



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 in law.

CIVIL SOCIETY REPORT

on the implementation of

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

UNITED NATIONS CONVENTION AGAINST CORRUPTION

IN NIGERIA

by Center for Fiscal Transparency and Public Integrity

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The Center for Fiscal Transparency and Public Integrity is a non-governmental and non-partisan organisation established in 2016 to promote good governance by strengthening systems and mechanisms that enhance transparency and accountability of public institutions at the national and sub-national levels. The Center collaborates with government, media, and civil society partners to design and implement programs and interventions for fiscal transparency, public sector integrity, organised crime prevention, anti-corruption, and data science.

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Abbreviations

Abbreviation	Full Name
AAC	African Action Congress
ACJA	Administration of Criminal Justice Act
ACTU	Anti-Corruption Unit
AFRICMIL	Advocacy Center and African Center for Media and Information Literacy
AML/CFT	Anti-Money Laundering/Combating the Financing of Terrorism
APC	All Progressive Congress
APGA	All Progressive Grand Alliance
AUCPCC	African Union Convention on the Prevention and Combating of Corruption
BPP	Bureau of Public Procurement
BPSR	Bureau of Public Service Reforms
BVAS	Bimodal Voter Accreditation System
BVN	Bank Verification Number
CAC	Corporate Affairs Commission
CAMA	Companies and Allied Matters Act
CBI	Convention on Business Integrity
CCB	Code of Conduct Bureau
CCPO	Code of Conduct for Public Officers
CCT	Code of Conduct Tribunal
CeFTPI	Center for Fiscal Transparency and Public Integrity
CSO	Civil Society Organization
CTAP	Contract Transparency and Procurement Portal
CTRs	Currency Transaction Reports
DFID	Department for International Development
DNFBPs	Designated Non-Financial Business and Professions
DRG	Debt Relief Gains
EFCC	Economic and Financial Crimes Commission
EIA	Environmental Impact Assessment
FATF	Financial Action Task Force
FCSC	Federal Civil Service Commission
FMFBNP	Federal Ministry of Finance, Budget and National Planning
FMoJ	Federal Ministry of Justice
FJSC	Federal Judicial Service Commission
FOI	Freedom of Information
FRC	Financial Reporting Council
GIABA	Inter-Governmental Action Group against Money Laundering in West Africa
ICPC	Independent Corrupt Practices Commission
IMC	Inter-Ministerial Committee
IMF	International Monetary Fund
INEC	Independent National Electoral Commission
IPPIS	Integrated Payroll and Personal Information System
L.P.	Labour Party
LLP	Limited Liability Partnership
MDAs	Ministries, Departments, and Agencies
MLA	Mutual Legal Assistance
MoJ	Ministry of Justice
MACM	Mutual Assistance in Criminal Matters Act
NACC	National Anti-Corruption Coalition
NAP II	National Action Plan II
NBA	Nigerian Bar Association
NCCG	Nigerian Code of Corporate Governance
NCCT	Non-Cooperative Country and Territory
NEITI	Nigeria Extractive Industries Transparency Initiative

NFIU	Nigerian Financial Intelligence Unit
NIMASA	Nigerian Maritime Administration and Safety Agency
NJC	National Judicial Council
NNPP	New Nigeria Peoples Party
OGP	Open Governance Partnership
PDP	Peoples Democratic Party
PEP	Politically Exposed Persons
POCA	Proceeds of Crime (Recovery and Management) Act
PPA	Public Procurement Act
PPC	Public Complaints Commission
PPF	Political Party Finance
PSC	Persons with Significant Control
PSR	Public Service Rules
RoLAC	Rule of Law and Anti-Corruption
SCUML	Special Control Unit Against Money Laundering
SEC	Securities and Exchange Commission
SERVICOM	Service Compact
STRs	Suspicious Transactions Reports
TII	Transparency and Integrity Index
TIN	Tax Identification Number
TUGAR	Technical Unit on Governance and Anti-Corruption Reforms
UBA	United Bank for Africa
UNCAC	United Nations Convention Against Corruption
UNODC	United Nations Office on Drugs and Crime
VAT	Value Added Tax

Lists of persons/institutions consulted

Name	Job title	Affiliation	Date of the interview
Emmanuel Akomaye	Former Secretary to the Commission		17 th July 2024
Bala Sanga	Former Attorney General, Adamawa State, Prosecutor of high-profile corruption cases and former Chief of Staff to the Executive Chair	Economic and Financial Crime Commission (EFCC)	19 th July 2024
CE Wilson Uwujaren	Director, Public Affairs		23 rd July 2024
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Dasuki Arabi	Director-General	Bureau of Public Service Reforms (BPSR)	26 th June 2024
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I. Introduction

Nigeria signed the United Nations Convention Against Corruption (UNCAC) on December 9, 2003, and the Senate ratified it on December 14, 2004, as a legally binding global instrument for the prevention and criminalization of corruption-related offenses, encouraging international cooperation, asset recovery, and generally combating corruption in Nigeria. This parallel report examines Nigeria's implementation of selected articles of Chapter II (Preventive Measures) and Chapter V (Asset Recovery) of the UNCAC. In 2009, the Conference of the States Parties to the UNCAC created the Implementation Review Mechanism to evaluate member countries' compliance with the Convention. Nigeria has undergone two such reviews, in 2014 and 2019.¹

This parallel report reviews Nigeria's implementation of selected articles of Chapter II (Preventive Measures) and Chapter V (Asset Recovery). It is intended to contribute to the UNCAC implementation review process covering these chapters.

1.1 Scope

The UNCAC articles and topics that receive particular attention in this report are those covering preventive 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), judiciary and prosecution service (Article 11), private sector transparency (Article 12), access to information and the participation of society (Articles 10 and 13.1), and measures to prevent money laundering (Article 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 the direct recovery of property (Articles 53 and 56), confiscation tools (Article 54), international cooperation for 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 Nigeria and provides more details on access to information issues. 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.

1.3 Methodology

The report was prepared by the Center for Fiscal Transparency and Public Integrity with technical and financial support from the UNCAC coalition. The authors gathered primary data through in-depth interviews and secondary data from government offices and personnel, civil society organizations, and anti-corruption experts engaged in anti-corruption and asset recovery in Nigeria.

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). The report template included questions about the review process and, in the section on implementation, asked for examples of good practices and areas needing improvement in articles of UNCAC Chapter II on prevention and Chapter V on asset recovery.

In preparing this report, the authors considered the recent review of Nigeria by Côte d'Ivoire and Myanmar for the 2016-2021 review cycle. The review mechanism was based on the completed response to the comprehensive self-assessment checklist and supplementary information provided by the governmental experts through constructive dialogue through telephone conferences and e-mail exchanges.

¹ United Nations Office on Drugs and Crime (UNODC), Nigeria's Implementation of the 2014 and 2019 United Nations Convention against Corruption Review Recommendations First and Second Cycles, https://www.unodc.org/conig/uploads/documents/Nigerias_Implementation_of_the_2014_and_2019_UNCAC_Review_Recommendations_UNODC.pdf. Accessed on June 15th 2024.

II. Executive summary

This parallel report reflects the perspectives of the Center for Fiscal Transparency and Public Integrity on how Nigeria implements the UNCAC provisions contained in Chapters II and V. The report highlights issues identified through desk research, interviews with key stakeholders, case studies, reports from both local and international organizations, and responses to Freedom of Information (FOI) requests from public institutions. The review shows that while Nigerian government institutions have adopted most UNCAC norms, their practical application often needs to be revised, as evidenced by the sources cited in the report. The report identifies good practices and deficiencies and provides recommendations for more effective implementation of UNCAC provisions in Nigeria.

2.1 Description of the Official Review Process

Côte d'Ivoire and Myanmar led the Nigeria second cycle review, which commenced in 2016, and the country report was issued in 2019. The second review cycle assessed Nigeria's implementation of Chapter II (Preventive Measures) and Chapter V (Asset Recovery). During the second review cycle, there was collaboration between Côte d'Ivoire and Myanmar's governmental experts was facilitated through phone conferences and email exchanges. The second review relied on Nigeria's completed self-assessment checklist responses and supplementary information.² A country visit was conducted from 9 to 11 May 2017, with the participation of experts from Côte d'Ivoire, Myanmar, Nigeria's stakeholders from the Economic and Financial Crime Commission (EFCC) and the Technical Unit on Governance and Anti-Corruption Reforms (TUGAR), and the UNODC secretariat. There was no available information on civil society participation in the document; although the UNODC country profile page indicated "Other Stakeholders", there was no mention of the stakeholders.³

2.2 Availability of Information

Most of the data was available on government portals and websites. During the report's preparation, the researchers requested interviews, access to public information, and relevant publications from government officials. They also used information published on the UNODC's websites and reports from civil society organisations and the media. Out of the eleven information requests sent to government officials, only six agencies were collaborative and responsive.⁴ These included the EFCC, ICPC, TUGAR CCB, NFIU and BPSR. We received a good response and access to information from civil society organisations. At the same time, only the All-Progressive Congress (APC) responded to our request for information from the political parties consulted.

2.3 Implementation in Law and Practice

Nigeria has made progress in the formulation of **laws and policies on anti-corruption**. 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 2006,⁵ Public Procurement Act 2007, Freedom of Information Act 2011, Code of Conduct Bureau and Tribunal Act (CCB), Nigerian Extractive Industries Transparency Initiative (NEITI) 2007⁶ and Independent Corrupt Practices and Other Related Offences Commission (ICPC) Act 2000. The recent adoption of the National Anti-Corruption Strategy (NACS) (2017-2021 & 2022-2026) by the Federal Executive Council and the National Ethics and Integrity Policy in 2020 demonstrates Nigeria's commitment towards combatting corruption and aligning with international practices.^{7 8}

These anti-corruption laws enabled the establishment of **anti-corruption bodies** such as 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), which

² The United Nations Office on Drugs and Crime's assessment covers the implementation of UNCAC recommendations for the first and second review cycles. According to United Nations Office on Drugs and Crime's published review findings, Nigeria made progress in implementing most of the recommendations, with 51 of the 65 recommendations partially or fully implemented. Nigeria had a 59.0 per cent implementation rate across all chapters. On Asset Recovery and International Cooperation, the country had an implementation rate of 80 per cent and 58.3 per cent, respectively. However, there is a need to accelerate the implementation of Chapter II on the prevention of corruption, which had an implementation rate of only 43.8 per cent. This urgency requires regular strategic and operational coordination among heads of anti-corruption towards improving compliance with the UNCAC recommendations.

³ United Nations Office on Drugs and Crime. (2021). Country Review Report of Nigeria Review by Côte d'Ivoire and Myanmar of the implementation by Nigeria of articles 5-14 and 51-59 of the United Nations Convention against Corruption for the review cycle 2016-2021. Retrieved from https://www.unodc.org/documents/treaties/UNCAC/CountryVisitFinalReports/2019_12_16_Nigeria_Final_Country_Report.pdf, accessed on July 4th 2024.

⁴ Letters of reminder were sent to Federal Ministry of Justice, Independent National Electoral Commission, People Democratic Party, Labour Party, who did not respond to our request for information and request for an interview.

⁵ Advance Fee Fraud and Other Related Offences Act 2006. <https://placng.org/lawsofnigeria/print.php?sn=18>, accessed on November 4th 2024.

⁶ Nigeria Extractive Industries Transparency Initiative (NEITI) ACT, 2007. https://nairametrics.com/wp-content/uploads/2013/03/NEITI_act_2007.pdf, accessed on November 4th 2024.

⁷ Implement National Anti-Corruption Strategy (NG0022). <https://www.opengovpartnership.org/members/nigeria/commitments/NG0022/>, accessed on November 4th 2024.

⁸ National Ethics and Integrity Policy (NEIP). <https://icpc.gov.ng/national-ethics-and-integrity-policy-neip/>, accessed on November 4th 2024.

play a crucial role in implementing anti-corruption policies. TUGAR, in particular, is pivotal in coordinating anti-corruption initiatives, collecting data, and evaluating policies. This central role of TUGAR instils confidence in the system's effectiveness and ensures innovative practices among the anti-corruption agencies, reassuring the public.

Part of the good practices involve the coordination of the implementation of NACS by the Office of the Attorney-General and the monitoring and evaluation (M&E) committee for the implementation of the NACS and the development of anti-corruption instruments 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 (IPPIIS). However, there is low awareness of the NACS at the subnational level, and no report is available to measure the reduction in corruption and the impact of establishing anti-corruption laws, agencies, and mechanisms. The anti-corruption agencies do not have structural independence.

Regarding the **principles guiding civil servants' recruitment, hiring, retention, promotion, and retirement**, the Federal Civil Service Commission established under the Constitution can appoint, promote, and discipline public officials in the Nigerian public service. The Public Service Rules, a cornerstone of the system, provide standard operating procedures and policies that regulate the work and the employment terms of the public service such as salary, allowances, benefits, leave entitlements, retirement benefits, and other forms of compensation. These rules guide the conduct of public officials, aiming to entrench the issues of transparency, accountability, justice, equity, due process, and the rule of law, and ensure the system's fairness and integrity. However, challenges such as corruption, nepotism, and political interference hinder the implementation of these rules in practice.

Good practices include the Public Service Rules (PSR), which provide standard operating procedures and policies that regulate work and the **conditions of the public service**. There are procedures for public officials' recruitment, training, promotion, and discipline. The **Code of Conduct Bureau (CCB)** receives **asset declarations** from public officers and examines them to ensure compliance with the provisions of the Code of Conduct. It verifies and investigates complaints and refers violations to the Code of Conduct Tribunal. Also, implementing the National Strategy on Public Service Reforms and the Service Compact with All Nigerians (SERVICOM) and having a monitoring and evaluation mechanism to ensure compliance with service standards across all Ministries, Departments, and Agencies (MDAs) are good practices.

However, when writing this report, there was no report on the effectiveness of implementing the National Strategy on Public Service Reforms. The Federal Character Commission also reports poorly on implementing the Federal Character principle, and there is a lack of effective monitoring and enforcement mechanisms of the Public Service Rules and relevant codes of conduct for Public Officials. The Code of Conduct Bureau does not make declared public officer assets publicly accessible, hindering verification by civil society organisations and the general public.

On political financing, Nigeria has enacted relevant laws and strategies such as Section 225(1) and Section 226(1) of the 1999 Constitution of the Federal Republic of Nigeria (as amended), which requires the Independent National Electoral Commission (INEC) to prepare and submit a report on the accounts of every political party to the National Assembly annually. INEC Regulations and Guidelines for Political Parties (2022) provides the rules for financial reporting and audits of political party accounts, and the Electoral Act 2022 provides limits on campaign spending by political parties and candidates; it prohibits accepting anonymous donations and requirements for financial disclosures by political parties and candidates. Despite the robustness of the legal framework on electoral financing, a year after the 2023 general elections, INEC, the regulating body, and most political parties still need to make their election expenses public as mandated by the law. INEC has yet to take decisive action against parties that have failed to comply with the Act's financial disclosure requirements.

Regarding reporting mechanisms and whistleblower protection, Nigeria has yet to pass comprehensive whistleblowing legislation into law that adequately safeguards citizens who report acts of misconduct by corrupt individuals and groups. The absence of this legislation underscores the urgent need for its implementation. The country currently has the Whistleblowing Stopgap Policy in 2016 by the Federal Ministry of Finance and the Central Bank of Nigeria's Code of Corporate Governance for Banks, which includes provisions that encourage employees to report bribery, corruption, fraud, and other crimes. The Federal Ministry of Finance also has an online portal for reporting financial violations, public fund mismanagement, malpractice, fraud, and theft, offering easy access to whistleblowing and transparent reporting mechanisms. However, the lack of a comprehensive law leaves a significant gap in the protection of whistleblowers. Also, there is no report on the effectiveness of the whistle-blower policy implemented by the Federal Ministry of Finance.⁹

On public procurement and public finance management, the Public Procurement Act (PPA) 2007 guides all MDAs procurements, and the Bureau of Public Procurement enforces the provisions of the PPA. State Governments have Procurement Acts that govern procurement processes in the States. Twenty-four states have enacted procurement laws, and twelve states had yet to domesticate the law when writing the report, which shows the disparity in adopting procurement

⁹ The Ministry of Finance did not respond to a series of requests for information regarding statistics of the use of their online portals on the effectiveness of their whistleblower platforms and policy.

regulations across the country. The Bureau of Public Procurement currently does not provide a public platform to track and report on MDAs' compliance with the provisions of the Public Procurement Act at the national level. Also, many procurement personnel in both public and private institutions lack the necessary training and qualifications on procurement, affecting the entire process and causing ineffectiveness. There is no public report of the level of compliance at the sub-national level for States that have implemented the Procurement Act.

The **Freedom of Information Act** (FOIA) of 2011 is the primary law mandating that public institutions disclose public records and make information freely available. It provides for public access to public records and information while strongly emphasizing protecting personal privacy to the extent consistent with the public interest. Government institutions like the Independent Corrupt Practices and Other Related Offences Commission and the Economic and Financial Crimes Commission actively collaborate with civil society organisations (CSOs) to enhance public reporting mechanisms and accountability through partnerships and hotlines for reporting corruption. However, investigative journalists and CSOs face significant barriers in accessing information as many public institutions need more resources and updated technology, which hampers their ability to maintain transparency and respond effectively to information requests. Further, investigative journalists face significant barriers in accessing information due to legal constraints, such as the Official Secrets Act and limitations imposed under the guise of national security. At the sub-national level, only three states have domesticated the FOIA, and many local governments do not have functional websites for public access to information. There is also poor proactive disclosure of information by MDAs to the public, limiting the ability of civil society organizations to monitor government activities and hold officials accountable.

