Amending the Penal Code. Retrieved from <https://www.prc.cm/en/news/the-acts/laws/4041-law-n-2019-020-of-24-december-2019-to-amend-and-supplement-some-provisions-of-law-no-2016-7-of-12-july-2016-relating-to-the-penal-code>. Accessed on February 15, 2025.

<sup>219</sup> Constitution of Cameroon. Retrieved from <https://www.constituteproject.org>. Accessed on February 15, 2025.

<sup>220</sup> Law No. 2011/028 of December 14, 2011, as modified by Law No. 2012/011 of July 16, 2012, on the Special Criminal Court. Retrieved from <https://faolex.fao.org/docs/pdf/cmr202713.pdf>. Accessed on February 15, 2025.

<sup>221</sup> Law No. 2013/131 of May 3, 2013, on the Organization and Functioning of the Specialised Officers of the Police of the Special Criminal Court. Retrieved from <https://www.prc.cm/files/ef/73/df/d8453c5a244b7ad926a003037fd172c7.pdf>. Accessed on February 15, 2025.

<sup>222</sup> Decree No. 2013/288 of September 4, 2013, Fixing the Modalities of Restitution of Assets (Corps du Délit), arts. 1–3. Retrieved from <https://www.prc.cm/files/ef/73/df/d8453c5a244b7ad926a003037fd172c7.pdf>. Accessed on February 15, 2025.

<sup>223</sup> National Anti-Corruption Commission (CONAC). (2023). Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025

<sup>224</sup> Decree No. 95-048 of March 8, 1995, on the Special Status of Civil Servants. Retrieved from <https://www.minfopra.gov.cm/recueil/fichiers%20word/STATUTS%20PARTICULIERS%20WORD/DECRET%20N%C2%B095-048%20DU%208%20MARS%201995.pdf>. Accessed on February 14, 2025.

<sup>225</sup> Mbu, B. A. (2015). Judicial independence and accountability in Cameroon. Retrieved from <https://scispace.com/pdf/judicial-independence-and-accountability-in-cameroon-1ojlt2wtu5.pdf>. Accessed on April 8, 2025.



has undermined public trust in judicial impartiality and created a perception of double standards in the administration of justice.

Transparency in judicial processes is also limited, as court rulings in corruption cases are not consistently published or made publicly accessible, impeding public oversight. CONAC's 2023 Corruption Status Report<sup>226</sup> indicates that reports of bribery and irregular payments within court proceedings continue to emerge, casting doubt on the credibility of the judiciary and hindering fair trial guarantees. The executive summary of the Country Review Report under the second review cycle further identified structural deficiencies, including the lack of independent financial oversight and weak implementation of judicial accountability measures.

Despite these challenges, Cameroon has made progress in modernizing judicial administration. The digitalization of case management systems, increased training for judicial officers, and platforms like the National Anti-Corruption Coalition contribute towards enhancement of public accountability. The IMF's 2024 evaluation highlights Cameroon's commitment to judicial reforms but underscores the need for stronger enforcement of financial transparency measures. Strengthening judicial independence, ensuring timely asset recovery, and adopting clearer guidelines on prosecutorial autonomy will be crucial in improving compliance with UNCAC Article 11. Additionally, reinforcing whistleblower protections, expanding public access to judicial decisions, and enhancing magistrates' financial autonomy would further strengthen integrity within the judiciary.

### **Good Practices**

- The Special Criminal Court (SCC) has prosecuted high-profile corruption cases, targeting officials involved in embezzlement and financial crimes.
- Legal provisions exist to protect judicial independence, with specific laws preventing undue influence on judges and magistrates.
- Ongoing capacity-building programs for judicial officers, aimed at strengthening knowledge on corruption-related laws and procedures, and digitalization of case management systems.

### **Deficiencies**

- The judiciary faces political interference, undermining SCC's ability to conduct independent prosecutions.
- Weak judicial independence, as the executive has significant control over judicial appointments and case selection.
- Selective prosecution of corruption cases, with some cases being politically motivated while others are ignored.
- Limited transparency in judicial processes, as court rulings on corruption cases are not always made publicly available.
- Reports of bribery in court proceedings, undermining the credibility of the judiciary and access to fair trials.

---

<sup>226</sup> National Anti-Corruption Commission (CONAC). (2023). Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

#### 4.1.11 Article 12 – Private Sector Transparency

Cameroon has taken steps to enhance financial transparency in State-Owned Enterprises (SOEs), aligning with recommendations from the IMF and commitments under the UNCAC. However, despite these efforts, major gaps persist in public disclosure, governance, and accountability, limiting full compliance with international best practices. While financial laws require public institutions to maintain proper financial records, SOEs are not legally obligated to publish audited financial statements. Furthermore, the Code of Transparency and Good Governance in Public Finance Law No. 2018/011 mandates fiscal transparency, but it does not explicitly require SOEs to disclose their financial reports.<sup>227</sup> In addition, Decree No. 2020/375,<sup>228</sup> which regulates public accounting, provides financial management guidelines, yet SOE compliance remains inconsistent.

As a result of these gaps, most SOEs fail to publish audited financial statements, reflecting weak implementation of financial transparency measures. According to the IMF's 2024 Article IV Consultation Report,<sup>229</sup> Cameroonian authorities committed to publishing a list of the 25 largest SOEs that have disclosed financial reports, including references to their legal announcement newspapers.<sup>230</sup> However, despite this pledge, as of February 2025, this commitment remains unfulfilled, with no such list available on the MINFI website.<sup>231</sup> Although some SOEs, such as the Cameroon Development Corporation (CDC), have published their audited statements, these remain isolated efforts rather than a standard practice. Moreover, the U.S. Department of State's 2023 Fiscal Transparency Report<sup>232</sup> found that SOE budget allocations and earnings were not clearly disclosed, further underscoring non-compliance with international transparency standards.

Beyond weak compliance, several systemic challenges hinder progress. First, the absence of a mandatory disclosure requirement allows SOEs to evade financial transparency obligations. Furthermore, reporting practices remain inconsistent, as only a few SOEs voluntarily disclose financial data. Additionally, political interference and weak enforcement mechanisms allow SOEs to operate with minimal

---

<sup>227</sup> Law No. 2018/011 of July 11, 2018, on Transparency and Good Governance in Public Finance Management. Retrieved from <https://www.prc.cm/en/news/the-acts/laws/2977-law-n-2018-011-of-11-july-2018>. Accessed on 15 February 2025.

<sup>228</sup> Decree No. 2020/375 on Public Accounting Regulations and Decree No. 2022/8001 on Digitalization of Public Financial Transactions. Retrieved from <https://minfi.gov.cm/> and [https://www.spm.gov.cm/site/sites/default/files/decrees/2022\\_8001.pdf](https://www.spm.gov.cm/site/sites/default/files/decrees/2022_8001.pdf). Accessed on February 14, 2025.

<sup>229</sup> International Monetary Fund (IMF). (2024). Cameroon: Staff Report for the 2024 Article IV Consultation and Sixth Reviews Under the Extended Credit Facility (ECF) and Extended Fund Facility (EFF) Arrangements. Retrieved from <https://www.imf.org/-/media/Files/Publications/CR/2024/English/1CMREA2024004.ashx>. Accessed on February 15, 2025.

<sup>230</sup> IV Consultation and Sixth Reviews Under the Extended Credit Facility (ECF) and Extended Fund Facility (EFF) Arrangements. Retrieved from <https://www.elibrary.imf.org/downloadpdf/view/journals/002/2025/071/002.2025.issue-071-en.pdf>. Accessed on February 15, 2025.

<sup>231</sup> Ministry of Finance (MINFI). (2025). Official website of the Ministry of Finance of Cameroon. Retrieved from <https://minfi.gov.cm/>. Accessed on February 15, 2025.

<sup>232</sup> U.S. Department of State. (2023–2024). Cameroon: Fiscal Transparency Report 2023 and 2024 Investment Climate Statement. Retrieved from <https://www.state.gov/reports/2023-fiscal-transparency-report/cameroon> and <https://www.state.gov/reports/2024-investment-climate-statements/cameroon/>. Accessed on January 30, 2025.

accountability. Moreover, the lack of a FOI law significantly restricts public access to financial data, preventing journalists, civil society, and the public from effectively monitoring SOE financial operations. Lastly, the recent 2023 CONAC Report revealed that many companies engage in fraudulent public contracts, tax evasion, and money laundering, with few businesses implementing internal anti-corruption programs or whistleblower protections.<sup>233</sup>

## Good Practices

- Legal requirements for corporate financial transparency have been adopted.
- Some SOEs, like CDC, have voluntarily published audited financial statements.
- The government has acknowledged the need for financial transparency reforms, pledging to publish a list of the 25 largest SOEs with their financial reports, though implementation remains pending.

## Deficiencies

- Weak enforcement of financial disclosure laws, with many private companies failing to submit audited financial statements.
- No mandatory requirement for SOEs to publish audited statements.
- Political interference and weak financial oversight allow SOEs to operate with minimal accountability.
- Few businesses incorporate corporate anti-corruption programs or whistleblower protection.

### 4.1.12 Article 14 – Measures to Prevent Money-Laundering

Cameroon has taken significant steps to prevent money laundering and financial crimes, aligning its legal and institutional framework with Article 14 of the UNCAC. As a member of the Financial Action Task Force (FATF) and the Groupe d'Action contre le Blanchiment d'Argent en Afrique Centrale (GABAC), Cameroon participates in regional and international efforts to combat illicit financial activities. The legal framework governing Anti-Money Laundering (AML) and Counter-Terrorism Financing (CFT) consists of several regulations and laws designed to detect, deter, and prosecute financial crimes.

One of the most significant legal instruments is Regulation No. 01/CEMAC/UMAC/CM of April 11, 2016,<sup>234</sup> which criminalizes money laundering and terrorism financing, while mandating financial institutions to implement Know Your Customer (KYC) policies, risk-based approaches, and suspicious transaction reporting. Additionally, Regulation No. 01/CEMAC/UMAC/CM<sup>235</sup> aligns national AML policies with FATF's 40+9 recommendations, imposing penalties for money laundering offences. Other key

---

<sup>233</sup> National Anti-Corruption Commission (CONAC). (2023). Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025

<sup>234</sup> CEMAC Regulation No. 01/CEMAC/UMAC/CM. (2016). On the prevention and suppression of money laundering and the financing of terrorism and proliferation in Central Africa. Retrieved from [https://gabac.org/wp-content/uploads/2022/03/14-reglement\\_anglais.pdf](https://gabac.org/wp-content/uploads/2022/03/14-reglement_anglais.pdf). Accessed on February 13, 2025.

<sup>235</sup> Ibid.

legislative instruments include Law No. 2022/006 of 27 April 2022<sup>236</sup> which regulates banking secrecy and limits its applicability in financial crime investigations, and Order No. 0000144/CF/MINFI of March 26, 2009,<sup>237</sup> which sets a reporting threshold for financial transactions exceeding 5,000,000 CFA francs (approximately USD 8,333)<sup>238</sup> in cash or by bearer bond.

To enforce AML regulations, Cameroon has established several institutions tasked with overseeing financial integrity. The National Agency for Financial Investigation (ANIF), created under Presidential Decree No. 2005/187,<sup>239</sup> functions as Cameroon's Financial Intelligence Unit (FIU), receiving Suspicious Transaction Reports (STRs) and analyzing financial transactions for potential money laundering activities. In 2023, ANIF processed 965 STRs, with banks accounting for 68.7% of reports, followed by money transfer companies at 22.07%.<sup>240</sup> ANIF also cooperates with foreign FIUs as a member of the Egmont Group and the Asset Recovery Inter-Agency Network for West Africa (ARINWA), which facilitates international information-sharing on asset recovery cases.<sup>241</sup>

Despite these efforts, AML enforcement in Cameroon remains weak. While financial institutions are required to report suspicious transactions to the National Agency for Financial Investigation (ANIF), compliance is low, and only 447 out of 965 Suspicious Transaction Reports in 2023 resulted in legal action.<sup>242</sup> The 2021 MINFI AML Assessment Report<sup>243</sup> identified high risks in real estate, informal financial transactions, mobile money services, and extractive industries, while politically exposed persons (PEPs) remain a major concern due to weak enforcement of asset declaration laws. The GABAC Mutual Evaluation Report (2022)<sup>244</sup> further cited inadequate supervision of non-bank financial institutions, low compliance in suspicious

---

<sup>236</sup> Law No. 2022/006 of 27 April 2022 to Governing Banking Secrecy in Cameroon, <https://prc.cm/en/multimedia/documents/9233-law-n-2022-006-of-04-27-2022>. Accessed on February 13, 2025.

<sup>237</sup> Ministry of Finance (MINFI). (2009). Order No. 0000144/CF/MINFI of 26 March 2009 on Financial Transaction Reporting Thresholds. Retrieved from <https://www.minfi.gov.cm>. Accessed on February 14, 2025.

<sup>238</sup> XE. (2025, April 8). Currency converter: 1 USD to CFA. Retrieved from <https://www.xe.com/currencyconverter/convert/?Amount=1&From=USD&To=CFA>. Accessed on April 8, 2025.

<sup>239</sup> Decree No. 2005/187 of May 31, 2005, on the Organization and Functioning of the National Agency for Financial Investigation (ANIF). Retrieved from [https://sherloc.unodc.org/cld/uploads/res/document/decree-no--2005-187-of-31-may-2005\\_-organization-and-functioning-of-the-national-agency-for-financial-investigation\\_html/CMR\\_1267\\_2005\\_ENand\\_FR.pdf](https://sherloc.unodc.org/cld/uploads/res/document/decree-no--2005-187-of-31-may-2005_-organization-and-functioning-of-the-national-agency-for-financial-investigation_html/CMR_1267_2005_ENand_FR.pdf). Accessed on February 11, 2025.

