



Nigeria: Civil Society Report by Center for Fiscal Transparency and Public Integrity

An input to the UNCAC Implementation Review Mechanism:
First year of review of UNCAC Chapters II and V

7 November 2025

This is the executive summary of a civil society parallel report from December 2024 reviewing Nigeria's implementation and enforcement of selected articles of UN Convention against Corruption (UNCAC) Chapters II (Preventive Measures) and V (Asset Recovery). The report was supported by the Global Civil Society Coalition for the UNCAC¹ and is intended as a contribution to the UNCAC peer review process of Nigeria, covering those two chapters. The full report is available on the Coalition's website.²

Despite progress in establishing anti-corruption laws and policies, anti-corruption agencies lack independence, there is no comprehensive whistleblowing legislation that adequately safeguards citizens reporting on corruption, and barriers persist in access to information.

Assessment of the Review Process

Did the government disclose information about the country's focal point?	Yes	The Federal Ministry of Justice, the Independent Corrupt Practices and Other Related Offences Commission, and the Economic and Financial Crimes Commission were the designated agencies responsible for coordinating the review. However, the focal points within these agencies were not published.
Was the review schedule published somewhere/ publicly known?	No	
Was civil society consulted in the preparation of the self-assessment checklist?	Not available	
Was the self-assessment checklist published online or provided to civil society?	Yes	On UNODC's website on Nigeria's country profile page. ³
Did the government agree to a country visit?	Yes	The government agreed to a country visit during the UNCAC review process.

¹ Has been known as the UNCAC Coalition.

² UNCAC Coalition, Civil Society Parallel Report on Nigeria, <https://uncaccoalition.org/uncacparallelreportnigeria/>, accessed 25th August 2025.

³ UNODC, Nigeria Self-assessment checklist, https://www.unodc.org/documents/treaties/UNCAC/SA-Report/2017_04_19_Nigeria_SACL.pdf, accessed on December 4th, 2024.



Was a country visit undertaken?	Yes	10-12 May 2017.
Was civil society invited to provide input to the official reviewers?	Yes	There is no information publicly available on civil society participation (although the UNODC country profile page indicates “other stakeholders involved in the review”). However, a briefing was held for CSOs two weeks before the country visit by UNODC and TUGA. Eight CSOs were invited and all key anti-corruption CSOs were reportedly present. The meeting was open and the reviewers allowed for questions.
Was the private sector invited to provide input to the official reviewers?	Not available	
Has the government committed to publishing the full country report?	Yes	The report was published on UNODC’s website. ⁴

Main Findings and Recommendations (R)

Preventive Anti-Corruption Policies and Practices

Nigeria has made progress in the formulation of laws and policies on anti-corruption.⁵ The adoption of the National Anti-Corruption Strategy (NACS) (2017-2021 & 2022-2026) in 2020 demonstrates commitment towards combatting corruption and aligning with international best practices.

R: *Develop a monitoring and evaluation framework to assess the impacts of anti-corruption policies and bodies.*

Preventive Anti-Corruption Body or Bodies

Anti-corruption bodies⁶ are crucial in implementing anti-corruption policies. The Technical Unit on Governance and Anti-Corruption Reforms (TUGAR) coordinates anti-corruption initiatives, collecting data and evaluating policies. The Office of the Attorney-General coordinates NACS implementation, there is a monitoring and evaluation committee for NACS implementation, and other anti-corruption

⁴ UNODC, Nigeria’s Country Review Report, https://www.unodc.org/documents/treaties/UNCAC/CountryVisitFinalReports/2019_12_16_Nigeria_Final_Country_Report.pdf, accessed on December 3rd 2024.

⁵ This is evident in the passage of laws and policies such as the Economic and Financial Crimes Commission Act 2004, Advance Fee Fraud and Other Related Offences Act 2006, Public Procurement Act 2007, Freedom of Information Act 2011, Code of Conduct Bureau and Tribunal Act (CCB), Nigerian Extractive Industries Transparency Initiative (NEITI) 2007 and Independent Corrupt Practices and Other Related Offences Commission (ICPC) Act 2000.

⁶ The Independent Corrupt Practices and Other Related Offences Commission, Economic and Financial Crimes Commission, Code of Conduct Bureau, Bureau of Public Procurement, Nigerian Extractive Industries Transparency Initiative, Public Complaints Commission, Office of the Auditor-General of the Federation, and the Technical Unit on Governance and Anti-Corruption Reforms (TUGAR).



instruments.⁷ However, there is low awareness of the NACS at the subnational level, and no report measuring the impact of anti-corruption laws, agencies, and mechanisms. Anti-corruption agencies lack structural independence.

R: *Enhance the independence of anti-corruption bodies to ensure effective enforcement of anti-corruption laws.*

Public Sector Employment

The Federal Civil Service Commission can appoint, promote, and discipline public officials. The Public Service Rules regulate work and employment terms of the public service,⁸ guiding public officials' conduct, aiming to ensure transparency, accountability, due process, and rule of law. However, corruption, nepotism, and political interference hinder implementation.

R: *Adopt an effective public sector policy that promotes transparency and meritocracy in recruitment and promotions.*

Codes of Conduct, Conflicts of Interest and Asset Declarations

The Code of Conduct Bureau (CCB) examines public officers' assets, investigates complaints and refers violations to the Code of Conduct Tribunal. A monitoring and evaluation mechanism ensures compliance with service standards. An effective monitoring and enforcement mechanism of the Public Service Rules and codes of conduct for Public Officials is lacking. The CCB does not make asset declarations publicly accessible.