While the extent of **cooperation with civil society** organizations in anti-corruption efforts remains limited, some institutions have engaged with CSOs on specific initiatives. For instance, the Bureau of Public Service Reforms (BPSSR)¹⁰ has collaborated with CSOs and other stakeholders on the implementation of the National Anti-Corruption Strategy at MDAs and sub-national levels.¹¹¹² Regarding **the participation of society**, various initiatives have been launched. For example, the EFCC launched an online community 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. However, more systematic and sustained engagement with CSOs is necessary to fully harness their potential in combating corruption.

The National Judicial Council is responsible for appointing, promoting, and disciplining judicial officers on **Judiciary and Prosecution Services**. The Legal Practitioners Disciplinary Committee comprises the Attorney-General of the Federation, State Attorney Generals, and twelve Legal Practitioners appointed by the Body of Benchers to address issues of misconduct by legal practitioners. However, the current appointment process for judicial officers is criticised for being less rigorous and competitive, leading to the selection of less qualified individuals. The judiciary is also plagued by significant delays, with cases often taking years to resolve. The backlog is caused by procedural bottlenecks, such as frequent adjournments and jurisdictional challenges, leading many to seek informal justice systems or self-help. There is also low monitoring to ensure strict adherence to judicial ethics, which has led to cases of conflicting court orders, especially on political matters.

On private sector transparency, the following legal framework ensures adequate transparency, including:

- The Companies and Allied Matters Act (CAMA) 2020 provides a statutory framework for regulating the operation of private companies in Nigeria, while the Corporate Affairs Commission (CAC) ensures compliance and reporting standards;
- The Nigerian Code of Corporate Governance (NCCG) 2018 was issued by the Financial Reporting Council (FRC) to guide corporate governance in the sector;
- Corporate Governance Guidelines for Banks developed by the Central Bank of Nigeria for Bank;
- Infrastructure Concession Regulatory Commission (Establishment) Act 2005, which provides a legal framework for Public-Private Partnership (PPP) aimed at facilitating the involvement of the private sector;
- The Public Procurement Act (2007);
- The Beneficial Ownership Transparency Framework, which is part of Nigeria's commitment to the Open Government Partnership (OGP);
- Fiscal Responsibility Act 2007; Anti-Money Laundering and Counter-Terrorism Financing Regulations and the National Action Plan II (NAPII) 2019–2022; The Nigerian Extractive Industries Transparency Initiative (NEITI) mandates that the extractive industry establish internal compliance departments in each entity's administrative work.

¹⁰ Bureau of Public Service Reforms. <https://bpsr.gov.ng/en/>, accessed on September 13th 2024.

¹¹ News Agency of Nigeria (2024). <https://nannews.ng/2024/01/31/bureau-to-collaborate-with-states-on-governance-reforms/>, accessed on December 11th 2024.

¹² Center for Fiscal Transparency and Public Integrity (2024). Stakeholders Unite in Commitment to Implement 2nd Phase of National Anti-Corruption Strategy. <https://www.fiscaltransparency.org/stakeholders-unite-in-commitment-to-implement-2nd-phase-of-national-anti-corruption-strategy/>, accessed on December 11th 2024.

Despite the robustness of the legal frameworks, the strategic implementation of these laws still needs to be improved, 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 also a need for regular reporting and engagement with the public on the effectiveness of the legal framework and institutions.

Regarding measures to prevent money laundering, the Nigerian government has enacted the Proceeds of Crime (Recovery and Management) Act, 2022, the Terrorism (Prevention and Prohibition) Act, 2022, and the Money Laundering (Prevention and Prohibition) Act, 2022 (MLPPA). The MLPPA provides for Beneficial Ownership disclosure, record keeping, customer due diligence, and identification and reporting of Suspicious transaction reports (STRS) to the Nigerian Financial Intelligence Unit. Also, the Companies and Allied Matters Act 2020, enforced by the Corporate Affairs Commission, plays a significant role by mandating public companies to publish an annual report and disclose their beneficial owner. It also established the persons with significant control register that citizens can freely access. NEITI has established the beneficial ownership register and adopted biometric information and National Identity Numbers as a means of identification infrastructure, a requirement for bank account opening in the country, and the harmonisation of Bank Verification Numbers and National Identity Numbers and subsequent linkage to account holders. Institutions like the Central Bank of Nigeria, the Securities and Exchange Commission, the National Insurance Commission, the Nigerian Financial Intelligence Unit, and the Special Control Unit Against Money Laundering provide guiding principles for financial institutions, designated non-financial businesses, and professional sectors of the economy.

Adopting and implementing the goAML software at the NFIU has facilitated the online receipt and automated analysis of suspicious transaction reports and rapid information sharing between law enforcement agencies. The software simplifies reporting and is also user-friendly; it has significantly increased the number of Suspicious Transaction Reports (STRs) submitted to the NFIU from 16 in 2021 to 6,749 in 2023. However, despite the increase in STRs, there are ongoing challenges regarding the timely reporting of suspicious transactions; delays can hinder effective investigation and prosecution efforts. Also, Nigeria remains on FATF's grey list due to AML/CFT framework deficiencies. This status indicates that while improvements have been made, further actions are necessary to meet international standards.

Nigeria has successfully utilized frameworks such as the Economic and Financial Crimes Commission Act and the Mutual Assistance in Criminal Matters Act 2019, which aligns with UNCAC provisions to **recover significant assets**. For instance, the recovery of NGN 171 billion (USD 322 million) from the UK linked to a bribery case demonstrates effective international collaboration. Also, the repatriation of NGN 549 billion (USD 321 million) from Switzerland, which has been planned for social programs, shows Nigeria's commitment to using recovered assets for public benefit. Also, the successful recovery of NGN 540.1 billion (USD 322 million) from the United Kingdom in a case linked to bribery involving Shell and ENI is an inspiring example of the potential of cross-border collaboration in combating financial crimes.

Nigeria also cooperates with other state parties about **confiscation matters**. For instance, on May 27th, 2024, a Federal High Court in Ikoyi, Lagos, ordered the final forfeiture of 20 luxury vehicles stolen from Canada and shipped to Nigeria following the investigations by the Economic and Financial Crimes Commission, with the collaboration of the Royal Canadian Mounted Police (RCMP). The stolen cars, many of which were insured, were found at various locations in Lagos, including car stands, after being shipped into the country between March and June 2022. However, the absence of specific accountability measures for organizations involved in asset recovery under POCA is a significant gap, leading to concerns about enforcement and compliance with established protocols. Although substantial amounts have been frozen, repatriation remains limited due to bureaucratic hurdles affecting the impact of asset recovery initiatives. Section 70 of 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 have suffered financial losses due to crimes leading to asset forfeiture. However, the Act does not establish a precise mechanism for directly compensating individual victims of corruption or other crimes.

Table 1 summarises the main findings regarding the application of the UNCAC Articles analysed in this report concerning the adaptation of the legal and regulatory framework and their compliance in practice.

Table 1: Implementation and Enforcement Summary

UNCAC articles	Status of Implementation in Law	Status of implementation and enforcement in practice
Art. 5 – Preventive anti-corruption policies and practices	Partially implemented	Moderate
Art. 6 – Preventive anti-corruption body or bodies	Largely implemented	Moderate
Art. 7.1 – Public sector employment	Largely implemented	Moderate
Art. 7.3 – Political financing	Partially implemented	Poor

Art. 7, 8 and 12 – Codes of conduct, conflicts of interest and asset declarations	Fully implemented	Moderate
Art. 8.4 and 13.2 – Reporting mechanism and whistleblower protection	Not Implemented	Poor
Art. 9.1 – Public procurement	Largely implemented	Moderate
Art. 9.2 – Management of public finances	Largely implemented	Moderate
Art. 10 and 13.1 – Access to information and the participation of society	Largely implemented	Moderate
Art. 11 – Judiciary and Prosecution services	Fully implemented	Moderate
Art. 12 – Private sector transparency	Partially implemented	Moderate
Art. 14 – Measures to prevent money-laundering	Fully implemented	Moderate
Art. 52 and 58 – Anti-money laundering	Fully implemented	Moderate
Art. 53 and 56 – Measures for direct recovery of property	Partially implemented	Moderate
Art. 54 – Confiscation tools	Partially implemented	Moderate
Art. 51, 54, 55, 56 and 59 – International cooperation for confiscation	Largely implemented	Good
Art. 57 – The return and disposal of confiscated property	Partially implemented	Moderate

Table 2: Performance of selected key institutions

Name of institution	Performance in relation to responsibilities covered by the report	Brief comment on performance (e.g. resources, technical skills, independence)
Independent Corrupt Practices Commission (ICPC)	Poor	The ICPC has made strides in anti-corruption efforts in Nigeria but faces challenges related to resources and technical skills, especially in implementing its novel initiative, the Constituency and Executive Projects Tracking Group (CEPTG).
Economic and Financial Crimes Commission (EFCC)	Poor	The EFCC is known for its anti-corruption campaigns and asset recovery efforts. However, it sometimes struggles with issues of independence and political interference. The President can suspend and remove the chairperson without due process.
Nigeria Financial Intelligence Unit (NFIU)	Poor	The NFIU has tracked illicit financial flows and supported anti-money laundering measures. It benefits from strong technical skills and international cooperation. However, there is a need to strengthen its operational autonomy and improve its collaboration with other agencies in its effort to combat money

		laundering, terrorist financing and other financial crimes.
Federal Ministry of Justice	Moderate	The Ministry of Justice plays a significant role in developing legal frameworks, providing legal advice, and overseeing prosecutions. However, bureaucratic delays, resource constraints, and challenges related to transparency and accountability in the broader justice sector often hinder its effectiveness. While the Ministry does not have direct regulatory authority over appointing judicial officers, the National Judicial Council (NJC) is primarily responsible for judicial appointments and discipline. Concerns about transparency in these processes highlight the need for stronger collaboration between the Ministry, NJC, and FJSC to promote policy reforms, ensure merit-based appointments, and enhance trust in the justice delivery system.
Code of Conduct Bureau	Poor	There is limited enforcement of the code of conduct for public officers. The Code of Conduct Bureau is understaffed, and lacks adequate resources to enforce the code of conduct on public officers.
Bureau of Public Procurement	Poor	Efforts to ensure transparency in public procurement have improved, but corruption and lack of enforcement of compliance and monitoring is a challenge. Also, the Bureau of Public procurement does not regulate procurement at the sub-national level.
Central Bank of Nigeria	Poor	There is a strong implementation of anti-money laundering and counter terrorism financing mechanisms in Nigerian banks. However, there is a need for an enhanced regulation of Deposit Money banks and Bureau De Change (BDC) operations in Nigeria.
Corporate Affairs Commission	Moderate	Nigeria launched its Open Central Register of Beneficial Ownership (known as the Persons with Significant Control (PSC) Register) in line with its commitment at the Anti-Corruption Summit held in London on 12th May 2016 and hosted on the Corporate Affairs Commission. However, there is limited enforcement of corporate governance rules and regulations
Independent National Electoral Commission	Poor	While the Electoral Act of 2022 established the limit for expenditure on political expenses, INEC has yet to implement this law regarding political parties financing effectively.

2.4 Key Recommendations for Priority Actions

1. Enhance the independence of anti-corruption bodies to ensure effective enforcement of anti-corruption laws in Nigeria.
2. Develop a monitoring and evaluation framework to assess the impacts of anti-corruption policies and bodies in Nigeria.
3. Adopt an effective public sector policy that promotes transparency and meritocracy in recruitment and promotions.
4. Enhance political parties' compliance with political financing regulations to ensure transparency and accountability in electoral financing.
5. Promote the implementation of a comprehensive whistle-blower protection framework into law and strengthen existing reporting mechanisms for corrupt activities.
6. Facilitate access to information at the national and especially at the sub-national level to promote participation in governance.
7. Enhance the regulation of political parties by the Independent National Electoral Commission to curb illicit campaign financing.
8. Reform the Judiciary and prosecution services to ensure the timely handling of corruption cases and increase public trust in Nigeria's legal institutions.
9. Enforce the Money Laundering (Prevention and Prohibition) Act from 2022, enabling financial institutions and designated non-financial businesses and professions to reduce public and private sector corruption.
10. Develop training programs for financial institutions and DNFBPs to ensure they understand their obligations to report Suspicious Transactions Reporting (STRs).
11. Establish effective standard operating procedures for returning and disposing of confiscated assets, ensuring that recovered assets are used for public good and development.
12. Improve government interaction with civil society organizations in the recovery and disposal of assets to ensure transparency and accountability.

III. Assessment of Review Process for Nigeria

Information on Nigeria’s 2nd cycle UNCAC review process, which has been completed, was not easy to come by as while some relevant bodies provided other information regarding the UNCAC, specific questions such as about the self-assessment checklist were not addressed. Some government institutions also referred the researchers to the UNODC website while others did not reply to the FOIA request. An online search revealed that the focal point details, review schedule were not published. However, the key documents of the review – the self-assessment checklist and the full country report have all been published on Nigeria’s UNODC Country Profile page,¹³ following best practice. While the extent to which civil society was involved during the review is unclear from the information publicly available, the UNCAC Coalition’s outreach and engagement with CSOs who were involved in the review process filled in some of the information gaps. Civil society organizations are also involved in the implementation of the recommendations coming out of the review process. Additionally, the organisation authoring this report has developed an UNCAC implementation monitoring tool.¹⁴

3.1 Report on the Review Process

Table 3 below provides details of the transparency, country visit, and civil society participation in Nigeria’s second cycle UNCAC review process.

Table 3: Transparency of government and CSO participation in the UNCAC 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 specific focal points within these agencies were not published.
Was the review schedule published somewhere/ publicly known?	No	A search online showed that the review schedule had not been published. However, Civil Society Organizations wrote directly to seek information on monitoring the process. Information on which organization (s) or how many and to whom they wrote was not provided when writing this report.
Was civil society consulted in the preparation of the self-assessment checklist?	Not available	There is no information on this.
Was the self-assessment checklist published online or provided to civil society?	Yes	The self-assessment checklist was published on the UNODC website on Nigeria's country profile page. ¹⁵
Did the government agree to a country visit?	Yes	The Nigerian government agreed to a country visit during the UNCAC review process.
Was a country visit undertaken?	Yes	The country visit was undertaken on 10-12 May 2017, as indicated on the UNODC country profile page.
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, the UNCAC Coalition has been informed by a CSO that attended the country visit that a briefing was held for CSOs two weeks before the country visit by UNODC and TUGA. Eight CSOs were invited to the meeting and all key anti-corruption CSOs were reportedly present. The meeting was very open and the reviewers allowed for questions.

¹³ United Nations Office on Drugs and Crime, Nigeria country profile, <https://www.unodc.org/unodc/en/corruption/country-profile/countryprofile.html#?CountryProfileDetails=%2Funodc%2Fcorruption%2Fcountry-profile%2Fprofiles%2Fnga.html>, accessed on August 5th 2024.

¹⁴ United Nations Convention against Corruption: CSO Monitoring Mechanism 2024. <https://fiscaltransparency.org/uncac/>, accessed on December 12th 2024.

¹⁵ 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 the private sector invited to provide input to the official reviewers?	Not available	There is no information on this.
Has the government committed to publishing the full country report?	Yes	UNODC Nigeria published the report on their website. ¹⁶

3.2 Access to Information

Access to information by citizens in Nigeria is a legal right supported by the Freedom of Information Act (FOIA), which was enacted in 2011. Any citizen, therefore, has the right to request and access information held by any government institution at any level in the country. Section 2 (4) of the Act also mandates “all public institutions to proactively disclose, disseminate, and make readily available to the public through different means, including electronics, prints, online sources, and at the offices of such public institutions.”¹⁷ Executive Order No. 001, 2017, on promoting transparency and efficiency, also mandates all MDAs to publish the requirements for obtaining products and services within the MDAs scope within their websites within 21 days from the date of issuance.¹⁸ The Fiscal Responsibility Act sections 48 (1) and 49 (1) also mandate public institutions to disclose all transactions involving public revenue for transparency and accountability.¹⁹ Nigeria’s Open Government Partnership (OGP) Action Plan II emphasizes transparency in budgeting, freedom of information, procurement, taxation and natural resources governance, corruption, asset recovery management, inclusion, and communication channels between the government and the citizens.²⁰

To prepare this report and recognising the pivotal role of the following government institutions, the authors wrote letters to public institutions with details and objectives of the report, interview questions, and sent freedom of information requests for relevant information for the study. The public institutions contacted were the Economic and Financial Crime Commission, Independent Corrupt Practices and Other Related Offences Commission, Bureau of Public Service Reforms, Federal Ministry of Justice, Office of the Head of the Civil Service of the Federation, Federal Ministry of Labour and Employment, Technical Unit on Governance and Anti-Corruption, Nigeria Financial Intelligence Unit, Code of Conduct Bureau and Bureau of Public Procurement. Information was also requested from the Nigerian Bar Association, Accountability Lab, Civil Society Legislative Advocacy Center, Africa Network for Environment and Economic Justice, and the following political parties: People democratic party, Labour Party, and All Progressive Congress. The information requested was related to the UNCAC implementation in Nigeria. The authors sent out ten letters of request for information, and only six government institutions responded by providing information and agreeing to be interviewed, including the EFCC, ICPC, CCB, TUGAR, BPSR, and NFIU. The authors sent an administrative reminder requesting the provision of public information based on the obligation to disclose, which was imposed on the government institutions by law. However, the authors have not received a reply up to the time of writing this report, indicating a lack of compliance with the legal obligation.