<sup>240</sup> National Anti-Corruption Commission (CONAC). (2023). Annual Report 2023. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

<sup>241</sup> Ministry of Finance Cameroon (MINFI). (n.d.). Organization and Cooperation of the National Agency for Financial Investigation (ANIF). Retrieved from <https://minfi.gov.cm/organization-2/>. Accessed on April 8, 2025.

<sup>242</sup> National Anti-Corruption Commission (CONAC). (2023). Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025

<sup>243</sup> Ministry of Finance (MINFI). (2021). AML Risk Assessment Report & High-Risk Sectors. Retrieved from [https://minfi.gov.cm/wp-content/uploads/2021/01/report\\_cameroon\\_assessment\\_ml\\_tf.pdf](https://minfi.gov.cm/wp-content/uploads/2021/01/report_cameroon_assessment_ml_tf.pdf). Accessed on February 14, 2025.

<sup>244</sup> GABAC. (2022). Mutual Evaluation Report on AML Enforcement in Cameroon. Retrieved from [https://gabac.org/wp-content/uploads/2022/03/14-reglement\\_anglais.pdf](https://gabac.org/wp-content/uploads/2022/03/14-reglement_anglais.pdf). Accessed on February 14, 2025.

transaction reporting, and poor financial intelligence-sharing mechanisms as barriers to effective AML implementation.

Cameroon's global AML risk ranking also highlights significant deficiencies. The Basel AML Index 2024<sup>245</sup> ranks Cameroon 26th globally with a score of 6.67, classifying it as a high-risk jurisdiction for money laundering. Additionally, Cameroon remains on FATF's grey list,<sup>246</sup> reflecting persistent challenges in regulatory oversight, enforcement, and financial supervision. Concerns raised by civil society organizations (CSOs) regarding the lack of accountability in financial governance are further supported by the 2023 CONAC Report,<sup>247</sup> which found that several politically exposed persons (PEPs) were implicated in illicit financial transactions. However, weak enforcement of AML laws resulted in minimal prosecutions and asset seizures.<sup>248</sup>

A financial governance expert from a civil society watchdog remarked: "The law is clear on anti-money laundering, but when it involves politically exposed persons, the institutions suddenly become hesitant. Prosecutions are rare, unless PEPs falls out with the party in power and asset recovery is virtually non-existent." A civil society activist monitoring illicit financial flows added: "We have seen PEPs repeatedly named in suspicious transactions, yet there is a glaring lack of follow-through. It's frustrating because this undermines public confidence and signals impunity at the highest levels". Finally, a civil society leader working on anti-corruption stated: "CONAC has documented cases involving politically exposed persons, but enforcement is weak. These individuals often operate with impunity because the system is reluctant to prosecute those in power or recover assets linked to them."

Concerns raised by CSOs<sup>249</sup> and supported further by the 2023 CONAC Report found that several politically exposed persons (PEPs) were implicated in illicit financial transactions, but weak enforcement of AML laws resulted in minimal prosecutions and asset seizures. Furthermore, compliance from financial institutions remains inconsistent, with some banks failing to report suspicious transactions, leading to delays in investigations and enforcement.

## Good Practices

- Cameroon participates in regional anti-money laundering efforts including as a member of FATF and of the Central African Action Group against Money Laundering (GABAC), supporting regional AML cooperation.
- Cameroon has established several institutions tasked with overseeing financial integrity such as the National Agency for Financial Investigation (ANIF) which

---

<sup>245</sup> Basel Institute. (2024). Basel AML Index 2024 Ranking. Retrieved from <https://index.baselgovernance.org>. Accessed on February 14, 2025.

<sup>246</sup> Financial Action Task Force (FATF). (2024). Cameroon's FATF Grey List Status. Retrieved from <https://www.fatf-gafi.org/countries/c-d/cameroon>. Accessed on February 14, 2025.

<sup>247</sup> National Anti-Corruption Commission (CONAC). (2023). Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

<sup>248</sup> Ibid.

<sup>249</sup> Interviews with civil society experts. (2025, February 14). Personal communications with financial governance experts and anti-corruption activists on the perspectives on politically exposed persons (PEPs) and weak enforcement of AML laws in Cameroon.

functions as Financial Intelligence Unit (FIU) and receives Suspicious Transaction Reports (STRs) from banks and financial institutions.

- ANIF collaborates with financial institutions and foreign FIUs to detect illicit financial transactions, contributing to some anti-money laundering efforts.
- The legal framework mandates KYC policies and customer due diligence (CDD) for financial institutions.

## Deficiencies

- Weak enforcement of AML laws, particularly in the supervision of politically exposed persons (PEPs).
- Limited compliance from financial institutions, with delays in reporting suspicious transactions.
- Weak enforcement of financial sector reporting requirements, with few penalties for banks or companies failing to report suspicious transactions.
- Lack of beneficial ownership transparency and poor regulation of informal financial transactions.

## **4.2 Chapter V**

### **4.2.1 Articles 52 and 58 – Anti-Money Laundering**

#### *Article 52: Prevention and Detection of Transfers of Proceeds of Crime*

Cameroon has enacted measures to detect and prevent illicit financial flows through financial institutions. Verification of customer identities is provided under Articles 29–32 of the CEMAC Regulation, while Article 33 requires financial institutions to determine beneficial ownership. Furthermore, Article 60 of the CEMAC Regulation mandates enhanced scrutiny of politically exposed persons (PEPs).<sup>250</sup> However, at the time of preparing this report Cameroon has not fully implemented all due diligence measures, as the National Agency for Financial Investigation (ANIF) has not yet issued guidance to financial institutions regarding individuals subject to enhanced scrutiny.

Additionally, the IMF 2023 Article IV Consultation Report highlighted fragilities in Cameroon's banking sector, noting that government debt exposure is rising, increasing risks of illicit capital flows.<sup>251</sup> The Basel AML Index 2024 ranked Cameroon 26th globally with a score of 6.67, indicating high money laundering risks, particularly in real estate, extractive industries, and mobile money services. The 2023 CONAC Report highlighted a 180% increase in illicit financial flows, amounting to 1.66 trillion CFA francs (approximately USD 2.79 billion)<sup>252</sup> in 2023. Fraud cases accounted for 50.56% of all financial crimes, while terrorism financing cases rose by 38.24%

---

<sup>250</sup> CEMAC Regulation No. 01/CEMAC/UMAC/CM. (2016). On the prevention and suppression of money laundering and the financing of terrorism and proliferation in Central Africa. Retrieved from [https://gabac.org/wp-content/uploads/2022/03/14-reglement\\_anglais.pdf](https://gabac.org/wp-content/uploads/2022/03/14-reglement_anglais.pdf). Accessed on February 13, 2025.

<sup>251</sup> International Monetary Fund (IMF). (2024). Cameroon: 2023 Article IV Consultation, Fifth Reviews Under the Extended Credit Facility Arrangement. Retrieved from <https://www.elibrary.imf.org/view/journals>. Accessed on 12 February 2025.

<sup>252</sup> XE. (2025). Currency Converter: XAF to USD. Retrieved from <https://www.xe.com/currencyconverter/convert/?&From=XAF&To=USD>. Accessed on 7 April 2025.

compared to 2022.<sup>253</sup> During an interview, commenting on the effectiveness of anti-graft institutions, a public respondent remarked that: “I do not believe we have such institutions or they might exist in the shadows.”<sup>254</sup> While another respondent in an effort to contradict this view asserted: “I know of three: ANIF, CONSUPE, and CONAC.”<sup>255</sup> Although these institutions have been established, many citizens are either unaware of their existence or do not sufficiently feel the impact of their interventions in their day-to-day lives and activities.

## Good Practices

- Cameroon has legal requirements for customer due diligence (CDD), including Know Your Customer (KYC) protocols.
- Enhanced scrutiny of politically exposed persons (PEPs) is mandated under the CEMAC Regulation.
- Financial intelligence sharing is facilitated through ANIF and Egmont Group membership.

## Deficiencies

- ANIF has not issued guidance on PEPs, reducing scrutiny over high-risk individuals.
- Lack of enforcement of beneficial ownership transparency, creating loopholes for illicit transactions.
- Financial institutions in Cameroon lack uniform compliance with enhanced due diligence procedures.

### *Article 58: Financial Intelligence Unit and Strengthening Enforcement*

The National Agency for Financial Investigation (ANIF) serves as Cameroon’s Financial Intelligence Unit (FIU) under Decree No. 2005/187.<sup>256</sup> As required by Article 58, ANIF receives, analyzes, and disseminates reports on suspicious financial transactions, playing a central role in AML enforcement. Additionally, ANIF staff members, known as correspondents, are assigned to banks, financial institutions, insurance firms, and money transfer companies to monitor transactions and report suspicious activities (Articles 13–14 of Decree No. 2005/187). In 2023, ANIF processed 965 STRs, with banks accounting for 68.7% of reports, followed by money transfer companies (22.07%). However, despite a certain degree of cooperation and some information-sharing on certain asset recovery cases, Cameroon has not implemented a comprehensive framework for FIU cooperation with international asset recovery efforts, reducing its effectiveness under Article 58.

---

<sup>253</sup> National Anti-Corruption Commission (CONAC). (2023). Cameroon’s 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025

<sup>254</sup> Interview with public respondent, 14 February 2025.

<sup>255</sup> Interview with financial compliance officer, 14 February 2025.

<sup>256</sup> Decree No. 2005/187 of May 31, 2005, on the Organization and Functioning of the National Agency for Financial Investigation (ANIF). Retrieved from [https://sherloc.unodc.org/cld/uploads/res/document/decree-no--2005-187-of-31-may-2005\\_-organization-and-functioning-of-the-national-agency-for-financial-investigation\\_html/CMR\\_1267\\_2005\\_ENand\\_FR.pdf](https://sherloc.unodc.org/cld/uploads/res/document/decree-no--2005-187-of-31-may-2005_-organization-and-functioning-of-the-national-agency-for-financial-investigation_html/CMR_1267_2005_ENand_FR.pdf). Accessed on 11 February 2025.

## Good Practices

- The National Agency for Financial Investigation (ANIF) is an active FIU with investigative powers.
- Banks and financial institutions report Suspicious Transaction Reports (STRs) to ANIF, ensuring oversight.
- ANIF collaborates with law enforcement agencies on AML cases, reinforcing compliance.

## Deficiencies

- ANIF lacks full operational independence, limiting effectiveness in AML enforcement.
- Weak enforcement of anti-money laundering laws among public officials, hindering financial transparency.
- Limited FIU capacity to support cross-border financial intelligence-sharing, reducing international cooperation effectiveness.

### 4.2.2 Articles 53 and 56 – Measures for Direct Recovery of Property

#### *Article 53: Measures for Direct Recovery of Property*

Foreign states can initiate legal proceedings in Cameroon's courts to claim ownership of property obtained through corruption. However, Cameroon does not recognize non-conviction-based asset forfeiture, limiting its ability to cooperate in cases where foreign jurisdictions apply civil confiscation.<sup>257</sup> For example, the 2021 Pandora Papers investigation<sup>258</sup> revealed that the wife of a former Minister of Mines became a shareholder in an Australian mining company, raising questions about the international movement of assets linked to politically exposed persons. Despite such revelations, there have been limited public reports of successful asset recovery or restitution of foreign-based illicit proceeds to Cameroon.

The SRC plays a key role in debt and asset recovery but does not handle tracing, freezing, or repatriation of illicitly acquired assets. The IMF Report revealed that SRC faced CFAF 1 billion (approximately USD 1.67 million) in losses in 2022, with a claim

---

<sup>257</sup> United Nations Office on Drugs and Crime (UNODC). (2024). UNCAC Review Report on Cameroon. Retrieved from <https://uncaccoalition.org/files/Cycle1-Country-Report-Cameroon.pdf>. Accessed on 12 February 2025.

<sup>258</sup> Le Monde. (2021, October 4). Pandora Papers au Cameroun: comment l'épouse d'un ministre des mines est devenue actionnaire d'un groupe minier australien. Retrieved from [https://www.lemonde.fr/afrique/article/2021/10/04/pandora-papers-au-cameroun-comment-l-epouse-d-un-ministre-des-mines-est-devenue-actionnaire-d-un-groupe-minier-australien\\_6097104\\_3212.html](https://www.lemonde.fr/afrique/article/2021/10/04/pandora-papers-au-cameroun-comment-l-epouse-d-un-ministre-des-mines-est-devenue-actionnaire-d-un-groupe-minier-australien_6097104_3212.html). Accessed on April 7, 2025.

Anadolu Agency. (2023, February 1). Cameroon's ex-defense minister gets 30 years in jail for corruption. Retrieved from <https://www.aa.com.tr/en/africa/cameroons-ex-defense-minister-gets-30-years-in-jail-for-corruption/2804761>. Accessed on April 7, 2025.



portfolio of CFAF 800 billion (approximately USD 1.33 billion),<sup>259</sup> raising concerns over its efficiency in public asset recovery.<sup>260</sup>

### *Article 56: Special Cooperation in Asset Recovery*

Cameroon engages in international cooperation on asset recovery primarily through bilateral and multilateral agreements, particularly under the CEMAC Judicial Cooperation Agreement, which covers all criminal offences.<sup>261</sup> The country's National Agency for Financial Investigation (ANIF), as a member of the Egmont Group, can exchange financial intelligence spontaneously or upon request under Article 82 of the CEMAC Regulation. Additionally, Cameroon is a member of the Asset Recovery Inter-Agency Network for West Africa (ARINWA), which facilitates international information-sharing on asset recovery cases. These mechanisms support cross-border cooperation in financial investigations, facilitating the detection and tracking of illicit financial flows.