R: *Make asset declarations publicly accessible, facilitate regular trainings for public officials on ethical conduct, conflict of interest, and anti-corruption laws compliance.*

Political Financing

The Independent National Electoral Commission (INEC) must prepare and submit a report on accounts of political parties to the National Assembly annually. INEC Regulations and Guidelines for Political Parties regulates financial reporting and audits of political party accounts, and the Electoral Act provides campaign spending limits. However, a year after the 2023 general elections, INEC and most political parties had yet to publish election expenses,⁹ nor has INEC taken action against parties failing to comply with financial disclosure requirements.

R: *Enhance political parties' compliance with political financing regulations to ensure transparency and accountability in electoral financing.*

Whistleblower Protection

The 2016 Whistleblowing Stopgap Policy and the Central Bank's Code of Corporate Governance for Banks include provisions encouraging employees to report corruption. The Federal Ministry of Finance has an online portal for reporting violations, public fund mismanagement, malpractice, fraud, and theft, offering access to whistleblowing and transparent reporting mechanisms. However, a

⁷ Such as: the Government Integrated Financial and Management Information System (GIFMIS), Bank Verification Number (BVN), National Identification Number (NIN), Integrated Payroll and Personnel Information System (IPPIS).

⁸ Such as: salary, allowances, benefits, leave entitlements, retirement benefits, and other forms of compensation.

⁹ <https://www.eods.eu/library/EU%20EOM%20NGA%202023%20FR.pdf>



comprehensive whistleblower protection law adequately safeguarding reporting acts of misconduct is lacking.

R: *Promote the implementation of a comprehensive whistleblower protection framework and strengthen existing reporting mechanisms.*

Public Procurement

The Public Procurement Act (PPA)¹⁰ guides Ministries, Departments and Agencies' (MDAs) procurements. However, there is disparity in sub-national adoption of procurement regulations. The Bureau of Public Procurement does not provide a public platform on MDAs' compliance with the PPA, and many personnel lack training on procurement. There is no public report of sub-national level compliance with the PPA.

R: *Review and amend existing procurement codes to ensure they are adaptable to evolving challenges in corruption. Implement an e-procurement system for all MDAs.*

Access to Information and Participation of Society

Under the Freedom of Information Act (FOIA), public institutions must disclose public records and make information available, balancing personal privacy with public interest. Some institutions¹¹ collaborate with CSOs to enhance public reporting mechanisms and accountability. However, a lack of resources hampers public institutions' ability to maintain transparency and respond to information requests. The Official Secrets Act also restricts access to information. Few sub-national states have domesticated the FOIA, and there is poor proactive information disclosure by MDAs. Some institutions engage with CSOs, and initiatives have been launched around civil society participation,¹² but more engagement is necessary.

R: *Facilitate access to information to promote participation in governance.*

Judiciary and prosecution services

The National Judicial Council appoints, promotes, and disciplines officers in Judiciary and Prosecution Services. The Legal Practitioners Disciplinary Committee¹³ addresses misconduct. However, the appointment process for judicial officers is not sufficiently rigorous and competitive. Delays in cases caused by procedural bottlenecks leads many to seek informal justice. There is insufficient monitoring of judicial ethics.

R: *Reform the Judiciary and prosecution services to ensure the timely handling of corruption cases and public trust.*

Private Sector Transparency

¹⁰ Enforced by the Bureau of Public Procurement.

¹¹ Such as: the Independent Corrupt Practices and Other Related Offences Commission and the Economic and Financial Crimes Commission.

¹² The EFCC launched an online platform allowing the public to engage with the commission's officials around corruption issues, a radio station to engage with stakeholders and society on issues related to financial crimes, as well as efforts to engage children and young people in the fight against corruption.

¹³ Comprised of the Attorney-General of the Federation, State Attorney Generals, and twelve Legal Practitioners appointed by the Body of Benchers.



Despite the robustness of the legal frameworks ensuring transparency, implementation needs improving, and regulatory bodies should engage in capacity building against punitive measures. These measures have created a hostile environment for compliance and cooperation between law enforcement and the private sector. Many private entities exhibit weak internal control mechanisms, leading to unethical conduct and corruption. There is a need for regular reporting and public engagement on the legal framework and institutions' effectiveness.

R: *Strengthen collaboration between Anti-Corruption Agencies and the private sector to enhance internal audit controls within corporate entities. Conduct periodic audits of beneficial ownership information to ensure accuracy and alignment with regulatory requirements.*

Measures to Prevent Money Laundering

The Money Laundering (Prevention and Prohibition) Act provides for beneficial ownership disclosure, record keeping, due diligence, and reporting of suspicious transaction reports (STRs) to the Financial Intelligence Unit (NFIU). Public companies must publish annual reports, disclose beneficial owners, and there is a persons with significant control register that is open access.¹⁴ The goAML software facilitates STRs online receipt and automated analysis, and information sharing between law enforcement agencies. However, challenges persist around timely reporting of suspicious transactions. Further actions are necessary to meet international standards and prevent money laundering.

R: *Enforce the Money Laundering Act and develop training programs on obligations to report STR for financial institutions and Designated Non-Financial Businesses and Professions.*

Asset Recovery

Nigeria cooperates with states on confiscation. However, the absence of accountability measures for organizations involved in asset recovery under the Proceeds of Crime (Recovery and Management) Act (POCA) creates concerns about enforcement. Although substantial amounts have been frozen, repatriation remains limited due to bureaucratic hurdles. The POCA allows the President, with the approval of the Federal Executive Council, to authorize expenditures from the Confiscated and Forfeited Properties Account to compensate states that suffer financial losses due to crimes leading to asset forfeiture. However, the act does not establish a mechanism for compensating individual victims of corruption.

R: *Establish effective standard operating procedures for asset return and disposal, ensuring recovered assets are used for public good and development. Improve government interaction with CSOs to ensure transparency and accountability.*

¹⁴ Mandated under the Companies and Allied Matters Act.