The following government institutions provided the information requested and granted the call for an interview: Bureau of Public Service Reforms, Nigerian Financial Intelligence Unit, Economic and Financial Crimes Commission, Independent Corrupt Practices Commission, and Bureau of Public Procurement. The FOIA requires public institutions to respond to information requests within seven days. However, the authors had to follow up for months before getting responses from some of the government institutions, while others did not reply. Efforts were made to communicate with the Federal Ministry of Justice (FMoJ); given its critical role in coordinating the NACS implementation and in Asset recovery, the report requested an interview with relevant officials for the study, which was impossible. The authors relied on other sources of information, such as the UNODC websites, CSOs, and media. CSO representatives focused on anti-corruption and asset recovery were interviewed for the study. The researchers were also presented copies of publications and other activities within their scope.

Relevant information, such as the official reports and publications of the ICPC and EFCC that provide details of their achievements, activities and challenges of combatting corruption in Nigeria, were all available online. The key anti-corruption laws establishing the EFCC, ICPC, FOIA and other laws that support transparency and accountability were readily available

¹⁶ 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.

¹⁷ Freedom of Information Act 2011. Explanatory Memorandum. <https://osgf.gov.ng/storage/app/media/pdf/FOIA2011.pdf>, accessed on October 31st 2024.

¹⁸ Executive Order No. 001 Of 2017. Executive Order No. 001 Of 2017 By The Acting President Of The Federal Republic Of Nigeria On the Promotion of Transparency and Efficiency in the Business Environment. <https://admin.theiguides.org/Media/Documents/EXECUTIVE-ORDER-ON-EASE-OF-DOING-BUSINESS-2017.pdf>, accessed on October 31st 2024.

¹⁹ Fiscal Responsible Commission. (2007). Fiscal Responsible Act, 2007. <https://fiscalresponsibility.ng/wp-content/uploads/2021/05/Fiscal-Responsibility-Act-2007.docx>, accessed on October 31st 2024.

²⁰ Open Government Partnership (2024). Nigeria Action Plan Review 2023-2025. <https://www.opengovpartnership.org/documents/nigeria-action-plan-review-2023-2025/>, accessed on October 31st 2024.

on the websites of the anti-corruption agencies. The UNCAC self-assessment checklist was also published on the websites of the UNODC and was also made available to civil society organisations such as the African Network for Environment and Economic Justice (ANEEJ) and the Civil Society Legislative Advocacy Center (CISLAC). The EFCC also provided the authors information on their public awareness efforts on anti-corruption, which were also published online, such as their Zero Tolerance Magazines, EFCC Alerts and a mobile application called the Eagle Eye developed by the EFCC to facilitate anonymous reporting of economic and financial crimes.

Also, some detailed case files and investigative reports which would have been used as a case study explanation in the report were not provided and not published on the anti-corruption agencies' websites, which may be due to legal and confidentiality concerns. The anti-corruption agencies, such as the EFCC and ICPC, have conducted several internal audits of MDAs and individuals, which would have enriched the report but were not made available to the authors. Some of the data and statistics published on anti-corruption in Nigeria by anti-corruption agencies were not up-to-date on corruption challenges in Nigeria. Some of the achievements published and recorded were in 2020 and 2021; the authors relied heavily on verbal exchanges of information, and in some cases, the government officials wrote down some of the achievements of their respective agencies. There was no report on the effectiveness of anti-corruption laws, policies, and mechanisms in Nigeria. The authors also relied on information published on the websites of the Technical Unit on Governance and Anti-Corruption Reforms for relevant information that forms part of this report.

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

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

4.1 Chapter II: Preventive Measures

4.1.1 Articles 5 and 6 – Preventive Anti-corruption Policies and Practices, Preventive Bodies

To stem corruption in Nigeria, several attempts have been made towards effective implementation of anti-corruption preventive measures and policies that promote the participation of society in a way that reflects the rule of law, proper management of public affairs and public property and the autonomy of public institutions to operate without undue external influence. This autonomy, coupled with sufficient resources, support and training, ensures their effectiveness and service delivery to society, maintaining institutional integrity, transparency and accountability. The Federal Executive Council adopted the National Anti-Corruption Strategy (NACS) on 5 July 2017 for an initial four-year cycle (2017-2021).²¹ The strategy was subsequently renewed for the period 2022-2026.²² The lead institution for the implementation of the policy is the Federal Ministry of Justice (FMoJ), supported through an inter-agency implementation committee that monitors and reports to the Honourable Attorney General of the Federation. The Anti-Corruption Agencies, including EFCC and ICPC, have been proactive in adapting their enforcement strategic plans according to the provision of the NACS. However, they have faced significant challenges, including the need for more autonomy and operational limitations. There has also been a limited involvement of the state and local governments in implementing the policy at the sub-national levels. Another critical policy adopted by the Nigerian government was the National Ethics and Integrity Policy, which was adopted on 19 August 2020 to combat corruption and promote ethical values across MDAs.

Nigeria has different anti-corruption prevention bodies with defined mandates and legal frameworks to back up their activities, including the Independent Corrupt Practices and Other Related Offences Commission (ICPC),²³ the Code of Conduct Bureau (CCB) and the Tribunal (CCT),²⁴ the Economic and Financial Crimes Commission (EFCC),²⁵ and the Public Complaints Commission (PCC).²⁶ These institutions are part of Nigeria's efforts to prevent corruption. Other bodies, such as the Nigeria Extractive Industries Transparency Initiative (NEITI),²⁷ the Fiscal Responsibility Commission,²⁸ the Office of the Auditor-General for the Federation, and the Bureau of Public Procurement,²⁹ also have mandates to combat corruption. Additionally, several legal frameworks have been enacted since the review cycle 2014. These include the Administration of Criminal Justice Act (ACJA) of 2015,³⁰ the Nigerian Financial Intelligence Unit Act (NFIU Act) of 2018,³¹ the Proceeds of Crime (Recovery and Management) Act (POCA) of 2022,³² and the Money Laundering (Prevention and Prohibition) Act of 2022³³ and the Advance Fee Fraud and Other Related Offences Act 2006.³⁴ However, there needs to be more clarity in the provisions of Nigerian Law or any known policy when writing this report concerning bribery of foreign public officials and officials of public international organisations. There are provisions criminalising active and passive bribery of public officials and, to some extent, foreign public officials.

²¹ Federal Government of Nigeria (2021). The National Anti-Corruption Strategy (2017–2021) Action Plan. <https://fiscaltransparency.org/wp-content/uploads/2021/03/Action-Plan-For-Implementation-NACS.pdf>, accessed on November 4th, 2024.

²² Federal Ministry of Information and National Orientation (2024). Federal Government Commends Partners in the Implementation of National Anti-Corruption Action Plan. <https://fmino.gov.ng/fq-commends-partners-in-the-implementation-of-national-anti-corruption-action-plan/>, accessed on November 4th, 2024.

²³ Independent Corrupt Practices and Other Related Offences Commission (2000). Corrupt Practices and Other Related Offences Act. <https://www.icpc.gov.ng/wp-content/uploads/downloads/2012/09/CORRUPT-PRACTICES-ACT-2010.pdf>, accessed on May 3rd 2024.

²⁴ Policy and Legal Advocacy Center (2020). Code of Conduct Bureau and Tribunal Act. <https://placng.org/i/wp-content/uploads/2020/03/Lead-debate-on-Code-of-Conduct-Bureau-and-Tribunal-Amendment-Bill-2019.pdf>, accessed on September 7th 2024.

²⁵ The Economic and Financial Crimes Commission (Establishment Act) 2004. <https://www.efcc.gov.ng/efcc/about-us-new/the-establishment-act>, accessed on September 7th 2024.

²⁶ Public Complaints Commission. <https://pcc.gov.ng/>, accessed on September 7th 2024.

²⁷ Federal Republic of Nigeria Official Gazette (2007). Nigerian Extractive Industries Transparency Initiative Act. <https://archive.gazettes.africa/archive/ng/2007/ng-government-gazette-dated-2007-12-31-no-131.pdf>, accessed on November 4th 2024.

²⁸ Fiscal Responsibility Commission (2021). Fiscal Responsibility Act, 2007. <https://fiscalresponsibility.ng/wp-content/uploads/2021/05/Fiscal-Responsibility-Act-2007.docx>, accessed on November 4th 2024.

²⁹ Federal Republic of Nigeria Official Gazette (2019). Public Procurement Act 2007. <https://www.bpp.gov.ng/wp-content/uploads/2019/01/Public-Procurement-Act-2007.pdf>, accessed on November 4th 2024.

³⁰ Administration of Criminal Justice Act (ACJA) of 2015. https://www.policinglaw.info/assets/downloads/2015_Administration_of_Criminal_Justice_Act.pdf, accessed on September 7th 2024.

³¹ Nigerian Financial Intelligence Unit Act (NFIU Act) of 2018. <https://www.nfiu.gov.ng/images/Downloads/downloads/Nigerian-Financial-Intelligence-Unit-Act-2018.pdf>, accessed on September 7th 2024.

³² Proceeds of Crime (Recovery and Management) Act (POCA) of 2022. <https://placng.org/i/documents/proceeds-of-crime-recovery-and-management-act-2022/>, accessed on September 7th 2024.

³³ Money Laundering (Prevention and Prohibition) Act of 2022. <https://nigsac.gov.ng/OtherLaws>, accessed on September 7th 2024.

³⁴ Advance Fee Fraud and Other Related Offences Act 2006. <https://placng.org/lawsfnigeria/print.php?sn=18>, accessed on September 7th 2024.

Our research revealed that each agency maintained its records and data using unique templates, and more information should be shared between them. These templates often need to be designed for easy data retrieval, even within the same agency, and the need for standardisation across agencies makes coordinating data a significant challenge. Additionally, a comprehensive system must be developed for collecting, analysing, and categorising important details. For instance, a single case within an agency might involve money laundering, but without proper classifications, reports often only highlight the most prominent issue, leading to incomplete reporting and obscuring other crimes; this is also in line with the Mapping and Scoping of the Nigerian Extractive Sector Anti-Corruption Interventions study conducted by the Technical Unit on Governance and Anti-Corruption Reforms 2021.³⁵ TUGAR also stated that the NFIU, in collaboration with relevant AML/CFT agencies at the operational level, has made efforts to develop a data management framework for collecting AML/CFT-related statistics and suspicious transactions. This platform receives financial disclosures from reporting organisations and analyses the disclosure to disseminate financial intelligence among anti-corruption agencies³⁶. The anti-corruption agencies have also implemented the Treasury Single Account (TSA), which ensures that all Federal government revenue goes into one account and makes it difficult for public officials to divert public funds to private accounts.³⁷ The practical application of TSA and the Bank Verification Number (BVN) has significantly contributed to the fight against corruption, removing 23,000 ghost workers from the government payroll.³⁸

While Nigeria meets the basic requirements of the UNCAC by having these agencies, their independence in practice needs to be stronger. Despite being legally independent, the ICPC and CCB face financial constraints. The EFCC, in particular, is severely constrained, needing both statutory and economic independence. The President's power to remove any member of the Commission, including the Chairman, as a result of Section 3 (2) of the EFCC Act poses a significant threat to its independence.

To fully comply with UNCAC requirements, Nigeria must amend its laws to ensure the EFCC and ICPC's complete financial and structural independence. These amendments should include appointing independent and well-known anti-corruption advocates to their boards. Even the PCC, funded through the consolidated revenue account as per the Constitution, faces practical challenges. While salaries and payments for its principal officers are covered, operational funds for activities such as vehicle purchases for investigations are treated as capital expenditure, which often affects investigations. The classification as capital expenditure usually complicates securing the necessary funds. The timely provision of these funds, which must be requested annually, is crucial. When operational funds are treated as capital expenditure, it can hinder the PCC's ability to conduct investigations, as the resources required for the operations activities may be insufficient or even delayed.

The Public Procurement Act (PPA) provides comprehensive guidelines for all parties, including non-state actors, involved in procurement processes. The Bureau of Public Procurement (BPP) has also established specific codes for procurement entities and officers. However, the report's findings indicate that these codes often need to be adhered to in practice, rendering them largely ineffective for public officials and professional bodies within the procurement field. One major issue is the difficulty in updating these codes to address new forms of fraud. Since the codes are enshrined in the Constitution, they are rigid and stiff to amend. While Nigeria's legal framework for procurement is robust, its practical implementation needs to be improved. The mechanisms for reporting corruption cases could be more robust, with no legal protections for whistleblowers. While Nigeria's laws align with UNCAC, significant work is needed to bridge the gap between theory and practice.

There is also a lack of accessibility and coordination among anti-corruption agencies, leading to incomplete and inefficient reporting, especially in data management and information sharing.³⁹ The Technical Unit on Governance and Anti-Corruption Reforms (TUGAR) has addressed this challenge. As the Secretariat of the Inter-Agency Task Team (IATT), which includes the core anti-corruption agencies and institutions with transparency and accountability mandates, TUGAR has implemented various measures to improve coordination.⁴⁰ These measures include facilitating regular meetings between agency heads to enhance synergy, creating integrated data management platforms for real-time data sharing, and promoting standardised reporting formats.⁴¹ TUGAR also plays a crucial role in capacity building for personnel in anti-corruption agencies, focusing on data management, reporting standards, and the use of technology in monitoring and evaluation.⁴²

³⁵ Technical Unit on Governance and Anti-Corruption Reforms (2021). Mapping and Scoping of the Nigerian Extractive Sector Anti-Corruption Interventions. https://tugar.org.ng/wp-content/uploads/2021/11/mapping_scoping0921.pdf, accessed on July 14th 2024.

³⁶ Nigeria Financial Intelligence Unit Reporting Portal. <https://www.nfiu.gov.ng/rapidAml/register>, accessed on September 7th 2024.

³⁷ Treasury Single Account (TSA). <https://placng.org/Legist/an-overview-of-the-treasury-single-account-tsa/>, accessed on September 7th 2024.

³⁸ Independent Corrupt Practices and Other Related Offences Commission (2016). Economic and Financial Crimes Commission, Independent Corrupt Practices and Other Related Offences Commission, Code of Conduct Bureau revitalized to fight corruption. https://icpc.gov.ng/2016/05/13/efcc-icpc-ccb-cct-revitalised-fight-corruption/?doing_wp_cron=1725717880.1597769260406494140625, accessed on September 7th 2024.

³⁹ Technical Unit on Governance and Anti-Corruption Reforms. <https://tugar.org.ng/home/>, accessed on September 11th 2024.

⁴⁰ Technical Unit on Governance and Anti-Corruption Reforms (2022). Rapporteur's Report for the International Anti-Corruption Day 2022. <https://tugar.org.ng/wp-content/uploads/2024/03/2022-Anti-Corruption-Day-Report.pdf>, accessed on September 11th 2024.

⁴¹ Ibid.

⁴² Technical Unit on Governance and Anti-Corruption Reforms (2021). Mapping & Scoring Survey of Anti-Corruption and Government Initiatives in Public Finance Management Systems in Nigeria. https://tugar.org.ng/wp-content/uploads/2021/11/mapping_scoping0921.pdf, accessed on June 28th 2024.

Regarding the involvement of civil society organisations, the EFCC has been at the forefront of engaging with civil society organisations (CSOs) in different programs and fulfilling their mandates. Responding to the interview questions, the Director of Public Affairs of the EFCC CE stated that civil society organisations are fully engaged in asset tracking and recovery, that the investigations leading to the tracing and recovery of some stolen public funds emanated from CSOs, and that the commission is determined to ensure that the trends continue by building mutual trust and confidence to encourage CSOs to share corruption-related information with the Commission. This mutual trust and confidence are crucial for the success of anti-corruption efforts. On May 15th 2024, the Executive Chairman of the EFCC, while addressing the executives of the Conference of Northern States Civil Society Networks, stated that: “many CSOs have been set up and funded by State governments and corrupt individuals deliberately to attack the agencies set up to enforce anti-corruption laws in the country. There are instances of CSOs championing ill-motivated causes, offering defences to groups and individuals indicted of corruption, which has hindered the collaboration between the EFCC and some civil society organisations”.⁴³ The Executive Chairman did not provide an elaborate example or names of such civil society organisations. The ICPC also stated their renewed commitment to the engagement of CSOs, which is in line with their statutory mandate of raising awareness with the public and educating citizens on and against corruption to mobilise their support, in line with section 6 (e-f) of the Corrupt Practices and Other Related Offences Act 2000. The ICPC ensures partnership with CSOs through the establishment of the National Anti-Corruption Coalition (NACC),⁴⁴ which helps to increase public sensitisation against corruption, empowers CSOs to demand transparency and accountability in governance, and facilitates public dialogue on anti-corruption strategies in the country. While many civil society organisations attest to the collaboration between the ICPC and CSOs, they insist on the ICPC being transparent in prosecuting corrupt public officials.