However, Cameroon has not established formal bilateral agreements for asset sharing, and no specific legal framework exists to implement UNCAC Article 56's provisions on informal cross-border asset recovery. This restricts Cameroon's ability to swiftly return stolen assets through non-judicial cooperation mechanisms. While ANIF cooperates with foreign Financial Intelligence Units (FIUs), deficiencies in structured asset-tracing mechanisms and limited enforcement of international asset repatriation procedures hinder effective recovery and return of illicitly acquired assets. Moreover, enforcement of Decree No. 2013/288, which mandates the restitution of illicitly acquired assets, remains weak, with limited cases of successful asset recovery.<sup>262</sup>

### **Good Practices**

- Legal provisions allow foreign states to initiate legal proceedings for asset recovery.
- Cameroon's membership in international conventions and platforms (e.g., UNCAC, FATF, GABAC, Egmont Group, ARINWA) strengthens mutual engagement and facilitates financial intelligence sharing and direct property recovery.
- CEMAC legal frameworks align with UNCAC's principles on asset recovery.
- Mutual legal assistance (MLA) agreements with regional partners enhance judicial processes in cross-border cases.
- ANIF's ability to share financial intelligence with foreign FIUs upon request improves investigative coordination.

---

<sup>259</sup> XE. (2025). Currency Converter: XAF to USD. Retrieved from <https://www.xe.com/currencyconverter/convert/?&From=XAF&To=USD>. Accessed on 7 April 2025.

<sup>260</sup> International Monetary Fund (IMF). (2024). Cameroon: Staff Report for the 2024 Article IV Consultation and Sixth Reviews Under the Extended Credit Facility (ECF) and Extended Fund Facility (EFF) Arrangements. Retrieved from <https://www.imf.org/-/media/Files/Publications/CR/2024/English/1CMREA2024004.ashx>. Accessed on 13 February 2025.

<sup>261</sup> CEMAC Judicial Cooperation Agreement. (2020). Treaty on Legal Assistance in Criminal Matters among CEMAC Member States. Libreville, Gabon.

<sup>262</sup> Decree No. 2013/288 of September 4, 2013, Fixing the Modalities of Restitution of Assets (Corps du Délit). Retrieved from <https://www.prc.cm/fr/actualites/actes/decrets/353-decret-n-2013-288-du-04-septembre-2013-portant-modalites-de-restitution-du-corps-du-delit>. Accessed on February 14, 2025.

## Deficiencies

- Lack of legal clarity on direct foreign claims for assets makes enforcement uncertain.
- Cameroon does not recognize non-conviction-based confiscation, limiting cross-border asset recovery.
- No specialized asset-sharing treaties outside CEMAC reduce global mutual engagement on recovery efforts.
- Weak financial tracing mechanisms and informal recovery frameworks hinder asset identification and non-judicial returns.
- Limited enforcement of asset repatriation procedures restricts the return of illicit assets to requesting states.

### 4.2.3 Article 54 – Confiscation Tools

Cameroon's asset recovery framework is supported by CEMAC Regulation No. 01/CEMAC/UMAC of 2016,<sup>263</sup> which provides for cross-border asset tracing and confiscation. Article 153 of the Regulation allows Cameroon to execute foreign confiscation orders related to money laundering. However, Cameroon does not allow confiscation without a criminal conviction, creating barriers to international mutual legal assistance (MLA) in recovering illicit assets. The execution of foreign freezing orders is hampered by procedural delays and the lack of a clear legal framework for repatriating confiscated assets.

The 2023 CONAC Report noted that many corruption-related convictions do not lead to full asset recovery, and seized properties are sometimes mismanaged or not returned to the state treasury.<sup>264</sup> Additionally, Cameroon lacks an independent asset recovery agency, meaning confiscated assets are often not efficiently managed or reinvested into public projects. While enforcement challenges persist, it is important to note that Cameroon recognizes the criminal liability of legal persons under Section 74 of the Penal Code,<sup>265</sup> allowing corporate entities to be held accountable for corruption-related offenses committed by their representatives.

A notable case reflecting these challenges is the court's decision to overturn a sanction imposed by the Supreme State Audit Office (CONSUPE) on the Director General of the National Social Insurance Fund (CNPS). The Administrative Court in Yaoundé annulled the 611.6 million CFA francs (approximately USD 1.02 million)<sup>266</sup> fine, citing procedural irregularities.<sup>267</sup> This case highlights the difficulties in enforcing financial

---

<sup>263</sup> CEMAC Regulation No. 01/CEMAC/UMAC/CM. (2016). on the prevention and suppression of money laundering and the financing of terrorism and proliferation in Central Africa. Retrieved from [https://gabac.org/wp-content/uploads/2022/03/14-reglement\\_anglais.pdf](https://gabac.org/wp-content/uploads/2022/03/14-reglement_anglais.pdf). Accessed on 13 February 2025.

<sup>264</sup> Ibid.

<sup>265</sup> Penal Code of Cameroon (Section 74). Retrieved from <https://wipo.lex-res.wipo.int/edocs/lexdocs/laws/en/cm/cm014en.html>. Accessed on April 9, 2025.

<sup>266</sup> XE. (2025). Currency Converter: XAF to USD. Retrieved from <https://www.xe.com/currencyconverter/convert/?&From=XAF&To=USD>. Accessed on 7 April 2025.

<sup>267</sup> Business in Cameroon. (2023). "Cameroon Debt Recovery Agency (SRC) to auction four buildings to refund bankrupted banks' clients". Retrieved from <https://www.businessincameroon.com>. Accessed on 13 February 2025.

penalties, retrieving illicit assets, and ensuring accountability in high-profile corruption cases.

### Good Practices

- Legal frameworks exist to enforce foreign asset confiscation orders.
- The Criminal Code allows enforcement of foreign judicial rulings related to asset forfeiture.
- Mutual legal assistance (MLA) provisions enable cooperation in asset recovery cases.
- Criminal liability of legal persons is recognized under Cameroon's Penal Code, enabling prosecution of corporate entities for corruption-related offenses committed by their representatives.

### Deficiencies

- Cameroon does not allow non-conviction-based confiscation, creating barriers for international MLA.
- Asset freezing measures are not extended to all corruption-related offences.
- Procedural delays hinder the execution of foreign freezing orders.
- Cameroon lacks an independent asset recovery agency to manage confiscated assets.

#### 4.2.4 Articles 51, 54, 55, 56 and 59 – International Cooperation for the Purpose of Confiscation

Cameroon has undertaken legal and institutional reforms to strengthen asset recovery, financial transparency, and international cooperation, aligning with UNCAC Articles 51, 54, 55, 56, and 59. However, implementation gaps remain, particularly regarding non-conviction-based confiscation, mutual legal assistance (MLA) execution, and bilateral asset-sharing agreements. Under Article 51, Cameroon has made commitments toward asset recovery, but enforcement remains weak. The SRC has recovered XAF 850 billion (approximately USD 1.42 billion) since its creation, yet recoveries declined by 17% in 2022 to 5 billion CFA francs <sup>268</sup> (approximately USD 8.33 million).<sup>269</sup>

The IMF <sup>270</sup> has recommended an audit of SRC losses, highlighting governance concerns, lack of operational independence, and transparency weaknesses. Additionally, Cameroon lacks a centralized asset recovery body, limiting inter-agency coordination. Consequently, repatriated funds are not systematically managed or reinvested in public projects. The 2023 CONAC Report found that millions of CFA

---

<sup>268</sup> National Anti-Corruption Commission (CONAC). (2023). Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

<sup>269</sup> XE. (2025). Currency Converter: XAF to USD. Retrieved from <https://www.xe.com/currencyconverter/convert/?&From=XAF&To=USD>. Accessed on 7 April 2025.

<sup>270</sup> International Monetary Fund (IMF). (2024). Cameroon: Staff Report for the 2024 Article IV Consultation and Sixth Reviews Under the Extended Credit Facility (ECF) and Extended Fund Facility (EFF) Arrangements. Retrieved from <https://www.imf.org/-/media/Files/Publications/CR/2024/English/1CMREA2024004.ashx>. Accessed on 13 February 2025.

francs linked to corruption remain unrecovered in European and Middle Eastern banks.

In relation to UNCAC Articles 54 and 55, Cameroon enforces foreign confiscation requests under Article 153 of the CEMAC Regulation, permitting the execution of foreign court rulings related to money laundering. Additionally, Article 16 of the Criminal Code enables enforcement of foreign judicial orders. However, Cameroon does not allow non-conviction-based confiscation, restricting its ability to assist foreign asset recovery efforts. Moreover, the execution of freezing orders is hampered by procedural delays, and foreign States are not explicitly allowed to contest asset freezes before their removal, leading to legal uncertainties in asset return procedures.

In terms of UNCAC Articles 56 and 59, Cameroon engages in bilateral and multilateral cooperation on asset recovery, primarily through the CEMAC Judicial Cooperation Agreement, covering all criminal offences. The National Agency for Financial Investigation (ANIF), as a member of the Egmont Group, exchanges financial intelligence reports upon request or spontaneously (Article 82 of the CEMAC Regulation). However, Cameroon lacks dedicated bilateral agreements for asset sharing, and informal international asset recovery mechanisms are underdeveloped. The country also lacks structured asset-tracing mechanisms, affecting direct recovery initiatives. While Cameroon has signed MLA agreements,<sup>271</sup> their scope remains limited, and no formal asset-sharing arrangements exist with key financial partners.

### **Good Practices**

- Judicial cooperation frameworks exist under CEMAC agreements and the Criminal Procedure Code for mutual legal assistance (MLA).
- ANIF can share financial intelligence with foreign FIUs upon request, facilitating cross-border cooperation.
- Cameroon allows foreign court-ordered asset freezes, aligning with UNCAC mandates.

### **Deficiencies**

- There are no specialized asset-sharing agreements outside CEMAC, limiting global asset recovery efforts.
- The legal framework does not recognize non-conviction-based confiscation, reducing international cooperation effectiveness.
- Procedural frameworks for returning recovered assets are weak, restricting repatriation of assets to requesting states.

## **4.2.5 Article 57 – The Return and Disposal of Confiscated Property**

Cameroon allows confiscated assets to be returned to foreign authorities under Article 154 of the CEMAC Regulation, particularly in money laundering and terrorism

---

<sup>271</sup> Communauté Économique et Monétaire de l'Afrique Centrale (CEMAC). (2004). Accord de coopération judiciaire entre les États membres de la CEMAC. Retrieved from <https://www.droit-afrique.com/upload/doc/cemac/CEMAC-Accord-2004-cooperation-judiciaire.pdf>. Accessed on April 9, 2025.

financing cases. However, asset return mechanisms do not extend beyond these offences, limiting compliance with UNCAC Article 57.

Moreover, Cameroon has no asset-sharing agreements and has not established clear procedures for returning illicit assets recovered from foreign jurisdictions. It needs to strengthen its procedural frameworks for asset return and adopt laws to govern asset-sharing arrangements in compliance with Article 57. The 2023 CONAC Report found that some confiscated properties were either resold to private entities or mismanaged, raising concerns about corruption within asset disposal processes.

Article 154 of the CEMAC Regulation allows Cameroon to dispose of assets confiscated in connection with money laundering or terrorism financing at the request of a foreign state, unless a bilateral agreement specifies otherwise. However, Cameroon has no formal asset-sharing agreements, limiting its ability to repatriate confiscated property to victim states. The rights of bona fide third parties are protected under Article 403 of the Code of Criminal Procedure, Article 77 of the Criminal Code, and Article 153 of the CEMAC Regulation. Despite these legal provisions, there is no independent oversight body ensuring that recovered funds are reinvested in public services.

### Good Practices

- Legal provisions allow for the return of illicit assets to victim states.
- Bona fide third-party rights are protected under national legal frameworks.
- Cameroon can dispose of confiscated assets in line with international agreements.

### Deficiencies

- No established asset-sharing agreements with international partners.
- Legal gaps in repatriation of assets, particularly outside money laundering and terrorism financing cases.
- Unclear framework on asset disposal procedures for recovered assets.

## 4.3 Statistics

### Money Laundering<sup>272</sup>

Reporting/Intelligence Phase	Year: 2021	Year: 2022	Year: 2023
Number of Suspicious Transaction Reports (STRs) filed by each category of obliged entities:			
- Banks and financial institutions	784	869	965
- Non-financial businesses and professions (NFBPs)			

<sup>272</sup> National Anti-Corruption Commission (CONAC). (2021, 2022, 2023). Annual Reports. Retrieved February 11, 2025, from <https://conac.cm/en/downloads/annual-reports/>.