The ICPC has also introduced programs such as the National Anti-Corruption Coalition (NACC),⁴⁵ Students Anti-Corruption Clubs (SACC),⁴⁶ Students Anti-Corruption Vanguard (SAV),⁴⁷ Anti-Corruption and Transparency Units (ACTUs),⁴⁸ which serves as an internal watchdog identifying and mitigating corrupt practices among personnel of Ministries, Departments and Agencies (MDAs), Ethics and Integrity Compliance Scorecard,⁴⁹ Constituency and Executive Projects Tracking Initiative (CEPTI)⁵⁰ and Whistleblower Protection Program.⁵¹ Nigeria ratified the African Union Convention on the Prevention and Combating of Corruption (AUCPCC)⁵² Economic Community of West African States (ECOWAS) Convention on Fighting Corruption and joined the Open Government Partnership (OGP) in July 2016. The ratification of these critical regional and international agreements shows Nigeria's commitment to combating corruption.

The Code of Conduct Bureau is also a critical agency that enforces mandatory asset declaration by public officials with the aim of curtailing corruption in Nigeria. The declaration is meant to serve as a deterrent against corruption and illicit enrichment by public officials. Public officers are required to declare their assets and liabilities periodically, while civil servants are required to declare their assets upon entrance and after every four years, and political appointees are mandated to declare their assets at the beginning and end of their tenures.⁵³ However, in practice, it has become a mere formality by public officials due to the poor enforcement of the code and verification of the assets declared. The lack of public access to the declared assets for scrutiny and accountability assessment further worsens this. The CCB has faced challenges such as political interference and the lengthy and complex legal process of prosecuting asset declaration cases, often leading to delays and dismissals of most cases of asset declaration involving public officials. Also, the lack of whistleblower and witness protection laws has led to witnesses being intimidated and reluctant to present evidence for fear of retaliation, affecting the CCB and making most cases dismissed for weak evidence.⁵⁴ However, the CCB has made significant strides. The establishment of the Department of Proceeds of Crime Recovery and Management on September

⁴³ Economic and Financial Crimes Commission (2024). Olukoyede to CSOs: Stop Support for Corruption. <https://www.efcc.gov.ng/efcc/news-and-information/news-release/10070-olukoyede-to-csos-stop-support-for-corruption>, accessed on September 7th 2024.

⁴⁴ Independent Corrupt Practices and Other Related Offences Commission (2016). ICPC Reinigorates Anti-Corruption Coalition. <https://icpc.gov.ng/2016/02/18/icpc-reinigorates-anti-corruption-coalition/>, accessed on September 7th 2024.

⁴⁵ Eromosele F. (2023). ICPC, CSOs, and NGOs renew interactions to tackle corruption in Nigeria. https://www.vanguardngr.com/2023/12/icpc-csos-ngos-renew-interactions-to-tackle-corruption-in-nigeria/#google_vignette, accessed on September 7th 2024.

⁴⁶ Independent Corrupt Practices and Other Related Offences Commission (2024). ICPC Strengthens Its Youth Engagement in Abia State: Inaugurates 30 Anti-Corruption Clubs. <https://icpc.gov.ng/2024/02/23/icpc-sensitizes-fresh-students-of-admiralty-university-during-its-6th-matriculation-ceremony/>, accessed on September 7th 2024.

⁴⁷ Independent Corrupt Practices and Other Related Offences Commission (ICPC) (2021). ICPC Inaugurates Student's Anti-Corruption Vanguard (SAV) of IMT, Enugu. ICPC, November 25, 2021. <https://icpc.gov.ng/2021/11/25/icpc-inaugurates-students-anti-corruption-vanguard-sav-of-imt-enugu/>, accessed on September 7th 2024.

⁴⁸ Anti-Corruption and Transparency Unit (ACTU). <https://icpc.gov.ng/actu/>, accessed on September 7th 2024.

⁴⁹ Nigeria Deposit Insurance Corporation (2023). Press Release. <https://ndic.gov.ng/ndic-emerges-overall-best-in-icpc-2023-ethics-and-integrity-compliance-scorecard-of-mdas/>, accessed on 7th September 2024.

⁵⁰ Independent Corrupt Practices and Other Related Offences Commission (ICPC) (2024). Constituency and Executive Projects Tracking Initiative (CEPTI). <https://icpc.gov.ng/constituency-executive-projects/>, accessed on November 4th 2024.

⁵¹ Independent Corrupt Practices and Other Related Offences Commission. https://icpc.gov.ng/?doing_wp_cron=1725529187.0175030231475830078125, accessed on 7th September 2024.

⁵² African Union. African Union Convention on Preventing and Combating Corruption. <https://au.int/en/treaties/african-union-convention-preventing-and-combating-corruption>, accessed on 7th September 2024.

⁵³ Interview with the Director, Code of Conduct Bureau on August 12th 2024.

⁵⁴ Ibid.

10, 2024, is a clear demonstration of the bureau's commitment to fighting corruption.⁵⁵ This department is tasked with recovering stolen assets from corrupt public officers within and outside Nigeria.

The CCB needs to strengthen its verification mechanisms of declared assets and cross-check them with other agencies. This is a crucial step in ensuring the integrity of the asset declaration process. Also, for adequate transparency, the public should be granted access to some levels of information in a manner that protects public officials' personal and sensitive information. The public should know the types of assets declared and their overall value.

Good Practices

- Multiple anti-corruption bodies, such as the TUGAR, ICPC, CCB, EFCC, and PCC, have been established in Nigeria.
- Agencies like NEITI and the Fiscal Responsibility Commission have specific mandates and expertise.
- The legal framework contains robust anti-corruption measures.
- Anti-corruption agencies such as ICPC and EFCC engage civil society organisations in public awareness campaigns and as prosecution witnesses in high-profile cases to enhance the effectiveness of anti-corruption measures in Nigeria.
- The Public Procurement Act (PPA) provides comprehensive guidelines for stakeholders involved in procurement processes.
- ICPC programs serve as an internal watchdog that identifies and mitigates corrupt practices among various government ministries and program personnel.
- The ratification of the African Union Convention on the Prevention and Combating of Corruption (AUCPCC) Economic Community of West African States (ECOWAS) Convention on Fighting Corruption.
- Nigeria joined the Open Government Partnership (OGP) in July 2016.
- The establishment of the department of Proceeds of Crime Recovery and Management by the Code of Conduct Bureau demonstrates the bureau's commitment to fighting corruption and recovering stolen assets from corrupt public officials.

Deficiencies

- The financial and operational autonomy of anti-corruption bodies like the EFCC, ICPC and CCB is compromised. The EFCC is vulnerable due to the President's power to remove its chairman and other functional officers within the Commission.
- There is a lack of resources for implementing anti-corruption policies and strategies. The delay in operational funds hampers the investigative capabilities of anti-corruption bodies.
- Asset declarations to the Code of Conduct Bureau, one of the major agencies to prevent constitutional corruption in Nigeria, have become mere formalities, such as asset declarations by public officials, which are intended to be tools for avoiding corruption and illicit enrichment. However, there are no explicit requirements for the contents of these declarations to be made public.⁵⁶
- There is a lack of accessibility and coordination among anti-corruption agencies, especially in the area of data management and information sharing, which has led to incomplete and inefficient reporting, as reported by TUGAR.
- The PPA's robust guidelines are often not followed in practice, reducing their effectiveness. The rigidity of the codes, enshrined in the Constitution, makes them difficult to update in response to new forms of fraud.

4.1.2 Article 7.1 – Public Sector Employment

The constitution of the Federal Republic of Nigeria, chapter 6, section 170⁵⁷ establishes the Federal Civil Service Commission.⁵⁸ It regulates the appointment into the offices of the Federal Civil Service Commission after an advertisement in three national newspapers and the commission's website for six weeks from the date of the placement of the ad. This process involves an annual competitive entry examination for new entrants. The Federal Civil Service Commission examines collaboration with the Office of the Head of Civil Service, the Administrative Staff College of Nigeria and the Public Service Institute of Nigeria. Candidates are expected to possess the relevant qualifications for the field they are applying for, and final recommendations are made by the MDA in line with their desired requirements. New entrants who have stayed for the probation period of six months are mandated to sit for the compulsory examination for confirmation in the service.

This development follows the UNCAC recommendation for a performance-based management system that ensures efficiency and a merit-based approach to recruitment into the federal civil service. This led to the adoption of the new edition of the Public Service Rules (PSR) in July 2023, which reflects ongoing reforms in public service delivery and provides standard operating procedures and

⁵⁵ Code of Conduct Bureau (2024). Code of Conduct Bureau prepared to recover stolen assets from public officials. <https://ccb.gov.ng/?p=1141>, accessed on November 4th 2024.

⁵⁶ The Socio-Economic Rights and Accountability Project (SERAP) (2020). A Short Guide on Assets Declaration by Public Officials in Nigeria. <https://www.orodataviz.com/a-short-guide-on-assets-declaration-by-public-officials-in-nigeria/>, accessed on September 11th 2024.

⁵⁷ Constitution of the Federal Republic of Nigeria (Chapter 6, Section 170). <http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>, accessed on November 4th 2024.

⁵⁸ Office of the Head of the Civil Service of the Federation. <https://www.ohcsf.gov.ng/>, accessed on November 4th 2024.

policies that regulate recruitment.⁵⁹ The Public Service Rules provide clear procedures for recruiting, training, promoting, and disciplining public officials. However, the effectiveness of these procedures cannot be ascertained based on media reports of job racketing among public officials.⁶⁰ There are also different House of Representatives probe committees for cases of job racketing among MDA officials.^{61,62,63,64} The challenges of balancing the federal character principles monitored by the Federal Character Commission, which emphasises inclusiveness and representation of all ethnic and religious groups, and maintaining a merit-based recruitment system remained a problem for the MDAs, given the known cases of job racketing. One such case involves the case of the ICPC in charge of N0. CR/243/2024 of a staff member of the Federal Ministry of Trade and Investment, and of the Federal Ministry of Works and Housing over allegations bordering on obtaining by false pretence and employment racketeering to the tune of over Twelve Million (NGN12,000,000) (USD 7,476.64).⁶⁵ The House of Representatives Adhoc committee on job racketing in MDAs has also issued queries to the Registrar of the Joint Admissions and Matriculation Board JAMB, regarding recruiting 300 staff from 2015 to date without advertising.¹⁵

These cases highlight the gap in public sector employment in Nigeria and the need for more vital legislative actions to curtail it; it is essential to note the crucial role of the Service Compact with All Nigerians (SERVICOM).⁶⁶ This is an initiative of the Federal Government aimed at promoting effective and efficient service delivery in MDAs to ensure citizen satisfaction and manage the performance-expectation gap between the Government and citizens, as well as other members of the public, on issues of service delivery in the MDAs.⁶⁷ While it serves as an institutional mechanism to fight against public service failure, it establishes system centres at the service front line and develops service improvement plans. It monitors the progress made by each MDA in performing their obligation and carries out independent surveys of the services provided to citizens by the MDAs.⁶⁸ The Service Compact with all Nigerians has a monitoring and evaluation mechanism to ensure compliance with service standards.⁶⁹

The Bureau of Public Service Reforms is implementing Nigeria's National Strategy for Public Service Reforms.⁷⁰ This strategy and reforms are built on 4 Pillars, each with a specific organisation at the helm. The Pillars are Improving the Governance and Institutional Environment (led by the Office of the Secretary to the Government of the Federation), Improving the socioeconomic environment (led by the Ministry of Budget and National Planning), Improving Public Finance Management (led by the Ministry of Finance), and Improving Civil Service Administration (led by the Office of the Head of the Civil Service of the Federation)—the strategy aimed at ensuring proper implementation of laws and innovative practices in public services. The inter-ministerial task team, a collaborative effort drawn from different MDA and other experts, were able to draft the strategy. However, the final copy of the strategy was not published on the BPSR website. While the strategy is currently being implemented, there is also no data available to the authors measuring its effectiveness. The BPSR stated that it is still a work in progress and that the Ministry of Budget and National Planning, which is responsible for coordinating the strategy's effectiveness across MDAs and reports, has yet to submit information on it.

Good practices

- The Federal Character Commission monitors the Federal Civil Service Commission to ensure equitable representation in appointment and promotion.
- The Public Service Rules (PSR) provide standard operating procedures and policies that regulate work and the conditions of public service.
- There are procedures for public officials' recruitment, training, promotion and discipline.
- The National Strategy on Public Service Reforms has been adopted and implemented.
- The Service Compact with All Nigerians promotes effective service delivery and establishes accountability mechanisms, ensuring citizen satisfaction and responsiveness of MDAs.

⁵⁹ Federal Ministry of Interior (2009). Public Service Rules (2008 edition). <https://interior.gov.ng/media/1054/publicservicerules.pdf>, accessed on November 4th 2024.

⁶⁰ This day (2024). Job Racketeering In The Public Service. <https://www.thisdaylive.com/index.php/2023/08/13/job-racketeering-in-the-public-service/>, accessed on September 6th 2024.

⁶¹ Vanguard (2023). Reps query JAMB over lopsided employment in the agency. Retrieved Online at: <https://www.vanguardngr.com/2023/08/reps-query-jamb-over-lopsided-employment-in-agency/>, accessed on July 27th 2024.

⁶² Punch News (2023). 35 MDAs shun Reps job racketeering probe. <https://punchng.com/35-mdas-shun-reps-job-racketeering-probe/>, accessed on September 10th 2024.

⁶³ Daily Post News (2023). Job racketeering: Shock as Reps uncover rot in MDAs. <https://dailypost.ng/2023/09/04/job-racketeering-shock-as-reps-uncover-rot-in-mdas/> accessed September 10th 2024.

⁶⁴ Olafusi E. (2023). ICPC probes alleged extortion by reps investigating job racketeering in MDAs. The Cable News. <https://www.thecable.ng/icpc-probes-alleged-extortion-by-reps-investigating-job-racketeering-in-mdas/>, accessed on September 10th 2024.

⁶⁵ Independent Corrupt Practices and Other Related Offences Commission Case: Court Remands Two Ministries' Staff over 12 Million Job Racketeering. Available at: <https://icpc.gov.ng/2024/07/10/icpc-case-court-remands-two-ministries-staff-over-12-million-job-racketeering/>, accessed on 6th September 2024.

⁶⁶ Service Compact with All Nigerians SERVICOM (2024). Service Compact with All Nigerians <https://servicom.gov.ng/our-clinic/about/>, accessed on September 10th 2024.

⁶⁷ Ibid.

⁶⁸ Ibid.

⁶⁹ Service Compact with All Nigerians. <https://servicom.gov.ng/>, accessed on July 5th 2024.

⁷⁰ Bureau of Public Service Reforms (2024). National Strategy on Public Service Reforms Update. <https://bpsr.gov.ng/en/resources/current-reforms-3/reform-updates2#>, accessed on September 10th 2024.

Deficiencies

- The federal character principle has allowed unqualified people to occupy sensitive positions, contributing to failed governance and poor public service delivery.
- There are persistent allegations of job racketeering and sale of employment letters in MDAs.
- Mismanagement of the Integrated Payroll and Personnel Information System (IPPIS) has been reported.
- Although SERVICOM has a monitoring mechanism, the overall effectiveness of monitoring and evaluation frameworks remains unclear, leading to potential gaps in service delivery and performance assessments.
- Persistent reports of job racketeering undermine the integrity of the recruitment process, which indicates systemic corruption and irregularities that need urgent addressing.

4.1.3 Articles 7, 8 and 12 – Codes of Conduct, Conflicts of Interest and Asset Declarations

Articles 7, 8, and 12 of the UNCAC provide that State parties shall establish procedures for the public services to promote transparency, efficiency, and accountability, prevent conflict of interest, the misuse of public offices for personal gain, the effective management of public resources, and foster public trust in the public service.

The code of Conduct for Public Officers in Nigeria is enshrined in the constitution, while the Code of Conduct Bureau administers and ensures compliance with the law.⁷¹ Section 5 of the Code of Conduct and Tribunal Act⁷² made provisions regarding conflict of interest; the Act stated that a public officer shall not put himself in a position where his interest conflicts with his duties and responsibilities. The code also prohibits maintaining foreign accounts, receiving undue benefits from acts omitted to be done or done purposely to benefit from it, abuse of powers, restrictions on loans, holding other professional positions, running private businesses while holding public offices, accepting gifts from private entities that have an interest or dealing with the government. The code also makes it mandatory for all public officers to declare their assets when resuming public position, the assets of their spouse and children under 18. The code of conduct tribunal is dedicated explicitly to hearing cases of public officers breaching the code and applying the appropriate sanctions where necessary. The court investigates and prosecutes cases related to breach of conflict of interest.

However, verifying the declaration of assets, especially by politically exposed persons, becomes problematic. The authors tried to determine the contents of the information declared by the winners of the 2023 general elections—however, the necessary information has yet to be made public. The details of those who declared their assets before assuming office and after leaving office are not publicly available for scrutiny. It is also important to note that while the Code prohibits public officers from maintaining foreign bank accounts, the Central Bank of Nigeria also issues guidance notes on bank disclosure requirements. However, there are no clear laws requiring private entities to maintain proper books of records and disclose financial statements. Article 12 (4) of the Convention states that each state party shall disallow tax deductibility of expenses that constitute bribes. Different legal frameworks in Nigeria prohibit bribery, although the expenses that constitute bribes are not expressly mentioned in laws such as the Criminal and Penal Codes, Fiscal Responsibility Act (2007), National Anti-Corruption Strategy (NACS), Public Procurement Act (2007), Money Laundering (Prohibition and Prevention) Act (2022), Banks and Other Financial Institutions Act (1991), Code of Conduct Bureau and Tribunal Act, Corrupt Practices and Other Related Offences Act (2000) and others. However, the recommendations from the First and Second Review Cycles clearly stated the need to disallow the tax deductibility of expenses that constitute bribes. This is because such costs may be hidden under different headings, such as public relations, which Nigeria still needs to comply with as of the time of writing of the report.

The Code of Conduct Bureau (CCB) and Code of Conduct Tribunal (CCT) are responsible for establishing and maintaining a high standard of morality in government business.⁷³ It receives asset declarations from public officers and examines them to ensure compliance with the provisions of the Code of Conduct. The Code of Conduct Tribunal (CCT) is an independent body that tries public officers who breach the Code of Conduct.⁷⁴

Good Practices

- The Code of Conduct Bureau (CCB) receives asset declarations from public officers and examines them to ensure compliance with the provisions of the Code of Conduct. It verifies, investigates complaints and refers violations to the Code of Conduct Tribunal.
- The Code of Conduct Tribunal (CCT) is an independent body that tries public officers who breach the Code of Conduct.⁷⁵

⁷¹ Fifth Schedule, Part 1 of the Constitution of the Federal Republic of Nigeria 1999 (As Amended):

<https://nigerian-constitution.com/fifth-schedule-part-1-code-of-conduct-for-public-officers-code-of-conduct-tribunal/>, accessed on November 4th 2024.

⁷² Code of Conduct and Tribunal Act: <https://budeshi.ng/budeshi-hub/resources/0b5e2.pdf>, accessed on November 4th 2024.

⁷³ Code of Conduct Bureau <https://ccb.gov.ng/>, accessed September 24th 2024.

⁷⁴ Omisore B.O & Okofu B.I (2014). Staff Recruitment and Selection Process in the Nigerian Public Service: What is to be done? <http://dx.doi.org/10.5296/ijhrs.v4i3.6367>, accessed September 24th 2024.

⁷⁵ Omisore B.O & Okofu B.I (2014). Staff Recruitment and Selection Process in the Nigerian Public Service: What is to be done? <http://dx.doi.org/10.5296/ijhrs.v4i3.6367>, accessed September 24th 2024.

- The code makes it mandatory for all public officers to declare their assets at the resumption of office and after they served.

Deficiencies

- The Code of Conduct Bureau does not make declared assets of public officers publicly accessible, hindering verification by civil society organisations and the general public.
- There is no specific legal framework mandating the CCB to make public asset declarations.
- Expenses that might constitute bribes are not explicitly disallowed as tax deductions in the law.

4.1.4 Article 7.3 – Political Financing

Nigeria has a legal framework guiding how political parties operate and are funded, which includes the 1999 Constitution as amended, the 2022 Electoral Act,⁷⁶ and the Independent National Electoral Commission's (INEC) 2022 Regulations and Guidelines for Political Parties.⁷⁷ The development of the 2022 Electoral Act actively involved civil society organisations, references to court rulings, lessons learned and observer recommendations from international observers and civil stakeholders.

Concurrent statutory provisions exist in the laws, such as the 2006 Advance Fee Fraud and Other Fraud Related Offences Act,⁷⁸ the 2004 Economic and Financial Crimes Commission Establishment Act,⁷⁹ The 2000 Corrupt Practices and Other Related Offences Act,⁸⁰ the 2020 Companies and Allied Matters Act (CAMA),⁸¹ The 2022 Money Laundering (Prevention and Prohibition) Act⁸² and the 2022 Terrorism (Prevention and Prohibition) Act.⁸³ The Independent National Electoral Commission and other anti-corruption agencies enforce these laws, promote citizen participation, and provide public education on electoral matters. In the past, political parties were funded using taxpayer money by the INEC. Still, such practices do not exist anymore, given the limited availability of public funds for other development projects. Political parties are funded by selling the party manifesto and souvenirs, nomination fees, and funds from membership fees in the form of dues, donations and individual contributions or grants to the party. The Political Party Finance (PPF) handbook.⁸⁴ The information provided by INEC clearly states that Political parties could not own or receive assets from outside Nigeria or receive government funding at the time of writing this report.

Section 225(1) of the 1999 Nigerian Constitution states that "Every political party shall, at such times and in such manner as the Independent National Electoral Commission may require, submit to the Commission a detailed annual statement and analysis of its sources of funds and other assets together with a similar statement of its expenditure."⁸⁵ Also, Section 89(3) of the Electoral Act 2022 states that "Election expenses of a political party shall be submitted to the Commission in a separate audited return within six months after the election, and such return shall be signed by the political party's auditors and countersigned by the Chairman of the party and be supported by an affidavit by signatories as to the correctness of its contents."⁸⁶

In practice, the funds accrued from membership fees and the selling of nomination fees do not cover the cost of elections in Nigeria. Individual candidates are primarily funding their campaigns and all the expenses involved, which also covers the operational cost for political parties to organise rallies, outreaches, souvenirs, media campaigns and other logistics involved in participating in an election, especially for presidential campaigns across States and regions of Nigeria which is a violation of Chapter VII, Part I, section 221 of the 1999 Constitution which states that only political parties can fund rallies, campaigns and other costs of running elections in the country. Also, section 88(8) of the 2022 Electoral Act states that: 'No individual or other entity shall donate to a candidate more than NGN 50,000,000 (USD 31,149.50), which allows entities to donate up to NGN 50 million (USD 31,149.50) to support candidates of their choice. Similarly, section 90 of the Electoral Act 2022 contains several provisions allowing donations from individuals and

⁷⁶ ELECTORAL ACT (2022). Including INEC Regulations and Guidelines for the Conduct of Elections (2022). Policy and Legal Advocacy Centre (PLAC). <https://placng.org/i/wp-content/uploads/2022/07/Electoral-Act-2022.pdf>, accessed on September 10th 2024.

⁷⁷ INEC (2022). Regulations and Guidelines for the Conduct of Elections, 2022. https://inecnigeria.org/wp-content/uploads/2022/06/REGULATIONS-AND-GUIDELINES-FOR-THE-CONDUCT-OF-ELECTIONS-2022_updttd.pdf, accessed on September 10th 2024.

⁷⁸ Advanced Fee Fraud and Other Fraud Related Offences (Amended) Act (2006). https://nairametrics.com/wp-content/uploads/2013/03/Adavnced_fee-fraud_amend_act_2005.pdf, accessed on September 10th 2024.

⁷⁹ ECONOMIC AND FINANCIAL CRIMES COMMISSION (2004). ECONOMIC AND FINANCIAL CRIMES COMMISSION (ESTABLISHMENT) ACT 2004. https://www.efcc.gov.ng/efcc/images/pdfs/establishment_act_2004.pdf, accessed on September 10th 2024.

⁸⁰ Independent Corrupt Practices and Other Related Offences Commission (2000). Corrupt Practices and Other Related Offences Act, 2000 Explanatory Memorandum. <https://www.icpc.gov.ng/wp-content/uploads/downloads/2012/09/CORRUPT-PRACTICES-ACT-2010.pdf>, accessed on September 2024.

⁸¹ Corporate Affairs Commission (2020). Companies and Allied Matters Act, 2020 Reference Notebook. <https://www.cac.gov.ng/wp-content/uploads/2020/12/CAMA-NOTE-BOOK-FULL-VERSION.pdf>, accessed on September 10th 2024.

⁸² Money Laundering (Prevention and Prohibition) Act, (2022). <https://placng.org/i/wp-content/uploads/2022/05/Money-Laundering-Prevention-and-Prohibition-Act-2022.pdf>, accessed on September 10th 2024.

⁸³ Terrorism (Prevention and Prohibition) Act (2022). https://nctc.gov.ng/ova_doc/terrorism-prevention-publication-web/, accessed on September 10th 2024.

⁸⁴ Independent National Electoral Commission (2005). Political Party Finance Handbook INEC March 2005. https://www.inecnigeria.org/wp-content/uploads/2018/10/Political_Party_Finance_Handbook.pdf, accessed on September 10th 2024.

⁸⁵ Constitution of the Federal Republic of Nigeria 1999. <https://nigeriarights.gov.ng/files/constitution.pdf>, accessed on September 10th 2024.

⁸⁶ Ibid.

entities.^{87,88} The law prohibits external funding from other organisations, such as religious bodies, non-governmental organisations, and companies, and funding from foreign sources; what needs to be clarified is whether the prohibition applies to political parties alone or candidates. While the law allows for potential limits on individual donations to political parties, such limits were not stated, as participants from the All-Progressive Congress political party alluded to during the interview section.⁸⁹ However, it was said that parties must disclose the source of any donation exceeding NGN 100,000 (USD 62.31).⁹⁰

The financial barriers to election participation in Nigeria are growing as nomination fees have continued to rise over recent election cycles. However, the legal framework around these fees is not explicitly defined by law. Instead, each political party determines its nomination fees in line with internal rules or party constitutions. At the same time, the Electoral Act and guidelines from the Independent National Electoral Commission (INEC) govern campaign finance limits and the conduct of elections. Although INEC limits campaign spending, it does not regulate the nomination fees charged by parties, leading to varying amounts set independently by each party for different candidate positions.

The high nomination fees and insufficient funds from donations create an economic barrier for many candidates. For example, in the 2015 general election, the All-Progressives Congress (APC) set its presidential nomination fee at NGN 27 million (approximately USD 16,825),⁹¹ while the People's Democratic Party (PDP) set its fee at NGN 22 million (about USD 13,710).⁹² By 2019, the APC had increased this fee to NGN 45 million (about USD 28,022), while the PDP's fee was NGN 12 million (USD 7,471).^{93,94} In the most recent 2023 elections, APC's presidential nomination fee reached NGN 100 million (USD 62,309), while the PDP set it at NGN 40 million (USD 24,809).^{95,96} These increasing fees have raised concerns about the fairness of the political process, especially for marginalized groups like women and youth, who are disproportionately affected by high unemployment and underemployment.

The APC and the PDP made a payment exemption for women and a 50% reduction in the cost of nomination forms for the youth. However, it is a tiny proportion of the financial cost candidates have to bear as the system was heavily monetised. Also, most of the parties needed to collate and maintain a credible, accurate register of all the members to ensure accountability of their dues and levies. It is worth noting that the financing of the political parties and elections was not mainly from the dues and levies but partly from powerful, influential figures who wield significant power and financial resources to influence political nominations and elections and act as mentors or sponsors to political candidates usually referred to as “godfathers and moneybags”,^{97,98} which hurts democracy, producing a class of elites who control the economic and political powers of the country and another class of masses who yield their loyalty to the elites to secure access to state resources to be delivered as “good” or compensation for loyalty.⁹⁹ The implication of this is that it makes party leaders loyal and captives of the party financiers, which may lead to political capture of the electoral process and the entire organisation of the parties.¹⁰⁰ INEC has also published reports of indictment of political parties for not maintaining proper financial records and periodic audits as required by the law.¹⁰¹

Regarding the spending limit for an election by political parties and candidates, the 2022 Electoral Act pegged the expenditure limit for political parties in a presidential election is NGN 4 billion (USD 2,525,290.40).¹⁰² For National Assembly candidates, the

⁸⁷ International IDEA. (2024). Political Finance in the Digital Age: The Case of Nigeria. Retrieved from <https://www.idea.int/sites/default/files/2024-05/political-finance-in-the-digital-age-the-case-of-nigeria.pdf>, accessed on 5th July 2024.

⁸⁸ The exchange rate used in this document is the official exchange rate of the Nigerian Naira (NGN) to the US Dollar (USD), which, as of October 1, 2024, is ₦1 = USD 0.0006099 or equivalently, \$1 = NGN 1,639.57.

⁸⁹ Interview with Nze Chidu. Deputy National Organizing Secretary, All Progressive Congress. Conducted by Umar Yakubu, Abuja on July 10th 2024.

⁹⁰ INEC (2024). Report of the 2023 General Election. <https://inecnigeria.org/wp-content/uploads/2024/02/2023-GENERAL-ELECTION-REPORT-1.pdf>, accessed on June 23 2024.

⁹¹ Punch Newspapers (2022). Political parties and the prohibitive cost of nomination forms. <https://tribuneonline.ng/political-parties-and-the-prohibitive-cost-of-nomination-forms/amp/>, accessed on November 4th 2024.

⁹² Daily Trust, (2019): APC, PDP others face campaign funding hurdles', April 5 2018. <https://dailytrust.com/2019-apc-pdp-others-face-campaign-funding-hurdles/>, accessed on June 23rd 2024.

⁹³ Ojo, J., 'Issues in third-party campaign finance', Punch, May 11 2022. <https://punchng.com/issues-in-third-party-campaign-finance/>, accessed on June 2nd 2024.

⁹⁴ Itodo, S., 'Political party nomination fees and shrinking political space', International IDEA, May 12 2022. <https://www.idea.int/news/political-party-nomination-fees-and-shrinking-political-space>, accessed July 4th 2024.

⁹⁵ Maishanu, Abubakar Ahmadu. “Why We Are Charging N100m for Presidential Nomination Form – APC National Chairman.” *Premium Times*, 28 Apr. 2022, <https://www.premiumtimesng.com/news/top-news/526573-why-we-are-charging-n100m-for-presidential-nomination-form-apc-national-chairman.html?tztc=1>, accessed on June 2nd 2024.

⁹⁶ Ojo, J., 'Issues in third-party campaign finance', Punch, May 11 2022, <https://punchng.com/issues-in-third-party-campaign-finance/>, accessed July 2 2024

⁹⁷ Rasak, B., Oye, A.J., Ake, M. & Raji, A.A. (2017). God Fatherism and Political Patronage in Nigeria: A Theoretical Overview. *Political Science Review*. Vol. 8(1):77-101 <https://core.ac.uk/download/pdf/162155481.pdf>, accessed on September 11th 2024.

⁹⁸ The phrase "godfathers and moneybags" is a figurative expression that suggests the involvement of wealthy and influential individuals in a particular situation, often with the implication of secrecy or underhanded dealings.

⁹⁹ Ibid.

¹⁰⁰ Adenekan, S., 'Campaign Finance: INEC fails to sanction APC, PDP, others for violating Nigeria's laws', *Premium Times*, <https://www.premiumtimesng.com/news/top-news/556940-campaign-finance-inec-fails-to-sanction-apc-pdp-others-for-violating-nigerias-laws.html?tztc=1>, accessed on September 11th 2024.

¹⁰¹ Report of the 2023 General Election (Abuja: INEC, 2024). <https://inecnigeria.org/wp-content/uploads/2024/02/2023-GENERAL-ELECTION-REPORT-1.pdf>, accessed on September 11th 2024.

¹⁰² Federal Republic of Nigeria Official Gazette (2022). ELECTORAL ACT, 2022. <https://placng.org/i/wp-content/uploads/2022/02/Electoral-Act-2022.pdf>, accessed on November 6th 2024.

expenditure limit is NGN 70 million (USD 42,000.00) for senatorial candidates and NGN 40 million (USD 24,892.32) for House of Representatives candidates. Governor candidates have a maximum campaign expenditure limit of NGN 1 billion (USD 602,000.00).^{103,104} Also, third-party funding of campaigns is allowed in Nigeria, but such donations must be disclosed to INEC, the regulatory body ensuring transparency in the electoral process. Cases of abuse were observed during the 2023 election, as politicians used different support groups to bypass spending limits, including financial technology (fintech) to finance campaigns.¹⁰⁵ Continuous efforts to close legislative loopholes and implementation gaps are urgent and of utmost importance to improving the country's overall effectiveness of the political finance regime.¹⁰⁶ Regarding the risks associated with the digitalisation of political finance, INEC needs to focus on fostering specific skills and knowledge to track and monitor the deployment of digital and financial technologies in the country's electoral landscape.¹⁰⁷

The penalties prescribed in the Act for non-compliance, such as a fine of NGN 1 million (USD 604.32), are inadequate to deter parties from violating the law.¹⁰⁸ There is a need for more robust enforcement mechanisms and more stringent penalties capable of compelling political parties to adhere to the requirements for financial transparency. This is important as civil society organisations focused on electoral financing transparency, such as the Center for Fiscal Transparency and Public Integrity, host a database to collate disclosure of sources of funding for elections by politicians.¹⁰⁹ These efforts are crucial in promoting financial transparency and integrity in the electoral process. However, despite their advocacy and writing to political candidates and parties, political parties and candidates have yet to comply by disclosing their sources of funding for electoral costs in Nigeria. This shows the secrecy involved in political party financing in Nigeria, requiring transparency and more robust compliance measures by INEC.

It is also important to note that from the 2023 general election, INEC continued to face issues related to institutional capacity, proper election planning, logistics management, operational expertise, deployment of ad-hoc staff, late polling unit opening, and uneven voter distribution.¹¹⁰ Despite the cashless policy introduced by Muhammadu Buhari's administration to reduce vote buying, selling, and the commercialization of voting, cases of vote buying were still reported during the 2023 election. Notably, vote buying occurred in local and foreign currencies, including the U.S. dollar.^{111,112}

Good Practices

- Nigeria has established a comprehensive legal framework governing political parties, including the 1999 constitution and the 2022 electoral acts.
- Political parties must submit statements of funding sources and exposure to INEC.
- The 2022 Electoral Act limits individual donations and sets expenditure limits for political parties and candidates.
- The Electoral Act prohibits political parties from receiving anonymous or foreign donations.
- The development of the 2022 Electoral Act was a comprehensive process that actively involved civil society organisations, court rulings, lessons learned, and observer recommendations from international observers, thereby incorporating global perspectives and international standards.