Number of postponement orders adopted on reported transactions	n/a	n/a	447
Number of money laundering investigations carried out independently by law enforcement agencies (without a prior STR)	n/a	n/a	n/a
Number of suspicious cash activities at the border reported to the FIU (including those based on declarations and smuggling)	n/a	n/a	n/a
Number of STRs sent to law enforcement and on which further analysis was made	n/a	71	148
Number of staff dedicated full-time (or full-time equivalent) to money laundering in the FIU	n/a	n/a	n/a

<b>Investigation Phase</b>	<b>Year: 2021</b>	<b>Year: 2022</b>	<b>Year: 2023</b>
Number of cases initiated by law enforcement agencies on the basis of STRs sent by the FIU	363	n/a	n/a
Number of staff dedicated full-time (or full-time equivalent) to money laundering in law enforcement agencies	n/a	n/a	n/a
Number of cases brought to prosecution: originating from STRs, CTRs and independent law enforcement investigations	363	n/a	n/a

<b>Judicial Phase</b>	<b>Year: 2021</b>	<b>Year: 2022</b>	<b>Year: 2023</b>
Number of staff dedicated full-time (or full-time equivalent) to investigating money laundering in the judiciary	n/a	n/a	n/a
Number of persons/legal entities convicted for money laundering offences	n/a	24	34
Number of convictions for laundering proceeds of crimes committed abroad	n/a	n/a	n/a
Number of convictions for crimes other than money laundering originating from STRs	n/a	n/a	n/a
Number of sentences by type for money laundering offences	n/a	n/a	n/a
Number of unsuspended custodial sentences by length (as principal offence, as predicate offence)	n/a	10 years to life imprisonment	9 years to life imprisonment

## Asset Recovery

Judicial Phase	Year: 2021	Year: 2022	Year: 2023
Number of freezing procedures (based on a court order)	n/a	n/a	n/a
Number of confiscation procedures	n/a	n/a	n/a
Number of requests received for freezing orders from another country	n/a	n/a	n/a
Value of frozen assets	1,869,091,035 CFA	3,875,176,820 CFA	n/a
Number of requests received for confiscation orders from another country	n/a	n/a	n/a
Value of confiscated assets	n/a	n/a	n/a
Amounts recovered from assets	n/a	499,110,375 CFA	7,018,325,423 CFA
Amounts returned	n/a	6,800,000 CFA (fines)	1,477,917,993 CFA (confirmed but losses totaled 114.03 billion CFA) <sup>273</sup>

### 4.4 Short analysis

The data from 2021 to 2023 show an increasing trend in Suspicious Transaction Reports (STRs), indicating improved financial surveillance. STRs rose from 784 in 2021 to 869 in 2022 and further increased to 965 in 2023, with banks and financial institutions remaining the primary contributors. However, non-financial businesses and professions (NFBPs) continue to underreport, which indicates gaps in compliance. Additionally, 71 STRs were forwarded to law enforcement in 2022 for further analysis, yet the follow-up on these reports remains unclear.<sup>274</sup>

Law enforcement action appears inconsistent. While 363 cases were forwarded for prosecution in 2021, there is a lack of data on actual prosecutions in 2022. However, in 2023, the Special Criminal Court (SCC) handed down 23 final judgments in public funds misappropriation cases, involving twelve public entities, including the Ministry of Finance (MINFI), the Ministry of Basic Education (MINEDUB), and the Ports Authority of Douala (PAD), among others. In total, 49 individuals were indicted, with two cases

<sup>273</sup> 1,477,917,993 CFA francs (confirmed recovered, but broader losses from SCC, BFDB, and CONAC totalled 114.03 billion CFA francs).

<sup>274</sup> National Anti-Corruption Commission (CONAC). (2021, 2022, 2023). Annual Reports. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

quashed due to the death of defendants and 13 individuals acquitted for lack of evidence. However, 34 defendants were convicted and sentenced to prison terms ranging from nine years to life imprisonment, marking a significant development in anti-corruption enforcement. Seventeen appeals for quashing were lodged with the Supreme Court, but after a thorough examination, only one judgment was annulled.<sup>275</sup>

Asset recovery efforts have improved but remain inadequate. Financial losses from corruption cases amounted to 3.87 billion CFA (approximately USD 6.45 million)<sup>276</sup> in 2022, yet only 499 million CFA (approximately USD 831,666) was recovered, alongside 14.9 million CFA (approximately USD 24,833) in fines imposed by the Budget and Finance Disciplinary Board (BFDB). Out of 20 officials tried by BFDB in 2023, 15 were found guilty and fined, while four were acquitted due to lack of liability. Additionally, 6.179 billion CFA (approximately USD 10.3 million) in financial losses were identified in BFDB cases, reflecting substantial mismanagement in state institutions.

The SCC cases in 2023 alone accounted for a total financial loss of 38.56 billion CFA (approximately USD 64.27 million). The BFDB also declared itself incompetent in one case, further raising concerns over the procedural efficiency of financial accountability mechanisms. In 2023, total asset recoveries reached 7 billion CFA (approximately USD 11.67 million), yet only 1.47 billion CFA (approximately USD 2.45 million) was effectively returned, highlighting inefficiencies in the confiscation and redistribution process.<sup>277</sup>

Furthermore, the total financial loss incurred by the State of Cameroon in 2023 amounted to 114.04 billion CFA (approximately USD 190.07 million), representing a 109.41 billion CFA (approximately USD 182.35 million) increase compared to 2022. This sharp rise can be attributed to 16 investigations conducted by CONAC, 20 decisions issued by the BFDB, and 23 rulings by the SCC. The breakdown of these losses includes 69.29 billion CFA (approximately USD 115.48 million) recorded by CONAC, 6.179 billion CFA (approximately USD 10.3 million) from BFDB decisions, and 38.56 billion CFA (approximately USD 64.27 million) from SCC cases,<sup>278</sup> highlighting the scale of financial mismanagement and corruption within the country. Efforts to contact responsible authorities were met with limited success. Some agencies referred to their reports, while others failed to respond to Freedom of Information (FOI) requests. This lack of transparency and cooperation limits the ability to assess enforcement effectiveness and holds authorities accountable. Addressing these challenges requires stronger institutional collaboration, improved reporting mechanisms, and stricter enforcement of financial crime regulations to ensure that asset recovery efforts yield tangible outcomes.

#### **4.5 Information on Asset Recovery Cases**

Cameroon has experienced numerous high-profile asset recovery cases, particularly related to corruption, embezzlement, and financial crimes. However, no information on Cameroon was found in the Stolen Asset Recovery (StAR) Initiative's Asset

---

<sup>275</sup> Ibid.

<sup>276</sup> Exchange rate approximations based on XE, accessed April 9, 2025.

<sup>277</sup> Ibid.

<sup>278</sup> Ibid.



Recovery Watch Database,<sup>279</sup> suggesting limited international visibility of its international asset recovery efforts.

While the country has made significant domestic efforts in recovering stolen assets, evidence of international cooperation and mutual legal assistance (MLA) requests for repatriating assets hidden abroad remains scarce. The CONAC 2021, 2022, and 2023 Corruption Status Reports highlight the government's efforts to prosecute corruption and recover stolen assets, but actual enforcement and asset restitution remain inconsistent. Some of the most significant cases illustrate both successes and persistent challenges in Cameroon's anti-corruption framework.<sup>280</sup>

One of the most notable anti-corruption initiatives in Cameroon is Operation Épervier, a large-scale crackdown targeting senior government officials, ministers, and executives of state-owned enterprises involved in corruption and embezzlement. Initiated by the Special Criminal Court (SCC) based on NGO complaints, media investigations, and audits by CONAC, the operation has resulted in multiple high-profile convictions, including those of a former Prime Minister, former Health Minister, and former Finance Minister. Despite these prosecutions, the actual amount of recovered assets remains unclear, raising concerns about weak international cooperation, lack of transparency in fund repatriation, and allegations of politically motivated prosecutions.<sup>281</sup>

Another significant case is that of a former Minister of Defense, who was convicted in 2023 for embezzling over 20 billion CFA (approximately USD 33.3 million) from military procurement contracts. Their conviction led to a 30-year prison sentence, with authorities freezing over 5 billion CFA (approximately USD 8.3 million) in assets, including luxury homes, vehicles, and bank accounts. However, the challenges of tracing international assets and the lack of cooperation from foreign jurisdictions have limited the full recovery of stolen funds.<sup>282</sup> Corruption within state-owned enterprises has also been a recurring issue. The Cameroon Postal Services (CAMPOST) fraud scandal, involving the misappropriation of over 3 billion CFA francs (approximately USD 5 million), is one such case. Initiated by CONAC and SCC investigations, this case remains ongoing, with a final judgment expected in late 2024. While audits have

---

<sup>279</sup> StAR Initiative: StAR Asset Recovery Watch. Retrieved from <https://star.worldbank.org/asset-recovery-watch-database>. Accessed on February 11, 2025.

<sup>280</sup> National Anti-Corruption Commission (CONAC). (2021, 2022, 2023). Annual Reports. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

<sup>281</sup> Koaci. (2023, February 1). "Cameroun : Opération Épervier : 40 ans de prison ferme pour le couple Mebe Ngo'o". Retrieved from [https://www.koaci.com/article/2023/02/01/cameroun/politique/cameroun-operation-epervier-40-ans-de-prison-ferme-pour-le-couple-mebe-ngoo\\_166702.html](https://www.koaci.com/article/2023/02/01/cameroun/politique/cameroun-operation-epervier-40-ans-de-prison-ferme-pour-le-couple-mebe-ngoo_166702.html). Accessed on 21 February 2025.

<sup>282</sup> Anadolu Agency. (2023, February 2). "Cameroon's ex-defense minister gets 30 years in jail for corruption". Retrieved from <https://www.aa.com.tr/en/africa/cameroons-ex-defense-minister-gets-30-years-in-jail-for-corruption/2804761>. Accessed on 21 February 2025.

The Guardian Post. (2023, February 2). "For embezzling 23.9 billion CFA: Mebe Ngo'o slammed 30-year jail term". Retrieved from <https://theguardianpostcameroon.com/post/738/fr/for-embezzling-23.9-billion-fcfa-mebe-ngoo-slammed-30-year-jail-term>. Accessed on 21 February 2025.

The Guardian Post. (2024, October 7). "CONAC reveals 114 billion CFA lost to corruption in 2023". Retrieved from <https://theguardianpostcameroon.com/post/4263/en/conac-reveals-114-billion-fcfa-lost-corruption>. Accessed on 21 February 2025.

National Anti-Corruption Commission (CONAC). (2021, 2022, 2023). Annual report on the fight against corruption in Cameroon. Retrieved from <https://conac.cm/en/wp-content/uploads/sites/2/2022/11/CONAC-2021-Report.pdf>. Accessed on 21 February 2025.

revealed significant financial irregularities, the exact amount of frozen or recovered assets remains unknown. Prolonged trial delays, weak prosecution strategies, and allegations of political interference further complicate the enforcement process.<sup>283</sup>

The mismanagement of local government funds has also led to asset recovery cases. The FEICOM public funds diversion case, where former executives of the government agency responsible for financing municipalities were convicted in 2022, stands out. Over 2 billion CFA (approximately USD 3.3 million) was recovered, but tracking the remaining diverted funds has been challenging, primarily due to poor financial accountability mechanisms. Similarly, the Institute of Agricultural Research and Development (IRAD) scandal, which led to the conviction of its former Director General, saw the recovery of 44 million CFA (approximately USD 73,000) following an audit-based investigation. However, limited asset recovery coordination and the inability to prosecute accomplices have hindered further financial restitution.<sup>284</sup>

Additionally, at the international level, financial losses incurred by the State of Cameroon in 2023 reached a staggering 114.03 billion CFA (approximately USD 190 million), marking a 109.41 billion CFA (approximately USD 182 million) increase from 2022. This sharp rise can be attributed to 16 investigations conducted by CONAC, 20 decisions issued by the BFDB, and 23 rulings by the SCC. The financial losses were distributed as follows:

- 69.29 billion CFA (approximately USD 115.5 million) recorded by CONAC from corruption-related investigations.
- 6.179 billion CFA (approximately USD 10.3 million) in financial losses associated with BFDB decisions.
- 38.56 billion CFA (approximately USD 64.3 million) in misappropriated funds prosecuted by the SCC.<sup>285</sup>

Recent efforts in debt recovery and non-conviction-based asset recovery models indicate a growing commitment to strengthening financial oversight. The Cameroon Debt Recovery Company (SRC) recently auctioned assets belonging to a former CEO of the Port Authority of Douala, to recover stolen public funds. This initiative reflects SRC's efforts to ensure that financial losses incurred by the state are compensated.<sup>286</sup> Additionally, in an attempt to enhance its asset recovery mechanisms, CONAC participated in a study visit to Sierra Leone, where it explored non-conviction-based asset recovery models facilitated by the Anti-Corruption Commission (ACC-SL).

This approach allows authorities to confiscate illicitly acquired assets without requiring a criminal conviction, which could significantly strengthen Cameroon's anti-corruption framework.<sup>287</sup> Despite these efforts, Cameroon continues to face significant challenges in asset recovery. Limited international cooperation remains a major

---

<sup>283</sup> Ibid.

<sup>284</sup> Ibid.

<sup>285</sup> Ibid.

<sup>286</sup> Business in Cameroon. (2023). "Cameroon SRC auctions Siyam Siwé's assets to compensate PAD". Retrieved from <https://www.businessincameroon.com/public-management/1705-13134-cameroon-src-auctions-siyam-siwes-assets-to-compensate-the-pad>. Accessed on 21 February 2025.

<sup>287</sup> African Young Voices Media Empire (AYV). (2023). ACC hosts Cameroon on non-conviction-based asset recovery model. Retrieved from <https://ayvnews.com/ACC-hosts-Cameroon-on-non-conviction-based-asset-recovery-model>. Accessed on 21 February 2025.

obstacle, as the country has not actively utilized UNCAC frameworks for cross-border asset recovery. Table 4 and Table 5 below highlight internal asset recovery efforts through the restitution of stolen public funds and the collection of court-imposed financial penalties.