Deficiencies

- While the Electoral Act of 2022 established the limit for expenditure on political expenses, INEC has yet to implement this law effectively.
- Despite the robustness of the legal framework on electoral financing, a year after the 2023 general elections, INEC, the regulating body, and most political parties still need to make their election expenses public as mandated by the law.
- INEC has yet to take decisive action against parties that have failed to comply with the Act's financial disclosure requirements.
- From the 2023 election, it was observed that INEC continued to face issues related to institutional capacity.
- The penalties prescribed in the Act for non-compliance, such as a fine of NGN 1 million (approximately USD 604), are inadequate to deter parties from violating the law.

¹⁰³ Alayande, A., 'Running digital: Online political advertising and Nigeria's 2023 general elections', Dataphyte, September 27 2022, accessed June 23 2024

¹⁰⁴ International Foundation for Electoral System (2023). Election FAQs: Nigeria 2023 General Elections February 25 and March 11, 2023. <https://www.ifes.org/sites/default/files/2023-02/IFES%20Nigeria%20Election%20FAQs%202023%20General%20Elections.pdf>, accessed on September 11th 2024.

¹⁰⁵ International IDEA. (2024). Addressing Nigeria's Unresolved Electoral Reform Issues. <https://www.idea.int/news/addressing-nigerias-unresolved-electoral-reform-issues>, accessed on September 11th 2024.

¹⁰⁶ Itodo, S., 'Political party nomination fees and shrinking political space', International IDEA, 12 May 2022, accessed September 11th 2024

¹⁰⁷ Electoral Act, 2022. (2022). Government Gazette, No. 13, A 455.

¹⁰⁸ Ibid.

¹⁰⁹ Center for Fiscal Transparency and Public Integrity. Electoral Financing Database. <https://fiscaltransparency.org/electoralfinancing/>, accessed on September 11th 2024.

¹¹⁰ European Union Election Observation Mission (2023) Nigeria General Elections 25 February and 18 March 2023. <https://www.eods.eu/library/EU%20EOM%20NGA%202023%20FR.pdf>, accessed on September 11th 2024.

¹¹¹ Yiaga Africa Election Report (2023). Dashed Hopes? Yiaga Africa Report on the 2023 General Election. https://yiaga.org/wp-content/uploads/2023/07/Dashed-Hopes-Yiaga-Africa-Report-on-the-2023-General-Election_.pdf, accessed on September 11th 2024.

¹¹² Nigeria Civil Society Situation Room (2023). The 2023 General Election Situation Room Pre-Election Assessment. <https://situationroomng.org/wp-content/uploads/2023/02/Situation-Room-Pre-Election-Assessment-on-the-2023-General-Election.pdf>, accessed on September 11th 2024.

- There is low collaboration between political candidates and parties to disclose information regarding their sources of funds for elections. The Center for Fiscal Transparency and Public Integrity hosts a database to collate disclosure of sources of funding for elections by politicians.

4.1.5 Articles 8.4 and 13.2 – Reporting Mechanisms and Whistleblower Protection

When writing this report, Nigeria has yet to pass comprehensive whistleblowing legislation that adequately safeguards citizens who report acts of misconduct by corrupt individuals and groups. This absence not only leaves whistleblowers open to victimisation but also obstructs the country's fight against corruption and the promotion of transparency.¹¹³ Neither the National Assembly nor any state law explicitly provides protections for whistleblowers in the public or private sectors, leaving those who report violations vulnerable to indictment and reprisals from corrupt individuals who are, in most cases, in superior positions to the whistleblowers. There are different industrial court cases of private and public employees who were illegally dismissed, victimised, and not protected against retaliation due to their bold decision to expose misconduct in their places of work.¹¹⁴

In 2008 and 2009, two bills to address this gap were introduced in the National Assembly. The "Whistleblower Protection Bill, 2008" (H.B. 117), sponsored by Senator Ganiyu Olanrewaju, sought to encourage citizens to disclose information of public interest, mainly related to unlawful conduct or corrupt practices, while protecting them from victimisation. The second bill, titled "Safeguarded Disclosure (Whistleblowers, Special Provisions, Etc.) Bill, 2009" (H.B. 167), sponsored by Honourable John Halims Agoda, aimed to provide a procedure for public and private sector employees to disclose information regarding unlawful and irregular practices.¹¹⁵ However, these bills were never passed into law despite advocacy programs led by different civil society organisations, such as the African Centre for Media and Information Literacy (AFRICMIL), Progressive Impact Organisation for Community Development (PRIMORG), Shehu Musa Yar'Adua Foundation (SMYF), and Center for Fiscal Transparency and Public Integrity.¹¹⁶

The Nigerian Senate recently attempted to reintroduce the *Whistleblower and Witness Protection Bill* in 2022 to expand coverage beyond previous attempts and the 2016 Stopgap policy.¹¹⁷ This expansion aimed to provide a more comprehensive and effective whistleblowing system in Nigeria, which could significantly reduce corrupt practices and substantially increase transparency, instilling hope and optimism in the fight against corruption and motivating those who expose such practices. Despite receiving approval from the Senate on Wednesday, March 30, 2022, the bill is still pending further review and approval from the House of Representatives before the president can pass it into law. As of this report, the bill has yet to be enacted by the government.

Despite the absence of specific whistleblower protection laws, codes of practice and policies exist to encourage whistleblowing in the country. For instance, the Central Bank of Nigeria's Code of Corporate Governance for Banks.¹¹⁸ The policy includes provisions encouraging employees to report bribery, corruption, fraud, and other crimes. It also mandates financial institutions to implement and publish a whistleblowing policy as part of their regulatory compliance programs. The First Bank of Nigeria's 2016 ethical report emphasised the importance of the Central Bank's 2012 guidelines, which promote ethical practices and reporting mechanisms within financial institutions.¹¹⁹ However, such frameworks still need to be improved to establish reliable legal protection for whistleblowers. The Federal Ministry of Finance's implementation of the Whistleblowing Stopgap Policy in 2016 was also a significant milestone in Nigeria's efforts to enhance transparency, accountability, and the exposure of corrupt practices.¹²⁰ It also created a secured online portal¹²¹ that allows anyone to disclose information about financial violations, public fund mismanagement, malpractice, fraud, and theft. This portal not only facilitates the reporting of such breaches but also allows individuals to track the progress of their cases, providing a transparent and accessible means of communication. As part of regulatory compliance, private and public institutions increasingly include whistleblowing mechanisms with established channels for reporting misconduct. Organisations like the Economic and Financial Crimes Commission incentivise whistleblowing by offering a 2.5% to 5% percentage of recovered funds to citizens whose reports lead to successful recoveries to foster a culture of accountability and transparency and encourage more people to

¹¹³ Makinde, W. A. (2018). *Whistle Blowing Policy in Nigeria: Issues and Challenges*. *International Journal of Politics and Good Governance*, 9(3), 1-22. Retrieved from <https://www.researchgate.net/publication/336852580>, accessed on November 6th 2024.

¹¹⁴ National Industrial Court of Nigeria (2015). SUIT NO. NICN/EN/124/2012. <https://nicn.gov.ng/index.php/view-judgment/992>, accessed on July 5th 2024.

¹¹⁵ Sule, Ibrahim. Whistleblowers' Protection Legislation: In Search For Model For Nigeria. <https://www.ippa.org/IPPC4/Proceedings/18TransparencyAccountabilityinProcurement/Paper18-8.pdf>, accessed on July 5th 2024.

¹¹⁶ Whistleblowing International Network (2023). CSOs Hold Policy Roundtable On Whistleblower Protection Law in Nigeria. <https://www.corruptionanonymous.org/csos-hold-policy-roundtable-on-whistleblower-protection-law-in-nigeria/>, accessed on September 9th 2024.

¹¹⁷ Premium Times (2019). Senate Reintroduces Whistleblower and Witness Protection Bill. <https://www.premiumtimesng.com/news/more-news/364096-senate-reintroduces-whistleblower-and-witness-protection-bill.html?tztc=1>, accessed on July 5th 2024.

¹¹⁸ Central Bank of Nigeria. (2006). Code of corporate governance for bank post-consolidation. <https://dc.cbn.gov.ng/cgi/viewcontent.cgi?article=1194&context=efr>, accessed on September 9th 2024.

¹¹⁹ Trusted Advisors Law (2023). Safeguarding Whistleblowers in Nigeria Legal Considerations and Rights Protection. <https://trustedadvisorslaw.com/safeguarding-whistleblowers-in-nigeria-legal-considerations-and-rights-protection/>, accessed on July 5th 2024.

¹²⁰ Federal Ministry of Finance, Budget and National Planning. Whistleblower Portal. <https://whistle.finance.gov.ng/>, accessed on September 9th 2024.

¹²¹ Federal Ministry of Finance, Budget and National Planning. Submit a tip. <https://whistle.finance.gov.ng/Cases/Create>, accessed on September 9th 2024.

come forward with critical information without fear of retaliation.^{122,123} One notable case demonstrating the reward policy's effectiveness is the Ikoyi whistleblower incident in 2017. A whistleblower helped the Nigerian government recover NGN 20,049,324,000 (USD 12,065,115.77) from a property in Ikoyi, Lagos. The Federal Ministry of Finance subsequently paid the whistleblower a reward of NGN 421 million (USD 252,600).¹²⁴ Since introducing the whistle-blower policy by the Federal Ministry of Finance, the federal government has recovered over (USD 178 million) that was stolen as of June 5, 2017.¹²⁵ It has also received over 5000 tips from the public through its online portals for whistleblowing, emails, phone calls and SMS as of July/August 2017. This shows the public's commitment to reporting corruption cases and the protection they receive in doing so, ensuring their safety and security.¹²⁶

The Legal Practitioners Disciplinary Committee comprises the Attorney-General of the Federation, State Attorney Generals, and twelve (12) Legal Practitioners appointed by the Body of Benchers to address issues of misconduct by legal practitioners. However, the program has lost momentum. There is no practical protection for whistleblowers, and evidence abounds of the victimisation of those who came forward to submit reports to the Ministry, discouraging many citizens from coming forward to blow the whistle. One such case involved auditors at the Federal Mortgage Bank of Nigeria (FMBN), who faced severe consequences for exposing contract fraud to the Ministry of Finance and refusing to endorse the Bank's fraudulent 2016 Half-Year Income Validation Report. When the Internal Audit Group was directed to validate the Finance Group's submission, which reported a surplus of N423,653,187 (approximately USD 263,000.00), they discovered it was a loss. For exposing this malfeasance and insisting on accurately reporting the loss, the management retaliated against the auditors in question. One was transferred from headquarters, where his expertise was most needed, to the Jalingo office during his annual leave. His employment was then terminated on May 8, 2017. In August 2017, the other was placed on indefinite suspension. AFRICMIL intervened through a series of appeals to the Minister of Power, Works and Housing, whose Ministry supervises the Bank, to protect the whistleblowers by ordering their reinstatement and cessation of further victimisation. The advocacy eventually persuaded the Ministry to constitute a panel to investigate the matter. After a sitting that stretched through several weeks, the panel in December 2017 produced a report that recommended the lifting of the second auditor's suspension and his return to work immediately.¹²⁷

Although the Bank recalled the auditor as directed by the Ministry, he was transferred from the headquarters to the office in Port Harcourt. Meanwhile, the first auditor, who has been jobless since May 2017, is still fighting for his reinstatement as of this report. Despite indicating that the report recommended his recall, he has not been formally notified. This ongoing struggle underscores the need for a law protecting and supporting whistleblowers like Ibrahim, who risk their careers to uphold transparency and accountability.^{128,129}

Another case study involves an assistant director, head of the Servicom unit, directorate of technical cooperation in Africa (DTCA), and an agency of the Ministry of Foreign Affairs, Abuja. On April 25, 2016, the assistant director reported a fraud case involving NGN 390,000,000 (USD 229,000) and NGN 800,000 (USD 489.24) to the Economic and Financial Crimes Commission (EFCC). The fraud was orchestrated by a cartel led by the Acting Director-General of DTCA. The funds were allocated for monitoring and evaluating Nigerian Technical Cooperation Fund (NTCF) projects, jointly overseen by DTCA and the African Development Bank (AfDB), and for celebrating the NTCF's tenth anniversary.¹³⁰ However, instead of using the funds for their intended purposes, the Acting Director-General of DTCA and some staff members diverted them for personal gain. When the assistant director raised concerns in line with the government's anti-corruption drive, he not only became a target for retaliation but also faced severe threats and intimidation.¹³¹ Amid the stress this caused, he was accused of breaching the Oath of Secrecy, absenteeism, failure to follow lawful orders, and making false accusations against government officials. On December 19, 2016, the same month the government introduced its whistleblower policy to bolster its anti-corruption efforts, the assistant director was placed on indefinite suspension by the Head of

¹²² Economic and Financial Crimes Commission (2022). EFCC Tasks Corps Members On Whistle-Blowing. <https://www.efcc.gov.ng/efcc/news-and-information/news-release/8513-efcc-tasks-corps-members-on-whistle-blowing-2#:~:text=%E2%80%9CThe%20EFCC%20is%20calling%20on.practice%20wherever%20you%20find%20yourself>, accessed November 6th 2024

¹²³ African Center for Media & Information Literacy (2019). Inside FG's whistleblowing policy without a safety net. <https://www.africmil.org/inside-fgs-whistleblowing-policy-without-safety-net/>, accessed on September 9th 2024.

¹²⁴ Kumolu, C, Vanguard News (2017). Ikoyi Cash: Whistleblower gets N421m, jets out of Nigeria. <https://www.vanguardngr.com/2017/12/ikoyi-cash-whistleblower-gets-n421m-jets-nigeria/>, accessed 9th September 2024.

¹²⁵ Onumah C, The Cable News (2017). Tackling corruption in Nigeria through whistleblowing. <https://www.thecable.ng/tackling-corruption-nigeria-whistle-blowing/>, accessed September 9th 2024.

¹²⁶ Premium Times News (2017). Whistle-blower policy, one of Buhari's main achievements – Adeosun. <https://www.premiumtimesng.com/news/top-news/240339-whistle-blower-policy-one-buharis-main-achievements-adeosun.html>, accessed on September 9th 2024.

¹²⁷ Corruption Anonymous (2024). Murtala Aliyu Ibrahim, Unit Head, ICT/Process Audit and Special Investigation, and his boss, Mr. Taslim Anibaba of Federal Mortgage Bank of Nigeria (FMBN). <https://www.corruptionanonymous.org/whistleblowers/murtala-aliyu-ibrahim/>, accessed on September 9th 2024.

¹²⁸ Ibid.

¹²⁹ AFRICMIL (2019). Whistleblower receives award for integrity and impact. <https://www.africmil.org/whistleblower-receives-award-for-integrity-and-impact/>, accessed on September 9th 2024.

¹³⁰ Corruption Anonymous (2024). Ntia U. Thompson, Assistant Director, Head of Servicom Unit, Directorate of Technical Cooperation in Africa (DTCA), an agency of the Ministry of Foreign Affairs, Abuja. <https://www.corruptionanonymous.org/whistleblowers/ntia-u-thompson/>, accessed on September 9th 2024.

¹³¹ Ibid.

Administration at DTCA. Subsequently, on February 7, 2017, the Minister of State for foreign affairs, approved his forced retirement from service.¹³²

Other recent cases involve a Deputy Director of the Joint Admission and Matriculation Board (JAMB), who lodged complaints with the Head of Service, EFCC, Office of the Permanent Secretary of the Federal Ministry of Education and ICPC about financial mismanagement in the board. This led to his letters to the anti-corruption agencies with the motive to submit evidence and blow the whistle. He suffered continuous transfers despite his disability and health status. Within five years, he was transferred to over three states, and while the trial was ongoing, he was dismissed from service on July 3rd 2023.¹³³

An interview with the EFCC¹³⁴ revealed that the commission has launched a reporting application called Eagle Eye,¹³⁵ which the public can use for anonymous reporting of economic and financial crimes. It was stated that information provided through the platform has led to major investigations and asset recovery. However, no mention of one such case was made.

While the 2016 Whistleblower Policy and its financial incentives have encouraged reporting of corruption, the absence of comprehensive legal protections is a significant deterrent. The policy's failure to provide immunity from retaliation or legal consequences leaves whistleblowers vulnerable to various forms of victimisation, including job loss, harassment, and social ostracization. This has led to a lack of trust among citizens in the abilities of the Ministry of Finance and anti-corruption agencies to protect citizens after whistleblowing. It also underscores the urgent need for comprehensive legal protections for whistleblowers.

Good Practices

- Nigeria has a federal whistleblower reward policy, offering whistleblowers financial incentives for providing information.
- The Central Bank Code of Cooperate Governance encourages employees in the banking sector to report bribery, corruption, fraud, and other crimes, promoting a culture of transparency within financial institutions.
- The Federal Ministry of Finance online portal is easily accessible for whistleblowing and offers transparent mechanisms to report financial violations, public fund mismanagement, malpractice, fraud, and theft.

Deficiencies

- There are no specific laws to protect whistleblowers from retaliation by employers and reportedly corrupt individuals. Also, there are no particular compensation programs for victimised whistleblowers nor penalties for people who retaliate against whistleblowers.
- The lack of legal protection for whistleblowers discourages reporting of corruption cases and weakens the anti-corruption framework.
- There is no trust between whistleblowers and government agencies, such as the Ministry of Finance, EFCC, and ICPC, responsible for ensuring citizens' protection after reporting.
- There have been reprisals against whistleblowers, such as dismissals and lack of protection against retaliation.
- The Witness Protection and Management Bill, which the Senate approved in 2022, still needs the president's assent.

4.1.6 Article 9 – Public Procurement and Management of Public Finances

The legal and regulatory framework for public procurement in Nigeria is the Public Procurement Act (PPA) from 2007.¹³⁶ It is implemented by the Bureau of Public Procurement (BPP).¹³⁷ The agency ensures citizens' access to unclassified procurement records. Nigerians can access information related to public procurement through the Nigeria Open Contracting Portal (NOCOPO),¹³⁸ an initiative of the Bureau of Public Procurement (BPP). The platform was developed to enhance transparency and accountability in public procurement processes by providing a centralised online resource for procurement data. The online platform also ensures the promotion of transparency and competitiveness and the prior determination of criteria for procurement opportunities in government MDAs. This initiative promotes fairness by publishing predetermined selection and award criteria, which helps bidders understand the requirements and increases competition. The PPA mandates a six-week notification period for bidders, allowing sufficient time to prepare and submit bids.¹³⁹ The Act establishes domestic review and appeal procedures, giving bidders the right to challenge procurement decisions and thereby reinforcing accountability. The framework also significantly regulates procurement personnel; it

¹³² Ibid.

¹³³ News Agency of Nigeria (2024). Senior Staff Files N150 M Suit against Jamb for alleged unlawful dismissal. <https://guardian.ng/news/senior-staff-files-n150m-suit-against-jamb-for-alleged-unlawful-dismissal/#:~:text=Mr%20Yisa%20Usman%2C%20a%20Deputy,board%20over%20alleged%20unlawful%20dismissal>, accessed on September 9th 2024.

¹³⁴ Interview with CE Wilson U. Director, Public Affairs, Economic and Financial Crimes Commission. Conducted by Umar Yakubu, Abuja on July 23rd 2024

¹³⁵ Economic and Financial Crime Commission (2024). EAGLE EYE APP. <https://www.efcc.gov.ng/efcc/records/eagle-eye-app>, accessed on December 11th 2024.

¹³⁶ Public Procurement Act. (2007). Nigeria. <https://www.bpp.gov.ng/wp-content/uploads/2019/01/Public-Procurement-Act-2007pdf.pdf>, accessed on June 15th 2024.

¹³⁷ Bureau of Public Procurement Official Website. <https://www.bpp.gov.ng/>, accessed on June 15th 2024.

¹³⁸ NOCOPO. <https://nocopo.bpp.gov.ng/>. accessed on September 11th 2024.

¹³⁹ Ibid.

includes requirements for the declaration of interests, screening processes, and mandatory training to ensure that those involved in procurement adhere to ethical standards and best practices.¹⁴⁰

The BPP has been active in public circulation of the PPA and has even translated the Act into Nigeria's local languages. It has also issued Standard Bidding Documents and guidance to ensure its implementation. Ministries, Departments and Agencies also invite the Bureau to monitor the spending of monies and procurement processes as well as resources that have not been spent by the end of the financial year, to avoid illegal diversions of funds, falsification of financial statements and any mismanagement of public funds. This mechanism is in place at the MDAs as a standard procedure for procurement and utilising institutional resources. The EFCC has reported that MDAs are moving unspent budget allocations to commercial banks' private accounts after the financial year's end.¹⁴¹

The EFCC also stated that these corrupt individuals attempted to instigate protests against the Commission's action to curtail the illegal acts.¹⁴² One such case was the judgement delivered on July 9, 2024, by a judge of the Federal High Court sitting in Ikoyi, Lagos. The judge ordered the final forfeiture of the sums of NGN 127 million (USD 79,208.33) fraudulently diverted from the Nigerian Maritime Administration and Safety Agency, NIMASA. The funds were forfeited to the Federal Government of Nigeria.¹⁴³ There are also reports of no open bidding for the selection of the contractor for the construction of the Lagos -Calabar Coastal Road, which will allegedly cost the Federal Government over NGN 15 trillion (USD 9 billion).¹⁴⁴ Also, there is public outcry that an Environmental Impact Assessment (EIA) still needs to be done for the project, which all point to the challenges in the procurement process. The lack of an open bidding process for the project points to the BPP's ineffectiveness in preventing corrupt procurement practices.¹⁴⁵ The House of Representatives has resolved to investigate the procurement process by setting up a probe committee based on the concerns that the Procurement Strategy may have violated the Public Procurement Act 2007, section 40(2). This Act requires that where a procuring authority adopts the Restrictive Tendering Approach, it should be on the basis that the said goods and services are available only from a limited number of suppliers and contractors, and as such, tenders shall be invited from all such contractors who can provide such goods and services. However, the reports of their findings have not been made public.¹⁴⁶

Part 2 Section 5 of the Public Procurement Act (PPA) 2007 provides for a specialised procurement category of personnel, usually called cadre in every MDA, and ensures their training and inductions. It also requires bidders to attach bids with a declaration of disclosure on the interests of the personnel of the procuring entity in the bidding company. The PPA also allows the public to observe the procurement process and request information. Each MDA is also expected to have an Anti-Corruption Unit (ACTU), which should be an independent unit with functional linkages with the office of the Chief Executives of the MDAs. The ACTUs were created by section 6 (b-d) of the ICPC Act 2000, which aims to complement the Commission's efforts in monitoring, reporting and preventing corrupt practices in the MDAs, especially concerning procurement and public finance management. Despite the robustness of the PPA, effectively implementing Article 9 of the UNCAC in Nigeria is challenging. The country's fiscal federalist structure provides legislative autonomy to subnational governments in matters of public procurement, which implies that the PPA cannot be implemented at the subnational level. Therefore, States will have to implement the PPA or enact their procurement laws, of which 24 out of 36 states have passed their public procurement laws.¹⁴⁷ It is also important to note that none of the states examined have a dedicated Audit Law despite having procurement laws in place. The absence of dedicated audit laws compromises the effectiveness of auditing.

The Constitution protects the Auditor General's position and salary at the federal level. However, the law needs to be updated; the Audit Ordinance of 1956 primarily governs the current audit framework in Nigeria. The law limits the powers of the Auditor General, allowing them to raise queries but need to enforce compliance or accountability effectively.¹⁴⁸ For instance, the Office of the Auditor-General for the Federation uncovered significant discrepancies in financial statements from various MDAs, and its 2019 audit revealed

¹⁴⁰ Ibid.

¹⁴¹ Odeniyi S. (2024). Corruption: I wonder how Nigeria is still surviving, says EFCC chairman. The Punch Newspaper. <https://punchng.com/corruption-i-wonder-how-nigeria-is-still-surviving-says-efcc-chairman/>. accessed on September 9th 2024.

¹⁴² Incar Petroleum Ltd. (4 July 2024). *EFCC accuses public servants of diverting MDAs' unspent allocations*. Retrieved from <http://incarpetroleum.com/?p=4282>, accessed on September 11th 2024.

¹⁴³ EFCC (2024). Court orders final forfeiture of \$16,500, N127M diverted from Nimasa treasury. <https://www.efcc.gov.ng/efcc/news-and-information/news-release/10260-court-orders-final-forfeiture-of-16-500-n127m-diverted-from-nimasa-treasury>, accessed on September 11th 2024.

¹⁴⁴ Yakubu D. (2024). BREAKING: Reps to probe Lagos-Calabar coastal highway procurement process. The Punch Newspaper. https://punchng.com/breaking-coastal-highway-reps-to-probe-procurement-process/#google_vignette, accessed on September 9th 2024.

¹⁴⁵ Federal Ministry of Environment (2024). ESIA for Lagos – Calabar Coastal Highway Section 1 (0km – 47.5km) by Federal Ministry of Works. <https://ead.gov.ng/esia-for-lagos-calabar-coastal-highway-section-1-0km-47-5km-by-federal-ministry-of-works/>, accessed on September 9th 2024.

¹⁴⁶ Akinwale A., & Aliogo U. (2024). House of Reps Probes Procurement Process of Lagos-Calabar Coastal Highway Project. This Day Newspaper. https://www.thisdaylive.com/index.php/2024/05/10/house-of-reps-probes-procurement-process-of-lagos-calabar-coastal-highway-project/#google_vignette, accessed on September 9th 2024.

¹⁴⁷ Augustine A., Aliogbe B.A., & Amehojo D. (2024). Assessment of the Implementation of 2007 Public Procurement Acts in Service Delivery of National Insurance Commission, Abuja. <https://journals.fukashere.edu.ng/index.php/kjpir/article/view/180>, accessed on September 9th 2024.

¹⁴⁸ Budgit (2021). Audit in Nigeria: Can a 1956 Law Tackle The "New" Corruption? <https://budgit.org/audit-in-nigeria-is-the-old-law-tackling-the-new-corruption/>, accessed on September 9th 2024.

billions of naira unaccounted for.¹⁴⁹ Also, data extracted from the 2017 federal audit report¹⁵⁰ revealed that approximately NGN 9.7 billion (USD 5.92 million) were allocated for the execution of 32 projects across 17 states, and the Federal Capital Territory needed to be accounted for out of a total of NGN 17 billion (USD 10.37 million) earmarked for the projects.¹⁵¹ This underscores the urgent need for an updated legal framework to ensure that the Office of the Auditor-General serves as a watchdog for public expenditure by meticulously scrutinising government accounts and ensuring compliance with financial standards. This will require independence from political interference.

The Technical Unit on Governance & Anti-Corruption Reforms (TUGAR) studied Anti-Corruption and Governance Measures in Public Finance Management across ten States of the Federations in Nigeria.¹⁵² The report showed that many states tried establishing procurement and fiscal responsibility institutions. However, there are still significant gaps and limitations in the legal frameworks and their implementation.¹⁵³ In Cross River State, a Due Process Office¹⁵⁴ predating the procurement law has been carrying out the Bureau of Public Procurement functions. However, the State still needs to establish a required Fiscal Responsibility Council.¹⁵⁵ Cross River State's recent Public Finance Management law has improved some audit-related provisions, especially those relating to the administration of the Office of the State Auditor General and the auditing of state institutions.¹⁵⁶ However, when writing this report, no specific details were available on how the recent amendments to the Audit Law in 2022 had improved audit-related provisions in the state.

Ebonyi State has a Procurement Council but no Bureau for Public Procurement as required. Its legal definition of "open competitive bidding" is also restrictive as it refers to open competitive bidding as "the offer of prizes by individuals or firms competing for a contract, privilege, or right to supply specified goods, works, construction, or services."¹⁵⁷¹⁵⁸ This limits the process because it focuses narrowly on competition for specific contracts without ensuring the distribution of procurement information in advance or clarifying the selection criteria. It also allows for discretionary decision-making, which undermines transparency and competitiveness. The requirement of political approval for procurement expenditures is restrictive because it injects political influence into the procurement process. For instance, the Ebonyi State law requires the approval of the Commissioner (a political office holder) for projects between NGN 10 million (USD 6,078.90) and NGN 20 million (USD 12,157.80).¹⁵⁹ Such political oversight complicates decision-making by adding another layer of approval, often leading to delays or biased decision-making based on political considerations rather than merit.

In Ekiti State, while a Bureau for Public Procurement exists,¹⁶⁰ the required Procurement Council (SCPP) has not been established. Despite this, the state has taken necessary legislative steps by passing a Freedom of Information Law¹⁶¹ and a Fiscal Responsibility Law.¹⁶² A Fiscal Responsibility Council has also been formed. However, the state's procurement law grants political bodies significant approval authority for larger procurements, explicitly requiring the involvement of the State Executive Council (dominated by politically exposed persons, or PEPs) for contracts exceeding NGN 50 million (USD 30,389.50) and the State Tenders Board (also comprising PEPs) for contracts between NGN 2 million (USD 1,262.65) and NGN 50 million (USD 30,389.50).¹⁶³

¹⁴⁹ Olutuyi O. (2024). Enhancing the Office of the Auditor General for the Federation. <https://www.financialnigeria.com/enhancing-the-office-of-the-auditor-general-for-the-federation-blog-871.html>, accessed on September 9th 2024.

¹⁵⁰ Federal Ministry of Power, Works and Housing (Works Sector). *List of Ongoing Federal Highway Projects*. Retrieved from https://fmhud.gov.ng/themes/front_end_themes_01/images/download/1562354476.pdf, accessed on November 6th 2024,

¹⁵¹ Ibid.

¹⁵² Mapping & Scoping Survey of Anti-Corruption and Governance Measures in Public Finance Management (PFM). A Study of ten States of the Federation (Cross River, Ebonyi, Ekiti, Jigawa, Katsina, Kogi, Nasarawa, Ogun, Taraba, and Yobe). <https://tugar.org.ng/wp-content/uploads/2020/12/TUGAR-SCOPING-SURVEY-2013-MASTER-DOC-final-2-iiii.pdf>, accessed on September 11th 2024.

¹⁵³ TUGAR (2013). Mapping & Scoping Survey of Anti-Corruption and Governance Measures in Public Finance Management (PFM). <https://tugar.org.ng/wp-content/uploads/2020/12/TUGAR-SCOPING-SURVEY-2013-MASTER-DOC-final-2-iiii.pdf>, accessed on September 11th 2024.

¹⁵⁴ Technical Unit On Governance and Anticorruption Reforms (2013). Mapping & Scoping Survey of Anti-Corruption and Governance Measures in Public Finance Management (PFM). <https://tugar.org.ng/wp-content/uploads/2020/12/TUGAR-SCOPING-SURVEY-2013-MASTER-DOC-final-2-iiii.pdf>, accessed on November 6th 2024.

¹⁵⁵ Ibid.

¹⁵⁶ CRIRS (2021). CRS Audit Law 2021 (Amended). <https://www.crirs.ng/2021/11/12/crs-audit-law-2021-amended/>, accessed on September 11th 2024.

¹⁵⁷ Ebonyi State Government (2020). A Bill For A Law To Repeal And Re-Enact A Law To Establish The State Council On Public Procurement And The Bureau Of Public Procurement As The Regulatory Authorities Responsible For The Monitoring And Oversight Of Public Procurement, Harmonizing The Existing Government Policies And Practices By Regulating, Setting Standards And Developing The Legal Framework And Professional Capacity For Public Procurement In Ebonyi State And Related Matters. https://ebonyieprocure.eb.gov.ng/admin/uploadimage/1636822995_Ebonyi.pdf, accessed on November 6th 2024.

¹⁵⁸ Ibid.

¹⁵⁹ Ibid.

¹⁶⁰ Government of Ekiti State, Nigeria. Bureau of Public Procurement. <https://www.ekitistate.gov.ng/executive-council/mdas/bureau-of-public-procurement> accessed on September 11th 2024.

¹⁶¹ Freedom of Information Law and a Fiscal Responsibility Law (2011). <https://ekitistate.gov.ng/wp-content/uploads/2019/10/Law-10.doc>, accessed on September 11th 2024.

¹⁶² Ekiti State Government (2019). Ekiti State Fiscal Responsibility Law, 2019. <https://ekitistate.gov.ng/hoa/2020/No12of2019.pdf>, accessed on September 11th 2024.

¹⁶³ Ibid.

Jigawa State has a Bureau for Public Procurement and a Fiscal Responsibility Council¹⁶⁴ as required. However, its Procurement Law excludes the application of some due process rules for smaller procurements.¹⁶⁵ Taraba State has established a Bureau for Public Procurement.¹⁶⁶ However, it does not have a required Procurement Council, but it has appointed a Fiscal Responsibility Council. Several other states, including Katsina, Nasarawa, Ogun, Kogi, and Yobe, still need Public Procurement or Fiscal Responsibility Laws and have only made efforts to adopt the Medium-Term Expenditure Framework, which only provides insights into its fiscal strategies and budgetary allocations over specified periods.¹⁶⁷¹⁶⁸¹⁶⁹

Procurement in defence and military institutions remains deeply shrouded in secrecy despite the government's continuous increase in the military budget due to the worsening national security situation.¹⁷⁰¹⁷¹ For instance, in the 2024 budget, about (USD 5.13 billion) was allocated to defence and security, the largest single allocation to any sector.¹⁷² However, experts argue that this increased funding has not translated into enhanced security for Nigerians.¹⁷³ The procurement process lacks transparency, with funds allocated for arms procurement often diverted into private ventures, such as the construction of private universities in the hometowns of high-ranking military personnel.¹⁷⁴¹⁷⁵¹⁷⁶ There is currently no parliamentary oversight of the military procurement process, leaving significant room for unchecked misuse of resources as at the time of writing this report. Training interventions are needed to optimise the procurement process in the MDAs. Training has a substantial impact on enhancing efficiency and, in turn, organisational performance. The Federal government needs to invest strategically in procurement training programs, which can yield significant benefits.

Good Practices

- The Public Procurement Act (PPA) 2007, a cornerstone of procurement regulation, empowers the Bureau of Public Procurement (BPP) to oversee and regulate procurement activities in federal government ministries, departments, and agencies (MDAs).
- The PPA provides for:
 - The wide distribution of information on procurement opportunities and criteria.
 - Publication of predetermined selection and award criteria.
 - Six weeks for notification of bidders.
 - Domestic review and appeal procedures.
 - Regulation of conduct of procurement personnel, including declaration of interest, screening, and training requirements.
- The BPP, as an oversight authority, closely monitors MDAs' spending to prevent any potential diversion of funds or falsification of financial records.
- Some MDAs invite the BPP to supervise their bidding processes to enhance integrity.
- The BPP's active role in prosecuting companies and individuals for procurement-related offences demonstrates the system's accountability, reassuring all stakeholders.