**Table 4: Restitution of Stolen Public Funds in 2023** <sup>288</sup>

The table summarizes cases in which stolen public funds from corruption-related cases were refunded to the State, in 2023, through asset recovery and restitution.

N°	Case Reference	Amount Refunded (CFA Francs)	Approximate Amount (USD)
1	The People of Cameroon and CAMTEL Vs M. R.	18,213,297	30,355
2	The People of Cameroon and CAMWATER Vs B. A. K.	1,265,329,640	2,108,883
3	The People of Cameroon and Commune de Yokadouma Vs A. M. Y	13,507,070	22,512
4	The People of Cameroon and MINEFOP Vs E. D. and Others	10,897,207	18,162
5	The People of Cameroon Vs K. F.	10,000,000	16,667
6	The People of Cameroon Vs B. S.	43,768,012	72,947
7	The People of Cameroon and MINTP-Road Funds Vs Company S. SARL and A. B.	21,000,355	35,001
8	The People of Cameroon and CIG la R. Vs T. N.	62,480,000	104,133
9	The People of Cameroon Vs N. P.	15,630,143	26,050
10	The People of Cameroon Vs B. S. A	10,092,269	16,820
11	The People of Cameroon and MINSEP Vs A. G.	7,000,000	11,667
	Total – All Cases	1,477,917,993	2,463,198

**Table 5: Recovery of Fines and Financial Penalties in 2023** <sup>289</sup>

The table presents financial penalties (court-imposed fines) collected by the State in 2023 from corruption-related cases. These amounts represent fines enforced by court rulings and recovered by the State Revenue Collection (SRC), and are not direct refunds of stolen assets.

N°	Matter	Court Decision Reference	Amount of Debt (CFA Francs)	Amount Recovered (CFA Francs)	Outstanding Balance (CFA Francs)	Recovery Rate (%)	Amount Recovered (USD)	Outstanding Balance (USD)
----	--------	--------------------------	-----------------------------	-------------------------------	----------------------------------	-------------------	------------------------	---------------------------

<sup>288</sup> National Anti-Corruption Commission (CONAC). (2023). Annual Report 2023 (pp. 203–204). Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025.

<sup>289</sup> Ibid.

1	State of Cameroon and BEAC Vs K. R.	Ruling n°020/SSP/CS of 20/12/2016	26,402,153,277	714,896,773	25,687,256,504	2.7	1,191,494.62	42,812,094.17
2	State of Cameroon and MINFI Vs Z. M. E.	Ruling n°002/CRIM/T CS of 19/01/2016	90,281,262	803,679	89,477,583	0.89	1,339.47	149,129.31
3	State of Cameroon and MINFI Vs A. Z. L.	Ruling n°005/CRIM/T CS of 16/03/2016	68,342,572	307,048	68,035,524	0.44	511.75	113,392.54
4	State of Cameroon (FEICOM) Vs O. N. E. and Others	Ruling n°017/SSP/CS of 17/12/2013	10,816,017,230	6,038,695,048	4,777,322,182	55.83	10,064,491.75	7,962,203.64
5	State of Cameroon and PAD Vs S. S. A. and S. N. F.-M.	Ruling n°005/SSP/CS of 29/04/2014	1,361,339,044	252,399,403	1,108,939,641	18.54	420,665.67	1,848,232.74
6	State of Cameroon and CCAA Vs N. O. R.	Ruling n°004/SSP/CS of 29/04/2014	346,570,708	5,000,000	341,570,708	1.44	8,333.33	569,284.51
7	State of Cameroon and CNIC Vs F. Z. and Others	Ruling n°018/SSP/CS of 01/11/2016	470,831,803	6,223,472	464,608,331	1.32	10,372.45	774,347.22
	<b>Total All Cases</b>		<b>39,555,535,896</b>	<b>7,018,325,423</b>	<b>32,537,210,473</b>	<b>17.74</b>	<b>11,697,209.04</b>	<b>54,228,684.12</b>

**Table 6: Financial Losses vs. Recoveries in 2023** <sup>290</sup>

The table compares corruption-related losses with recovered and outstanding amounts.

Category	Amount (CFA Francs)	Approx. Amount (USD)
Total Financial Losses Incurred	114,035,922,502	190,059,870.84
Total Stolen Public Funds Recovered (- Refunds from Corruption Cases)	1,477,917,993	2,463,196.66
Total Court-Imposed Fines & Financial Penalties Recovered (SRC Collections)	7,018,325,423	11,697,209.04
Total Financial Recoveries in 2023	8,496,243,416	14,160,405.69

<sup>290</sup> Ibid.

Total Outstanding Fines & Penalties Still Unpaid (- SRC Collections)	32,537,210,473	54,228,684.12
Total Unrecovered Losses (Remaining Impact of Corruption)	107,017,597,079	178,362,661.80

## Overview of 2023 Financial Losses and Asset Recovery: Gaps, Challenges, and Urgent Reforms<sup>291</sup>

- Higher Taxes, Increased Debt, or Budgetary Deficits as Long-Term Fiscal Impact:** Cameroon's fight against corruption has seen significant financial losses, with 114 billion CFA francs<sup>292</sup> (approximately USD 190 million) lost in 2023 due to corrupt practices. Despite efforts in asset recovery and fine collection, only 8.49 billion CFA francs<sup>293</sup> (approximately USD 14.15 million) have been retrieved, leaving an outstanding balance of 107 billion CFA francs (approximately USD 178.3 million).<sup>294</sup> The inability to recover these funds forces the government to compensate for revenue shortfalls through increased taxation, higher borrowing, or budget cuts in essential public services. It further strains economic growth, reduces investor confidence, and increases the financial burden on citizens.
- Reliance on Fines Over Direct Restitution of Stolen Assets:** A closer look at the recovery breakdown shows that fines and penalties account for 82.6% of total recoveries (7 billion CFA francs (approximately USD 11.67 million)<sup>295</sup>, whereas direct restitution of stolen public funds is only 17.4% (1.47 billion CFA francs, (approximately USD 2.45 million)).<sup>296</sup> This suggests that Cameroon relies more on financial penalties than on the actual return of stolen assets, raising concerns about the effectiveness of asset-tracing and seizure mechanisms.
- Weak Enforcement of Financial Penalties and Institutional Coordination Weaknesses in Asset Recovery:** Moreover, with 32.5 billion CFA francs (approximately USD 54.17 million)<sup>297</sup> in unpaid fines, enforcement gaps remain evident, as many convicted individuals or entities fail to comply with court-imposed financial sanctions. The low overall recovery rate (7.45%) signals a

<sup>291</sup> Financial losses vs. recoveries in 2023 (Comparing corruption-related losses with recovered and outstanding amounts) [Table 6]. In Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on February 11, 2025.

<sup>292</sup> Restitution of stolen public funds in 2023 (Funds refunded to the State from corruption-related cases) [Table 4]. In Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on February 11, 2025.

<sup>293</sup> Ibid.

<sup>294</sup> Ibid.

<sup>295</sup> Recovery of fines and financial penalties in 2023 (Court-imposed fines collected from corruption-related cases) [Table 5]. In Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on February 11, 2025.

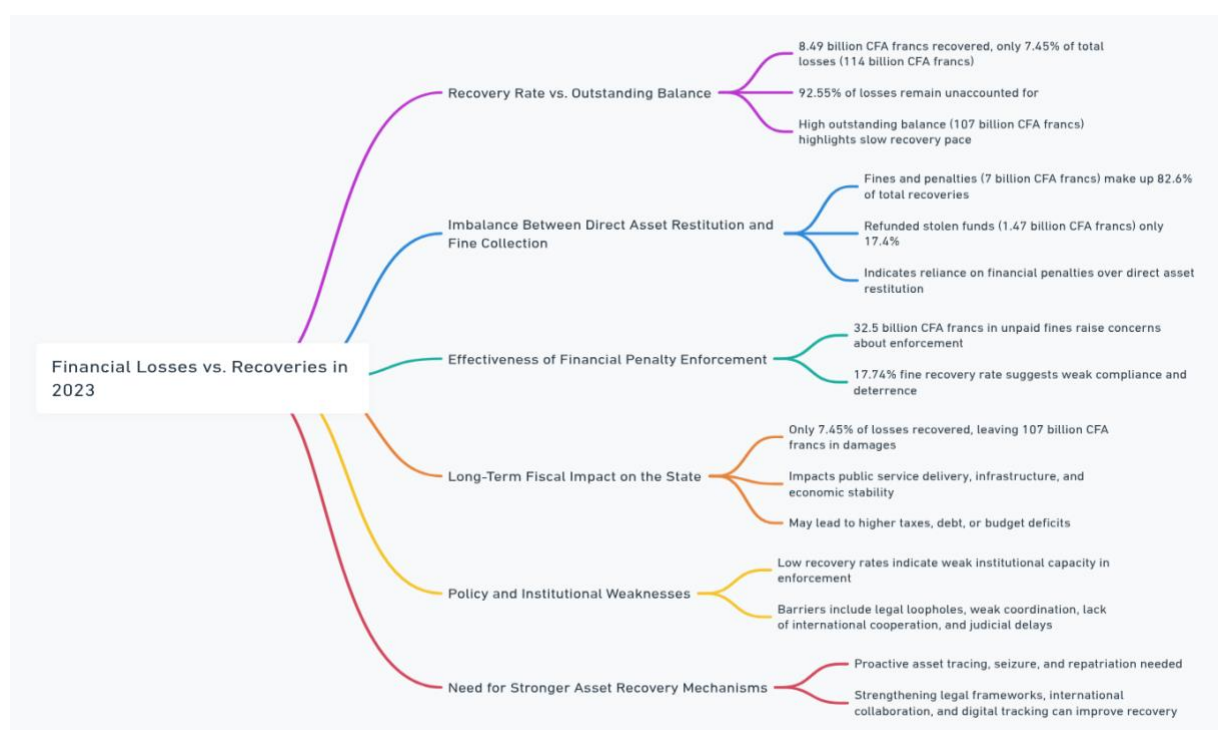
<sup>296</sup> Restitution of stolen public funds in 2023 (Funds refunded to the State from corruption-related cases) [Table 4]. In Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on February 11, 2025.

<sup>297</sup> Recovery of fines and financial penalties in 2023 (Court-imposed fines collected from corruption-related cases) [Table 5]. In Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on February 11, 2025.

long-term fiscal impact on the State, with over 107 billion CFA francs (approximately USD 178.3 million)<sup>298</sup> unrecovered. These financial gaps could strain public resources, slow infrastructure projects, and contribute to economic instability. Additionally, weak institutional capacity, legal loopholes, and lack of international cooperation further hinder effective asset recovery.

- **Urgent Need for Stronger Legal and Financial Recovery Mechanisms:** In the interviews conducted for preparation of this report, stakeholders emphasized the importance of strengthening legal frameworks, improving inter-agency coordination, and implementing digital tracking systems to enhance asset recovery efforts.<sup>299</sup> These measures could significantly improve recovery outcomes, ensure greater financial accountability, and minimize losses due to corruption.

**Figure 1. Financial Losses Versus Recoveries in 2023**<sup>300</sup>



**Figure 2. Analysis of 2023 Financial Losses and Asset Recovery Gaps**<sup>301</sup>

<sup>298</sup> Financial losses vs. recoveries in 2023 (Comparing corruption-related losses with recovered and outstanding amounts) [Table 6]. In Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on February 11, 2025.

<sup>299</sup> Interview with investigative journalist, 12 February 2025.

<sup>300</sup> National Anti-Corruption Commission (CONAC). (2023). Cameroon's 2023 Anti-Corruption Status Report. Retrieved from <https://conac.cm/en/downloads/annual-reports/>. Accessed on 11 February 2025

<sup>301</sup> There was no reliable data traceable for the previous year's 2021-2022.



## **V. Recent Developments (2021-2024)**

Since 2020, when the executive summary of the UNCAC 2<sup>nd</sup> review cycle was published, Cameroon has made incremental progress in strengthening its anti-corruption and asset recovery frameworks, yet significant gaps remain. Cameroon has enacted several laws aimed at strengthening anti-corruption efforts and financial governance. Law No. 2018/011 of July 11, 2018,<sup>302</sup> which governs public financial management, was introduced to improve fiscal transparency, accountability, and the prevention of financial mismanagement. Additionally, Law No. 2016/007 of July 12, 2016,<sup>303</sup> which amended the Penal Code, increased penalties for corruption and economic crimes, raising the minimum sentence for embezzlement of public funds from 10 to 15 years. Despite these measures, key legislative gaps remain, including the absence of a Freedom of Information (FOI) Law, robust whistleblower protections, and independent prosecutorial powers for anti-corruption institutions.

To enhance institutional anti-corruption efforts, Cameroon relies on the National Anti-Corruption Strategy (NACS), which serves as the primary anti-corruption policy document. However, while its evaluation mechanism was updated in 2021, its enforceability remains weak. The National Anti-Corruption Commission (CONAC) has improved its reporting mechanisms, publishing its 2023 Annual Report, which details the financial impact of corruption on state revenues. Despite this progress, CONAC lacks prosecutorial powers, which limits its effectiveness in pursuing corruption cases. The 2023 CONAC Report also indicates an increase in corruption-related complaints but a decline in the number of prosecutions, signaling gaps in enforcement.

Several institutional reforms have been undertaken to enhance transparency in public procurement and financial oversight. The Ministry of Public Contracts has introduced digital procurement platforms to reduce fraud in government contracts, and civil society organizations selected by AMRP have been granted independent observer status.<sup>304</sup> However, irregular procurement practices persist, particularly in single-source contracts. Additionally, the National Financial Investigation Agency (ANIF) has expanded intelligence-sharing with international partners, yet weak enforcement of financial crimes and poor asset-tracing mechanisms continue to hinder its effectiveness. Article 13 of Law N° 003/2006 of 25 April 2006 instructs the establishment of a Commission for the Declaration of Assets and Property. Yet, it remains non-operational, meaning that public officials are not systematically declaring their assets.

Strengthened AML regulations have also been adopted. In 2022, Cameroon updated its AML/CFT regulations in compliance with CEMAC guidelines. The Special Criminal

---

<sup>302</sup> Law No. 2018/011 of July 11, 2018 – To lay down the Cameroon Code of Transparency and Good Governance in Public Finance Management. Retrieved from <https://www.prc.cm/en/news/the-acts/laws/2977-law-n-2018-011-of-11-july-2018-to-lay-down-the-cameroon-code-of-transparency-and-good-governance-in-public-finance-management>. Accessed on 13 February 2025.

<sup>303</sup> Law No. 2019/020 of December 24, 2019, Amending the Penal Code. Retrieved from <https://www.prc.cm/en/news/the-acts/laws/4041-law-n-2019-020-of-24-december-2019-to-amend-and-supplement-some-provisions-of-law-no-2016-7-of-12-july-2016-relating-to-the-penal-code>. Accessed on 15 February 2025.

<sup>304</sup> Ministry of Finance, Republic of Cameroon. (2023). Public Contracts Code. Retrieved from [https://minfi.gov.cm/wp-content/uploads/2023/06/ESSENTIAL\\_Public\\_contract\\_Code\\_ULTIMATE.pdf](https://minfi.gov.cm/wp-content/uploads/2023/06/ESSENTIAL_Public_contract_Code_ULTIMATE.pdf). Accessed on February 11, 2025.



Court has prosecuted high-profile money laundering cases, particularly those involving public officials and business executives. However, convictions remain low, and asset recovery remains underutilized, reducing the impact of AML enforcement.

The Directive N°\_/2023/CEMAC/UMAC/CM now represents a landmark regulatory framework aimed at strengthening anti-money laundering, counter-financing of terrorism, and combating illicit financial flows within the Non-Profit-Sector in CEMAC.<sup>305</sup> This directive is designed to align member states, including Cameroon, with the FATF recommendations and international best practices. A key focus of the directive is the strict regulation of non-profit organizations (NPOs), ensuring they do not become vehicles for illicit financial activities, terrorist financing, or cross-border money laundering. This is particularly relevant in Cameroon, where financial oversight over NGOs, associations, and foundations has been intensified as part of a broader effort to prevent abuse of the financial system.

Cameroon could consider establishing a central registry for NPOs to track financial transactions and ensure transparency. Such registries can increase financial accountability and support risk-based oversight, especially when designed to comply with Financial Action Task Force (FATF) standards. However, the implementation of such systems should also account for data protection obligations, the risk of undue bureaucratic burden on smaller organizations, and the potential misuse of the registry to restrict civic space. To mitigate these concerns, Cameroon could incorporate safeguards such as independent oversight mechanisms, stakeholder consultations, proportional reporting obligations for small and community-based organizations, and strict compliance with national and regional data protection laws.<sup>306</sup>

To date, the Ministry of Territorial Administration (MINAT) has introduced additional compliance measures for NGOs operating in Cameroon. These include mandatory declaration of funding sources, annual submission of financial statements alongside activity reports, and restrictions on unauthorized foreign funding. Associations not legally entitled to receive international funds are now required to cease such transactions, while banks have been instructed to reject wire transfers to non-compliant NGO accounts. Furthermore, NGOs receiving over CFA 1 million (approximately \$1,684 USD) for nonprofit purposes must disclose these transactions to the competent authorities, ensuring stricter financial oversight.

To enhance anti-corruption enforcement, CONAC has reinforced and expanded its digital reporting platforms. New denunciation hotlines via WhatsApp, a website-based reporting system, and toll-free numbers have increased citizen participation in corruption reporting. However, CONAC's lack of prosecutorial authority remains a significant obstacle, as corruption cases must be forwarded to the judiciary, where they often face delays or political interference.<sup>307</sup> In 2020, Cameroon restructured the

---

<sup>305</sup> CEMAC. (2024). Directive pour l'enregistrement en la CEMAC 2024 [Directive on Registration in CEMAC 2024]. Economic and Monetary Community of Central Africa. Retrieved from <https://gabac.org/wp-content/uploads/2024/06/directive-pour-enregistrement-en-la-cemac-2024.pdf>. Accessed on 20 February 2025.

<sup>306</sup> Interviews with investigative journalist, 12 February 2025 and Civil Society Advocate, 14 February 2025.

<sup>307</sup> Brun, J. P., Gray, L., Scott, C., & Stephenson, K. (2025). Barriers to asset recovery: An analysis of the key barriers and recommendations for action. World Bank. Retrieved from <https://documents.worldbank.org/en/publication/documents->

Société de recouvrement des créances du Cameroun (SRC) to track and recover stolen assets both domestically and internationally.<sup>308</sup> Despite its potential, the SRC struggles with bureaucratic challenges and a lack of specialized personnel, limiting its effectiveness in securing stolen assets.

Furthermore, ANIF has improved its financial intelligence-sharing mechanisms and enhanced monitoring of illicit financial transactions. However, AML enforcement remains weak, and international cooperation on financial crime investigations is inconsistent. While Cameroon has made progress in enhancing its anti-corruption and asset recovery framework, major obstacles remain such as enforcement challenges, weak institutional capacity, and gaps in legal provisions. Strengthening AML enforcement, improving inter-agency coordination, operationalizing the asset declaration system, and providing prosecutorial powers to CONAC will be crucial for the country to achieve full compliance with UNCAC Chapters II and V.

---

[reports/documentdetail/204221468338390474/barriers-to-asset-recovery-an-analysis-of-the-key-barriers-and-recommendations-for-action](#). Accessed on 21 February 2025.

<sup>308</sup> Decree No. 2020/Q1G of January 9, 2020 on the reorganization and functioning of the Société de Recouvrement des Créances du Cameroun. Official Journal of the Republic of Cameroon. <https://www.prc.cm/files/4e/41/f8/88801219499aa13ae71fd641ad8bb76e.pdf>. Accessed on February 11, 2025.

**Table 7: Implementation status of key UNCAC recommendations from the 2017 and 2020 peer reviews:**

UNCAC Recommendation	Implementation Status (2023)	Comments
Enhance CONAC's independence and grant prosecutorial powers.	Not implemented	CONAC remains a reporting body without independent prosecutorial authority. Cases are forwarded to the judiciary, where they often face delays or political interference.
Operationalize the Commission for the Declaration of Assets.	Not implemented	The commission remains non-functional. Asset declarations are not systematically verified or enforced, allowing public officials to avoid financial disclosure.
Strengthen public procurement oversight.	Partially implemented	New digital procurement platforms exist, but single-source contracts, bid-rigging, and collusion remain prevalent.
Enact a Freedom of Information (FOI) Law.	Not implemented	Cameroon still lacks an FOI law, limiting public access to government-held information and affecting transparency in public finances.
Improve judicial independence and prosecution of corruption cases.	Partially implemented	The Special Criminal Court (TCS) has increased prosecutions, but the judiciary remains politically influenced as judges are appointed by presidential decree.
Expand AML measures and financial investigations.	Partially implemented	New AML/CFT regulations adopted in 2022, but enforcement remains weak. International cooperation on asset recovery is minimal.
Strengthen whistleblower protection.	Partially implemented	A draft bill exists but has not been passed by Parliament. Whistleblowers continue to face retaliation and lack legal protections.
Enhance transparency in public procurement.	Moderate progress	The Public Procurement Regulatory Agency (ARMP) has introduced digital monitoring, but lack of enforcement allows procurement fraud to persist.
Improve transparency in political financing.	Not implemented	No political party financing audits are conducted, and sources of campaign funding remain opaque. Laws exist but are not enforced.
Strengthen anti-corruption training for law enforcement and judiciary.	Limited progress	Training programs exist, but corruption-related cases continue to be selectively prosecuted due to political influence.
Enhance public sector integrity through asset declaration enforcement.	Not implemented	Despite legal provisions, public officials are not required to declare their assets regularly, and no penalties exist for non-compliance.
Improve transparency in extractive industries and natural resource management.	Limited progress	Lack of financial transparency in Cameroon's oil and mining sectors, and public contracts in extractive industries are not fully disclosed.
Strengthen international cooperation on asset recovery.	Limited progress	Some improvements through ANIF and ARINWA, but Cameroon struggles to recover stolen assets held abroad due to lack of mutual legal assistance treaties (MLAs).
Ensure transparent disposal of confiscated assets.	Not implemented	No clear framework exists for the transparent use and redistribution of recovered assets. Funds are often reabsorbed into government budgets without public accountability.
Increase oversight of Politically Exposed Persons (PEPs).	Limited progress	Financial institutions have weak due diligence requirements for PEPs, allowing for unchecked illicit financial flows.
Strengthen municipal and local government anti-corruption mechanisms.	Not implemented	Corruption remains widespread at the municipal level, with little oversight over local government budgets and procurement.

Cameroon has demonstrated its commitment to democratic principles through international platforms such as the Commonwealth, the Organisation Internationale de la Francophonie (OIF), and the European Union.<sup>309</sup>

However, it has shown limited progress in implementing these commitments. One of the key promises was to adopt stronger transparency laws, yet no significant legislative advancements have been recorded. Similarly, the pledge to enhance judicial independence remains unfulfilled, as judges continue to be appointed by presidential decree, limiting judicial autonomy and undermining the separation of powers. This influence restricts the ability of anti-corruption bodies to operate freely and prosecute high-profile corruption cases effectively. The executive's control over judicial appointments, especially through the Higher Judicial Council chaired by the President, weakens prosecutorial independence and limits accountability.

Moreover, Cameroon has committed to expanding asset recovery efforts, but challenges in international cooperation have stalled meaningful progress in tracing and repatriating stolen assets. While some efforts have been made in strengthening anti-money laundering (AML) regulations—particularly through the increased monitoring of financial transactions by the NAFI or ANIF—overall implementation remains inconsistent. Despite these commitments, Cameroon has been reluctant to undertake substantial reforms, particularly in areas such as judicial independence, the enactment of a FOI law, and effective cooperation in international asset recovery as equally indicated in the most recent CONAC 2023 report.

Furthermore, the enforcement of asset declaration and conflict-of-interest regulations remains weak, allowing public officials to evade financial disclosure obligations. The Commission for the Declaration of Assets, which was established to enhance transparency, remains non-operational, leaving a major gap in monitoring illicit wealth accumulation. Additionally, public procurement and political financing remain vulnerable to conflicts of interest due to poor enforcement mechanisms. Transparency challenges persist, largely due to the absence of a FOI law, which limits public access to government data. Civil society and the media face restrictions in obtaining critical information and often persecution, making it difficult to scrutinize government actions.

Despite Cameroon's participation in the Stolen Asset Recovery (StAR) Initiative, its engagement in international asset recovery remains minimal. The Special Criminal Court (TCS) has yet to prioritize cross-border asset tracing, limiting efforts to repatriate stolen funds. Institutional inefficiencies, weak international cooperation, and bureaucratic obstacles further hinder Cameroon's ability to recover illicit financial assets hidden abroad. While Cameroon has expressed its commitment to advancing governance and transparency, progress remains slow hindered by institutional constraints, political influence, restricted civic engagement, and limited access to critical information.

---

<sup>309</sup> Commonwealth Secretariat. (n.d.). Cameroon and the Commonwealth. Retrieved from <https://thecommonwealth.org/our-member-countries/cameroon>. Accessed on April 8, 2025.  
Organisation Internationale de la Francophonie (OIF). (n.d.). Les pays membres. Retrieved from <https://www.francophonie.org/les-pays-membres>. Accessed on April 8, 2025.  
European Union External Action. (2023). EU–Cameroon relations. Retrieved from [https://www.eeas.europa.eu/cameroon/eu-cameroon-relations\\_en](https://www.eeas.europa.eu/cameroon/eu-cameroon-relations_en). Accessed on April 8, 2025.

## **VI. Recommendations**

To strengthen the implementation of the UNCAC Chapters II and V in Cameroon, it is crucial to enhance legal and institutional frameworks, reinforce law enforcement and judicial independence, improve financial transparency and asset recovery, bolster anti-money laundering (AML) mechanisms and strengthen civic engagement. Therefore, we recommend the following measures:

### **1) Preventive Anti-Corruption Policies and Practices (UNCAC Art. 5)**

- a) Adopt a comprehensive National Anti-Corruption Policy with legal backing to standardize prevention measures across all public institutions.
- b) Strengthen the implementation of Cameroon's National Anti-Corruption Strategy at national level by ensuring measurable targets, independent monitoring, and enforcement mechanisms.
- c) Enhance CONAC's operational independence and effectiveness by granting it autonomous investigative and prosecutorial powers beyond its reporting function, and ensuring its findings lead to legal actions through a direct reporting line to an independent judicial authority.
- d) Enhance CONAC's engagement with civil society, granting it greater consultative powers to involve non-governmental stakeholders in policy development and anti-corruption enforcement. In particular, strengthen the legal and financial autonomy of the National Anti-Corruption Coalition, CONAC's civil society initiative.

### **2) Anti-Corruption Bodies (UNCAC Art. 6)**

- a) Increase ANIF's investigative and enforcement capacity by strengthening its ability to track, freeze, and recover illicit financial flows.
- b) Improve inter-agency coordination among CONAC, ANIF, CONSUPE, and the judiciary to ensure faster prosecution and recovery of stolen assets.

### **3) Legislative Oversight (Parliament and Senate)**

- a) Strengthen parliamentary oversight on corruption cases by establishing independent legislative investigations into high-profile mismanagement and embezzlement.
- b) Ensure full implementation of asset declaration laws for legislators and mandate public access to asset records of parliamentarians and senators.

### **4) Revenue Collection and Tax Administration**

- a) Strengthen accountability and oversight in tax administration by improving audit mechanisms for tax collections and expenditures. Implement strict anti-corruption controls in tax offices to prevent bribery and favoritism in tax assessments, waivers, and exemptions.

### **5) Public Sector Integrity (UNCAC Art. 7 and 8)**

- a) Ensure full enforcement of merit-based recruitment in public administration by strengthening oversight of National School of Local Administration and Magistracy and civil service hiring to prevent favoritism and political interference.
- b) Institutionalize mandatory ethics and anti-corruption training for all public officials, magistrates, and civil servants.

**6) Political Financing (UNCAC Art. 7.3)**

- a) Strengthen enforcement of political party financing regulations by requiring strict oversight and independent auditing of campaign expenditures.
- b) Ensure public access to financial records of political parties and candidates to prevent illicit funding and hidden campaign contributions.

**7) Asset Declaration and Conflict of Interest (UNCAC Art. 7 and 8)**

- a) Operationalize the National Commission for the Declaration of Assets with an independent verification mechanism to prevent false declarations.
- b) Ensure asset declarations are publicly accessible while enforcing sanctions for non-compliance, false declarations, and illicit enrichment.

**8) Whistleblower Protection (UNCAC Art. 8.4 and 13.2)**

- a) Adopt a comprehensive Whistleblower Protection Law that guarantees confidentiality, legal protection, and incentives for reporting corruption.
- b) Establish an independent and well-publicized national whistleblower reporting mechanism accessible to both public and private sector employees.
- c) Improve whistleblower support networks by offering legal aid, protection, and financial incentives for individuals who report corruption.

**9) Public Procurement and Financial Management (UNCAC Art. 9.1 and 9.2)**

- a) Strengthen ARMP's enforcement of sanctions for procurement violations by ensuring that sanctions are consistently applied, publicized, and upheld through judicial processes.
- b) Ensure full transparency in public procurement by mandating online disclosure of awarded contracts and independent oversight of procurement decisions.

**10) Access to Information and Public Participation (UNCAC Art. 10 and 13.1)**

- a) Adopt and implement a Freedom of Information Law that guarantees citizens, journalists, and CSOs unrestricted access to government-held information.
- b) Institutionalize mandatory public consultations in anti-corruption policymaking to improve government engagement with CSOs, media, and academia.
- c) Develop public participation frameworks, such as citizen watchdog programs and anti-corruption community forums, to increase grassroots involvement in governance and financial oversight.
- d) Provide adequate resources and capacity-building programs for CSOs to enhance their role in monitoring and reporting corruption cases.

**11) Judiciary and Law Enforcement (UNCAC Art. 11)**

- a) Reform the Higher Judicial Council to ensure judicial independence by reducing executive influence over judicial appointments and case management.
- b) Improve case selection and management at the Special Criminal Court by ensuring transparency, avoiding selective prosecutions, and prioritizing high-impact corruption cases.

**12) Private Sector Transparency (UNCAC Art. 12)**

- a) Strengthen enforcement of corporate anti-corruption compliance measures by ensuring mandatory internal controls and reporting obligations for all businesses.

- b) Enhance oversight of financial transactions by enforcing beneficial ownership transparency and requiring companies to disclose real owners in all high-risk sectors.

**13) Anti-Money Laundering and Financial Crimes (UNCAC Art. 14, 52 and 58)**

- a) Increase AML enforcement on politically exposed persons (PEPs) through stricter financial regulations.
- b) Ensure ANIF enforces strict compliance with AML laws by increasing penalties for financial institutions that fail to report suspicious transactions.
- c) Enhance international cooperation on financial crimes by formalizing bilateral agreements for intelligence sharing and joint investigations into money laundering networks.
- d) Cameroon could consider establishing a central registry for NPOs to track financial transactions and ensure transparency.

**14) Asset Recovery and Confiscation (UNCAC Art. 51, 53, 54, 55, 56 and 59)**

- a) Create a specialized Asset Recovery Agency with the sole mandate of tracking, confiscating, and managing stolen public assets at home and abroad.
- b) Ensure the proactive use of international asset recovery tools such as Mutual Legal Assistance (MLA) requests and UNCAC asset recovery provisions.
- c) Strengthen international cooperation in asset recovery by signing bilateral agreements with key financial jurisdictions.
- d) Ensure transparent disposal of recovered assets through public oversight mechanisms.

**15) International Cooperation (UNCAC Art. 57)**

- a) Ensure Cameroon prioritizes Mutual Legal Assistance (MLA) requests on corruption-related cases by dedicating a special unit within MINREX and the Ministry of Justice.
- b) Expand Cameroon's participation in international asset recovery networks by engaging with organizations like the StAR Initiative for technical assistance.

**Figure 3. Recommendations**





## **VII. Annex**

### **7.1 Data and Case Information**

Access to reliable and up-to-date statistical data on anti-corruption efforts in Cameroon remains limited, as there is no centralized mechanism for the systematic collection, publication, and dissemination of such information. Over the past three years, comprehensive data on prosecutions, convictions, and asset recovery efforts related to corruption and financial crimes have not been made publicly available.

### **7.2 Table on Freedom of information requests**

Identification number	Institution	Date of request	Date of answer	Information requested	Information provided
2025/08/RCR/IGI-CMR	Focal Point UNCAC, Cameroon	14/01/2025	17/01/2025	Access to information regarding Cameroon's UNCAC Peer Review Process, CSO involvement and Data on Money Laundering and Assets Recovery.	Redirected to Chairman CONAC for clearance
2025/0013/RCR/IGI-CMR	National Agency for Financial Investigation	10/02/2025	N/A	Access to information on financial crimes and asset recovery in compliance with UNCAC chapter 2 and 5.	N/A
2025/0014/RCR/IGI-CMR	Supreme State Audit (CONSUPE)	10/02/2025	N/A	Public Sector Audit Reports and Asset Recovery in compliance with UNCAC Chapter 2 and 5.	N/A
2025/0016/RCR/IGI-CMR	Ministry of External Relations (MINREX)	10/02/2025	N/A	Access to information on Cameroon's UNCAC implementation-CSO Review of International Cooperation and Asset Recovery Efforts.	N/A

2025/017/RCR/IGI-CMR	Agency for the Regulation of Public Contract (ARMP)	10/02/2025	N/A	Request for access to information on Cameroon's UNCAC implementation-CSO Review of Public Procurement and Corruption Prevention.	N/A
2025/08/RCR/IGI-CMR	Chair, National Anti-Corruption Commission (CONAC)	1/01/2025	27/01/2025	Request for Access to information regarding Cameroon's UNCAC Peer Review Process, CSO involvement and Data on Money Laundering and Assets Recovery.	Redirected to UNCAC Focal Point who Emailed copies of UNCAC Peer Review Summary on Chapters on Cycle 1 & 2 List of experts & UNCAC 2017 Country Review-final report
2025/0018/RCR/IGI-CMR	National School of Local Administration (NASLA)	10/02/2025	14/04/2025	Request for access to information on Cameroon's UNCAC implementation-CSO Review of Local Governance, Public Administration Training and Anti-Corruption Measures.	Delivered responses to questionnaire submitted on areas of action: local governance training on anti-corruption and anti-corruption measures

### 7.3 Bibliography

A

- African Union. (2003). African Union Convention on Preventing and Combating Corruption (AUCPCC), Article 9. Retrieved February 11, 2025, from <https://au.int/en/treaties/african-union-convention-preventing-and-combating-corruption>
- African Development Bank. (2006). *Governance reform support program (GRSP) for Cameroon*. Retrieved 13/02/2025 from <https://www.afdb.org/en/documents/document/cameroon-governance-reform-support-program-project-completion-report-pcr-30147>.

B

- Basel Institute. (2024). *Basel AML Index 2024 Ranking*. Retrieved from <https://index.baselgovernance.org> on February 14, 2025.

- Business in Cameroon. (2023). *Cameroon Debt Recovery Agency (SRC) to auction four buildings to refund bankrupted banks' clients*. Retrieved from <https://www.businessincameroon.com>
- Business in Cameroon. (2024, August 28). *Court overturns CONSUPE's sanction on CNPS director*. Retrieved February 13, 2025, from <https://www.businessincameroon.com/public-management/2808-14098-court-overturns-consupes-sanction-on-cnps-director>
- Barriers To Asset Recovery: An Analysis of the Key Barriers And Recommendations for Action. Brun, J. P., Gray, L., Scott, C., & Stephenson, K. (2025). *Barriers to asset recovery: An analysis of the key barriers and recommendations for action*. World Bank. Retrieved February 21, 2025, from <https://documents.worldbank.org/en/publication/documents-reports/documentdetail/204221468338390474/barriers-to-asset-recovery-an-analysis-of-the-key-barriers-and-recommendations-for-action>.

## C

- Cameroon Development Corporation (CDC). (2024). *Report of the Statutory Auditor on the Annual Financial Statements*. Retrieved 15/02/2025 from <https://cdc-cameroon.net/>
- Cameroon Tribune. (2023, October 15). *Major Financial Scandals in Cameroon's Public Sector: An Overview*. Retrieved from <https://www.cameroon-tribune.cm>
- CEMAC Judicial Cooperation Agreement. (2020). *Treaty on Legal Assistance in Criminal Matters among CEMAC Member States*. Libreville, Gabon.
- Commission de la Communauté Économique et Monétaire de l'Afrique Centrale (CEMAC). (2010). *Règlement N° 02/10-CEMAC/UMAC/CM du 2 juillet 2010 relatif à la prévention et la répression du blanchiment des capitaux et du financement du terrorisme en Afrique Centrale*. Retrieved from <https://www.gabac.org> (Date Accessed: February 13, 2025).
- CEMAC Regulation No. 01/CEMAC/UMAC/CM. (2016). *On the prevention and suppression of money laundering, the financing of terrorism, and proliferation in Central Africa*. Retrieved February 13, 2025, from [https://gabac.org/wp-content/uploads/2022/03/14-reglement\\_anglais.pdf](https://gabac.org/wp-content/uploads/2022/03/14-reglement_anglais.pdf)
- CEMAC/UMAC/COBAC (2018) *Regulation No. 04/18 on Payment Services in CEMAC*. Available at: <https://www.beac.int/wp-content/uploads/2019/07/reglement-n-04-18-cemac-umac-cobac.pdf> (Accessed: 14 February 2025).
- CEMAC Regulation No. 02/10-CEMAC/UMAC/CM (2010) *Legal Framework for AML/CFT and Asset Confiscation in Central Africa*. Available at: <https://gabac.org> (Accessed: 13 February 2025).
- CEMAC. (2024). *Directive pour l'enregistrement en la CEMAC 2024 [Directive on Registration in CEMAC 2024]*. Economic and Monetary Community of Central Africa. Retrieved February 21, 2025, from <https://gabac.org/wp-content/uploads/2024/06/directive-pour-enregistrement-en-la-cemac-2024.pdf>.

## D

- Decree No. 2000/696/PM to fix the General System of Government Competitive Examinations. *Order No. 040/PM of May 19, 2022, on age exemptions for persons with disabilities in public service recruitment*. Retrieved from

<https://www.minfopra.gov.cm/recueil/reparations/decret%20n%C2%B0%202000-696->

<PM%20DU%2013%20SEP%202000%20fixant%20le%20r%C3%A9gime%20g%C3%A9n%C3%A9ral%20des%20concours%20administratifs.pdf>

- Decree No. 2020/111 *establishing the National School of Local Administration (NASLA)*. Retrieved 17/02/2025 from <https://www.prc.cm/en/news/the-acts/decrees/4138-decree-n-2020-111-of-02-march-2020-on-the-establishment-organization-and-functioning-of-the-national-school-of-local-administration>
- Decree No. 2018/366 of June 20, 2018, establishing the Public Contracts Code (Arts. 4, 73–74, 108). Retrieved from <https://www.prc.cm/fr/actualites/actes/decrets/2918-decret-n-2018-366-du-20-juin-2018-portant-code-des-marches-publics> on February 12, 2025.
- Decree No. 94/199 of October 7, 1994, to lay down the General Rules and Regulations of the Public Service. Retrieved February 14, 2025, from <https://www.prc.cm/files/f5/b1/bc/d4e05b8570afd95be24e5a2af02b6ce9.pdf>.
- Décret n° 94-199 du 07 octobre 1994 portant statut général de la fonction publique de l'État (Articles 13, 19, 44, 47, 92, 93). Retrieved February 11, 2025, from <https://www.minfopra.gov.cm/recueil/fichiers%20word/DECRET%20N%C2%B0%2094-199%20DU%2007%20OCTOBRE%201994.pdf>.
- Décret n° 2000-287 du 12 octobre 2000 fixant le régime général des concours administratifs (Articles 13, 19, 44, 47, 92, 93). Retrieved February 11, 2025, from <https://www.minfopra.gov.cm/recueil/fichiers%20word/DECRET%20N%C2%B0%202000-287%20DU%2012%20OCTOBRE%202000.pdf>.
- Decree No. 2001/048 of February 23, 2001, Establishing ARMP, as amended by Decree No. 2012/076. Retrieved from <https://armp.cm> on February 12, 2025.
- Decree No. 2005/187 of May 31, 2005, on the Organization and Functioning of the National Agency for Financial Investigation (ANIF). Retrieved 11/02/2025 from [https://sherloc.unodc.org/cld/uploads/res/document/decre-no--2005-187-of-31-may-2005\\_-organization-and-functioning-of-the-national-agency-for-financial-investigation\\_html/CMR\\_1267\\_2005\\_ENand\\_FR.pdf](https://sherloc.unodc.org/cld/uploads/res/document/decre-no--2005-187-of-31-may-2005_-organization-and-functioning-of-the-national-agency-for-financial-investigation_html/CMR_1267_2005_ENand_FR.pdf).

E

- Egmont Group of Financial Intelligence Units. (2024). *Annual Report on Global Financial Intelligence Exchange*. Retrieved from <https://www.egmontgroup.org> (Date Accessed: February 13, 2025).
- Extractive Industries Transparency Initiative (EITI). (2023). *Cameroon's EITI Compliance & Financial Sector Oversight*. Retrieved from <https://eiti.org/cameroon> on February 14, 2025.

F

- Financial Action Task Force (FATF). (2024). *Cameroon's FATF Grey List Status*. Retrieved from <https://www.fatf-gafi.org/countries/c-d/cameroon> on February 14, 2025.
- Financial Action Task Force (FATF). (2025). *Groupe d'Action contre le Blanchiment d'Argent en Afrique Centrale (GABAC)*. Retrieved February 14, 2025, from <https://www.fatf-gafi.org/en/countries/global-network/gabac.html>

G

- GABAC. (2022). *Mutual Evaluation Report on AML Enforcement*. Retrieved from [https://gabac.org/wp-content/uploads/2022/03/14-reglement\\_anglais.pdf](https://gabac.org/wp-content/uploads/2022/03/14-reglement_anglais.pdf) on February 14, 2025.
- GECAM. (2023). *Code de bonne gouvernance*. Retrieved from [https://legecam.cm/?download\\_id=9356&sdm\\_process\\_download=1](https://legecam.cm/?download_id=9356&sdm_process_download=1)  
<https://legecam.cm/wp-content/uploads/2024/06/code-for-good-corporate-governanceen-new.pdf> (Accessed on January 30, 2025).

H

- HumAngle Media. (2021). *COVID-19: Cameroon Uncovers Fraud in Purchase of Test Kits, Loses \$30 Million*. Retrieved from <https://humanglemedia.com/covid19-cameroon-uncovers-fraud-in-purchase-of-test-kits-loses-usd30-million/> on February 12, 2025.

I

- IGI Cameroon. (2011). *BIPROMAP Corruption Denunciation Platform*. Retrieved from <https://www.bipromap.com> on February 11, 2025.
- IGI Cameroon. (2017). *Civil Society Appraisal Report on Cameroon on UNCAC Implementation*. Retrieved from <https://www.igi-cameroon.com/wp-content/uploads/2017/08/Civil-Society-Appraisal-Report-on-Cameroon-on-UNCAC.docx> on February 11, 2025.
- International Monetary Fund (IMF). (2023). *Cameroon 2023 Article IV Consultation Report*. Retrieved 14/02/2025 from <https://www.imf.org/en/Countries/CMR>.
- International Monetary Fund (IMF). (2024). *Cameroon: Staff Report for the 2024 Article IV Consultation and Sixth Reviews Under the Extended Credit Facility (ECF) and Extended Fund Facility (EFF) Arrangements*. Retrieved February 13, 2025, from <https://www.imf.org/-/media/Files/Publications/CR/2024/English/1CMREA2024004.ashx>.

L

- Law No. 90/053 of December 19, 1990, on the Freedom of Association. Retrieved on 13 February 2025 from <https://www.prc.cm>.
- Law No. 99/014 of December 22, 1999, Regulating Non-Governmental Organizations (NGOs). Retrieved on 13 February 2025 from <https://www.prc.cm>.
- Law No. 2011/028 of December 14, 2011, as modified by Law No. 2012/011 of July 16, 2012, on the Special Criminal Court. Retrieved 15/02/2025 from <https://faolex.fao.org/docs/pdf/cmr202713.pdf>.
- Law No. 2012/001 of April 19, 2012, on the Electoral Code (Arts. 285, 287). Retrieved from <https://aceproject.org/electoral-advice/archive/questions/replies/7798903/986792279/ELECTORAL-CODE-OF-CAMEROON.pdf> on February 11, 2025.
- Law No. 2018/011 of July 11, 2018, on Transparency and Good Governance in Public Finance Management. Retrieved from <https://www.prc.cm/en/news/the-acts/laws/2977-law-n-2018-011-of-11-july-2018>.
- Law No. 2019/020 of December 24, 2019, Amending the Penal Code. Retrieved 15/02/2025 from <https://www.prc.cm/en/news/the-acts/laws/4041-law-n-2019-020-of-24-december-2019-to-amend-and-supplement-some-provisions-of-law-no-2016-7-of-12-july-2016-relating-to-the-penal-code>.
- Law No. 2022/006 of April 27, 2022. *Relating to the general status of public establishments in Cameroon*. Retrieved February 13, 2025, from <https://prc.cm/en/multimedia/documents/9233-law-n-2022-006-of-04-27-2022>.

- Law No. 2023/011 of 25 July 2023. Retrieved 15/02/2025 from <https://prc.cm/en/news/the-acts/laws/6655-law-no-2023-011-of-25-july-2023-governing-guarantees-and-debt-recovery-by-public-entities-enjoying-the-treasury-s-preferential-rights>.
- Law No. 2024/013 of December 23, 2024, on the Finance Law of the Republic of Cameroon for the 2025 Financial Year. Retrieved from <https://www.prc.cm/en/news/the-acts/laws>.
- Law No. 90/053 of December 19, 1990, on the Freedom of Association. Retrieved on 13 February 2025 from <https://www.prc.cm>.
- Republic of Cameroon. (1994). Decree No. 94/199 of October 7, 1994, to lay down the General Rules and Regulations of the Public Service. Retrieved February 14, 2025, from <https://www.prc.cm/files/f5/b1/bc/d4e05b8570afd95be24e5a2af02b6ce9.pdf>.
- Law No. 2018/011 of July 11, 2018, on Transparency and Good Governance in Public Finance Management. Retrieved from <https://www.prc.cm/en/news/the-acts/laws/2977-law-n-2018-011-of-11-july-2018>.
- Law No. 96/06 of January 18, 1996, to amend the Constitution of June 2, 1972 (Article 66). Retrieved from [https://www.constituteproject.org/constitution/Cameroon\\_2008](https://www.constituteproject.org/constitution/Cameroon_2008).
- Law No. 99/014 of December 22, 1999, Regulating Non-Governmental Organizations (NGOs). Retrieved on 13 February 2025 from <https://www.prc.cm>.
- Law No. 003/2006 of April 25, 2006, on the declaration of assets and property by public officials. Retrieved February 14, 2025, from <https://www.spm.gov.cm/site/?q=en/node/310>.
- Law No. 2007/006 on Financial Oversight System. Retrieved 14/02/2025 from <https://www.prc.cm/en/news/the-acts/laws>.
- Constitution of Cameroon. Retrieved from <https://www.constituteproject.org>.
- Decree No. 2008/028 on Budgetary and Financial Discipline. Retrieved 14/02/2025 from <https://www.prc.cm/en/news/the-acts/decrees>.
- Law No. 2012/001 of April 19, 2012, relating to the Electoral Code (Articles 220, 247, 259, 278, 281). Retrieved February 11, 2025, from <https://aceproject.org/electoral-advice/archive/questions/replies/7798903/986792279/electoral-code-of-cameroon.pdf>.
- Law No. 2018/011 of July 11, 2018, on Transparency and Good Governance in Public Finance Management. Retrieved from <https://www.prc.cm/en/news/the-acts/laws/2977-law-n-2018-011-of-11-july-2018>.
- Law No. 2019/020 of December 24, 2019, Amending the Penal Code. Retrieved 15/02/2025 from <https://www.prc.cm/en/news/the-acts/laws/4041-law-n-2019-020-of-24-december-2019-to-amend-and-supplement-some-provisions-of-law-no-2016-7-of-12-july-2016-relating-to-the-penal-code>.

## M

- Ministry of Finance (MINFI). (2025). *Annual Report on Public Enterprises and SOE Financial Disclosures*. Retrieved from <https://minfi.gov.cm/>.
- Ministry of Finance (MINFI). (2009). *Order No. 0000144/CF/MINFI of 26 March 2009 on Financial Transaction Reporting Thresholds*. Retrieved from <https://www.minfi.gov.cm> on February 14, 2025.

- Ministry of Finance (MINFI). (2021). *AML Risk Assessment Report & High-Risk Sectors*. Retrieved from [https://minfi.gov.cm/wp-content/uploads/2021/01/report\\_cameroon\\_assessment\\_ml\\_tf.pdf](https://minfi.gov.cm/wp-content/uploads/2021/01/report_cameroon_assessment_ml_tf.pdf) on February 14, 2025.
- Maria G. Sarmiento. (2025) Switzerland: The Opaque World of Asset Recovery. Retrieved May 19, 2025 from <https://uncaccoalition.org/switzerland-and-grand-corruption-the-opaque-world-of-asset-recovery/>.

N

- National Anti-Corruption Commission (CONAC). (2022). *National Anti-Corruption Strategy (2022–2026)*. Retrieved February 14, 2025, from <https://conac.cm/en/wp-content/uploads/sites/2/2025/01/NACS-2022-2026-English-version.pdf>.
- National Anti-Corruption Commission (CONAC). (2023). *Annual Report 2023 (pp. 45–47)*. Retrieved February 11, 2025, from <https://conac.cm/en/downloads/annual-reports/>.

P

- Public Office, Private Interests: Accountability through income and asset disclosure (World Bank) (2025). Messick, R. E., & Gauthier, J. (2025). Public office, private interests: Accountability through income and asset disclosure. World Bank. Retrieved February 21, 2025, from <https://documents.worldbank.org/en/publication/documents-reports/documentdetail/734201468152086402/public-office-private-interests-accountability-through-income-and-asset-disclosure>.

S

- StAR Initiative: *StAR Asset Recovery Watch*. Retrieved from <https://star.worldbank.org/asset-recovery-watch-database>.

T

- Transparency International. (2013). *Slippery Justice: The Travails of a Whistleblower in Cameroon*. Retrieved from <https://www.transparency.org/en/news/slippery-justice-the-travails-of-a-whistleblower-in-cameroon> on February 11, 2025.
- Transparency International. (2023). *Cameroon*. Transparency International. Retrieved from <https://www.transparency.org/en/countries/cameroon> (Accessed on January 30, 2025).

U

- Unexplained Wealth Orders. (UWO) (2025) – A New Frontier in Asset Recovery. World Bank. (2025). Unexplained wealth orders – A new frontier in asset recovery. Retrieved February 21, 2025, from <https://documents.worldbank.org/en/publication/documents-reports/documentdetail/099111523114038836>.
- United Nations Convention against Corruption. (2003). *United Nations Convention against Corruption*. Retrieved from [https://www.unodc.org/documents/treaties/UNCAC/Publications/Convention/08-50026\\_E.pdf](https://www.unodc.org/documents/treaties/UNCAC/Publications/Convention/08-50026_E.pdf). Accessed on January 22nd, 2025.
- United Nations Office on Drugs and Crime. (2009). *Mechanism for the Review of Implementation of the United Nations Convention against Corruption: Basic Documents*. Retrieved from

<https://www.unodc.org/unodc/en/corruption/implementation-review-mechanism.html>. Accessed on January 22nd, 2025.

- United Nations Office on Drugs and Crime. (n.d.). *Country Profile: Cameroon*. Retrieved from <https://www.unodc.org/corruption/en/country-profiles/data/CMR.html>. Accessed on January 22nd, 2025.
- United Nations Office on Drugs and Crime. (n.d.). *Country Review Reports: Cameroon*. Retrieved from <https://www.unodc.org/corruption/en/country-profiles/data/CMR.html>. Accessed on January 22nd, 2025.
- United Nations Office on Drugs and Crime. (2020). Executive Summary of the Review of the Implementation of the United Nations Convention Against Corruption in Cameroon, second review cycle. Retrieved from <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/ExecutiveSummaries2/V2003421e.pdf>.
- United Nations Office on Drugs and Crime (UNODC). (2024). *UNCAC Review Report on Cameroon*. Retrieved February 12, 2025, from <https://uncaccoalition.org/files/Cycle1-Country-Report-Cameroon.pdf>.
- U.S. Department of State. (2023). *Cameroon: Fiscal Transparency Report 2023*. Retrieved from <https://www.state.gov/reports/2023-fiscal-transparency-report/cameroon>.
- U.S. Department of State. (2024). *2024 Investment Climate Statement: Cameroon*. Retrieved from <https://www.state.gov/reports/2024-investment-climate-statements/cameroon/>. (Accessed on January 30, 2025).
- United Nations Office on Drugs and Crime (UNODC). (2016). Cameroon UNCAC Review: Asset Recovery and International Cooperation. Retrieved from <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/14-16November2016/V1609551e.pdf> (Date Accessed: February 13, 2025).