¹⁶⁴ The States' Fiscal Transparency, Accountability and Sustainability (SFTAS) Program for Results (2019). 2019 Annual Performance Assessment (APA) Report. https://www.sftas.org.ng/wp-content/uploads/2022/09/JIGAWA-STATE_Final-Report_SFTAS-2019-APA_02December2020.pdf, accessed on September 11th 2024.

¹⁶⁵ National Industrial Court of Nigeria (2022). [Whistle-Blowing] Industrial Court awards N5m damages against the company for workplace victimization. <https://www.nicnadr.gov.ng/news/1495/whistleblowing-industrial-court-awards-n5m-damages-against-company-for-workplace-victimization>, accessed on September 11th 2024.

¹⁶⁶ The Taraba States' Fiscal Transparency, Accountability and Sustainability (SFTAS) Program for Results (2018). 2018 Annual Performance Assessment (APA) Report. https://www.sftas.org.ng/wp-content/uploads/2022/09/TARABA-STATE_Final-Report_SFTAS-2018-APA_24Mar2020-1.pdf, accessed on September 11th 2024.

¹⁶⁷ Katsina State Government, Nigeria (2023). 2024 Approved Budget. https://s3.eu-west-2.amazonaws.com/openstates.ng.storage/documents/dataset_NGF-Katsina-State-Government-2024-Approved-Budget.pdf, accessed on September 11th 2024.

¹⁶⁸ Ogun State Government (2019). 2nd Report on Ogun State 2020 Budget And Medium Term Expenditure Frame Work(MTEF) 2020 – 2022. <https://new.ogunstate.gov.ng/archive/2020%20OGUN%20WEST%20TOWN%20HALL%20REPORT%20ON%20BUDGET.pdf>, accessed on September 11th 2024.

¹⁶⁹ NICNADR (2022). Whistleblowing Industrial Court Awards N5M Damages Against Company For Workplace Victimization. <https://www.nicnadr.gov.ng/news/1495/whistleblowing-industrial-court-awards-n5m-damages-against-company-for-workplace-victimization>, accessed on September 11th 2024.

¹⁷⁰ SIPRI Fact Sheet (2024). Trends in World Military Expenditure, 2023. https://www.sipri.org/sites/default/files/2024-04/2404_fs_milex_2023.pdf, accessed on September 11th 2024.

¹⁷¹ Obiezu T. (2023). Nigeria Boosts Military Spending, but Analysts Doubt It Will Improve Security. <https://www.voanews.com/a/nigeria-boosts-military-spending-but-analysts-doubt-it-will-improve-security/7378910.html>, accessed on September 11th 2024.

¹⁷² Budget (2024). For the 2024 fiscal year, the Security & Defence sector budget increased substantially. <https://budgit.org/>, accessed September 11th 2024.

¹⁷³ HumAngle (2021). Nigeria's Opaque Military Budget Culture Increases Risks of Corruption. <https://humanglemedia.com/nigerias-opaque-military-budget-culture-increases-risks-of-corruption/>, accessed September 11th 2024.

¹⁷⁴ Civil Society Advocacy Centre (CISLAC) (2024). Arms Procurement Fraud: Transparency International, CISLAC welcome seizure, return of \$8.9m to Nigeria. Premium Times. <https://www.premiumtimesng.com/news/more-news/660118-arms-procurement-fraud-transparency-international-cislac-welcome-seizure-return-of-8-9m-to-nigeria.html>, accessed on September 11th 2024.

¹⁷⁵ Adejoh S. and Ukhammi E. (2024). Defence Economics and National Security Challenges in Nigeria. Zamfara Journal of Politics and Development | Vol. 2, No. 2.

¹⁷⁶ Genocide Watch (2017). Weaponizing Transparency: Defence Procurement Reform as a Counterterrorism Strategy in Nigeria. <https://www.genocidewatch.com/single-post/2017/05/24/weaponising-transparency-defence-procurement-reform-as-a-counterterrorism-strategy-in-nig>, accessed on September 11th 2024.

Deficiencies

- There is no public reporting on the compliance level of the Ministries, Departments and Agencies with the Procurement Laws at the National and Sub-national Levels.
- Nigeria's fiscal federalist structure gives legislative autonomy to states on public procurement, so the federal PPA cannot be implemented at the state level, which brings about different procurement practices. Only 18 out of 36 states have passed their public procurement laws.
- Many state-level procurement laws have significant gaps and limitations, such as:
 - Lack of dedicated Audit Laws to ensure the independence of the Auditor General's office.
 - Restrictive definitions of "open competitive bidding".
 - Requirement of political approval for procurement expenditures.
 - Exclusion of due process rules for smaller procurements.
- Governors and tender boards have excessive power over financial decisions without sufficient checks and balances.
- There are reports of MDAs diverting unspent budget allocations to private accounts despite BPP's monitoring efforts.
- There have been reports of a lack of open bidding in contractor selection.
- There is no effective corruption preventive system, as there are many cases of abandoned projects, such as the Mambila Hydro Power Project¹⁷⁷, which was designed to generate 3,050 megawatts of electricity and is estimated to have cost USD 5.8 billion, still needs to be completed despite the investment. Other examples include the Federal Secretariat Complex, Ikoyi.¹⁷⁸ Tinapa Resort¹⁷⁹, CCTV Project in Abuja¹⁸⁰, Nigerian Airways¹⁸¹ and more must be concluded due to failure in the procurement system.
- Many procurement personnel in both public and private institutions lack the necessary training and qualifications on procurement, affecting the entire process and causing ineffectiveness.
- Procurement in defence and military institutions is shrouded in secrecy, and there is a lack of transparency in the procurement process as resources meant for buying arms are channelled into private ventures.
- There is no parliamentary oversight of the military procurement process.

4.1.7 Articles 10 and 13 – Access to Information and the Participation of Society

The Nigeria Freedom of Information Act (FOIA),¹⁸² enacted in 2011, is an Act that makes public records and information freely available. It provides for public access to public records and information while strongly emphasising protecting personal privacy to the extent consistent with the public interest. The Act also safeguards serving public officers from adverse consequences of disclosing certain kinds of official information without authorisation. It establishes procedures for the achievement of these purposes and for related matters.¹⁸³ The FOIA also outlines the detailed grounds for denial (sections 11–12, 14–17, 19),¹⁸⁴ and helps civil society organisations, academia, journalists, and the public to monitor public expenditure by requesting information, ensuring transparency, and strengthening integrity mechanisms.

Regarding the implementation of the FOIA, an FOI ranking cohort of civil society organisations, including Accountability Lab, International Centre for Investigative Reporting (ICIR), Public-Private Development Centre (PPDC), Right to Know (R2K), Media Rights Agenda (MRA), and BudGIT, unveiled the fifth edition of the National Freedom of Information Ranking on September 26th, 2023.¹⁸⁵ The rankings aim to entrench accountability and transparency in Nigerian public and security sector institutions by ensuring MDAs publish data and citizens have timely and unrestricted access to information.¹⁸⁶ The study showed that in July 2022, only 19 out of 1316 MDAs in Nigeria had FOI portals; this is in line with the findings of the 2022 OGP Steering Committee Meeting, which showed that very few MDAs proactively publish information on their websites.¹⁸⁷ The analysis of the ranking by the cohorts was based

¹⁷⁷ Order Paper (2024). Ajaokuta, Mambila, Tinapa among 8 abandoned projects with wasted funds. <https://orderpaper.ng/2024/04/12/ajaokuta-mambila-tinapa-among-8-abandoned-projects-with-wasted-funds/>, accessed on September 11th 2024.

¹⁷⁸ The Punch (2022). 10 abandoned projects in Nigeria you should know about. https://punchng.com/10-abandoned-projects-in-nigeria-you-should-know-about/#google_vignette, accessed on September 11th 2024.

¹⁷⁹ Chartered Institute of Project Managers of Nigeria (CIPMN) (2022). Over 56,000 Projects Abandoned in Nigeria, Says CIPMN. <https://www.thisdaylive.com/index.php/2022/12/20/over-56000-projects-abandoned-in-nigeria-says-cipmn/>, accessed on September 11th 2024.

¹⁸⁰ Ibid.

¹⁸¹ Ibid.

¹⁸² Federal Ministry of Justice. Freedom of Information Act 2011, https://foia.justice.gov.ng/resources/downloader.php?filename=REVISED_GUIDELINES_ON_THE_IMPLEMENTATION_OF_THE_FOIA_2013.pdf, accessed September 12th 2024.

¹⁸³ FOIA Nigeria (2013). About the Freedom of Information Act.

<https://foia.justice.gov.ng/index.php?lang=en#:~:text=Nigeria%20FOIA%20was%20enacted%20in,of%20personal%20privacy%2C%20protect%20serving>, accessed on September 12th 2024.

¹⁸⁴ Ibid.

¹⁸⁵ FOI Vault (2024). FOI Ranking 2024. <https://www.foivault.ng/#ranking>, accessed on September 12th 2024.

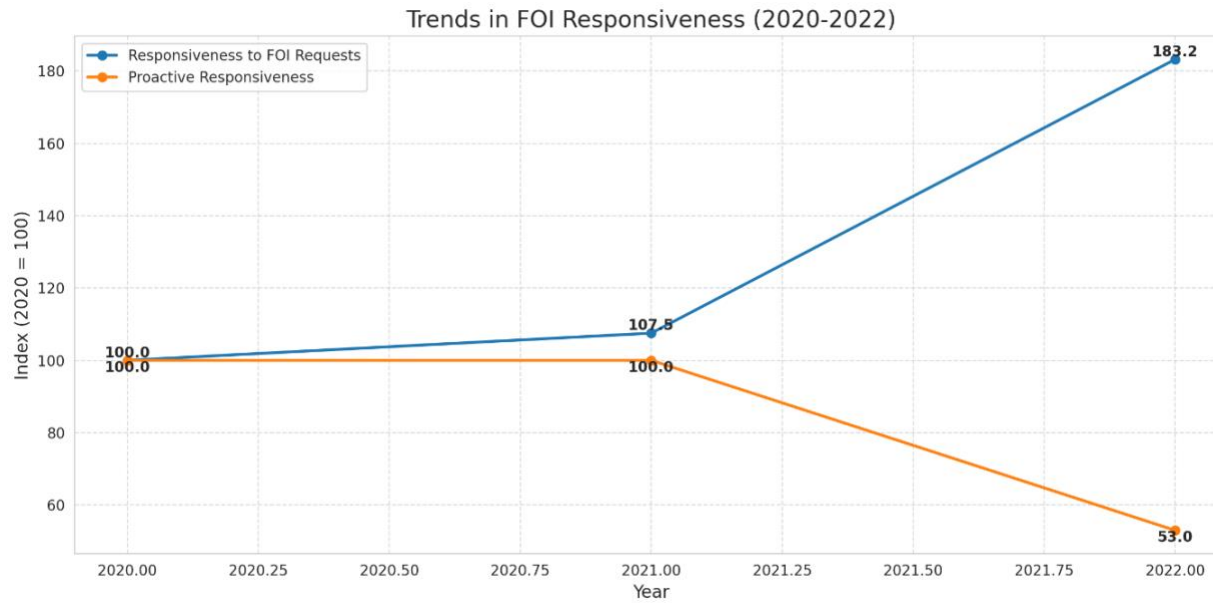
¹⁸⁶ Oguntola T. (2023). ICRC, NIPC, NOA Rank High on FOI Compliance, 175 Flout Request. The Leadership Newspaper. https://leadership.ng/icrc-nipc-noa-rank-high-on-foi-compliance-175-flout-request/#google_vignette, accessed on September 12th 2024.

¹⁸⁷ Open Government Partnership. Improved Compliance with Mandatory Publication Provisions Requirement (FOIA) (NG0024).. <https://www.opengovpartnership.org/members/nigeria/commitments/NG0024/>, accessed on September 12th 2024.

on three variables: proactive disclosure, level of disclosure, and level of responsiveness to requests for information. A total of 239 public institutions were ranked.

Compliance analysis of the national FOI ranking (2020-2022)

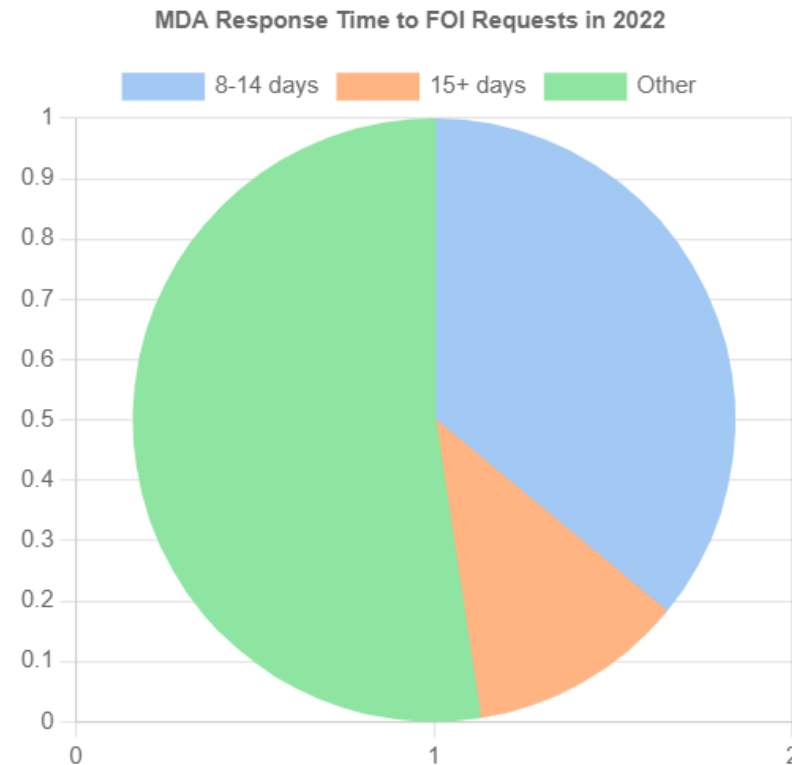
Figure 1:



(Source: Own elaboration based on data from FOI Vault, 2024)¹⁸⁸

The data elaborated from the FOI vault showed a general upward trend in FOI responsiveness from 2020 to 2022.¹⁸⁹ Between 2020 and 2021, institutions showed a 7.5% improvement in responding to FOI requests, followed by a remarkable 70.4% increase in 2022.¹⁹⁰ This significant increase in 2022 underscores the strong commitment of MDAs to fulfil information requests. However, despite the progress in responsiveness, the data shows a notable challenge: proactive disclosure did not follow this pattern, declining by 47% in 2022.¹⁹¹ This suggests that while institutions responded reactively to FOI requests, they failed to take proactive steps to disclose information to the public.

Figure 2:



(Source: Own elaboration based on data from FOI Vault, 2024)¹⁹²

¹⁸⁸ Freedom of Information Vault (2024). <https://foivault.ng/home.html>, accessed on December 12th 2024.

¹⁸⁹ Ibid.

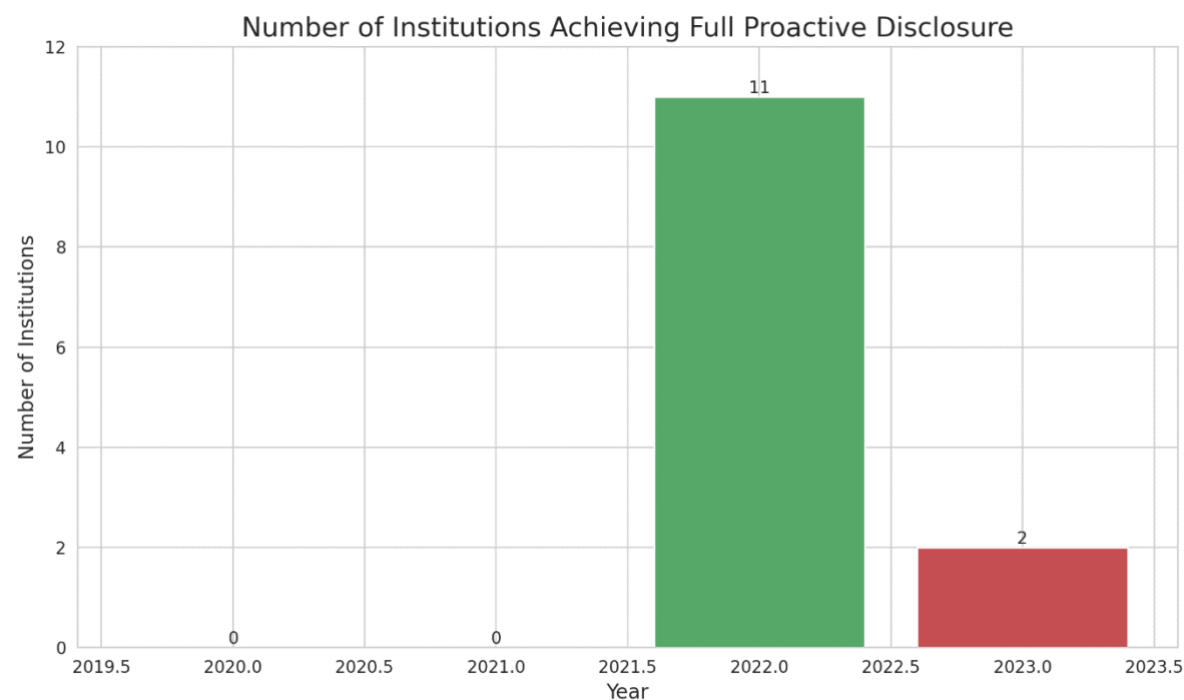
¹⁹⁰ Public and Private Development Centre (PPDC) (2023). Celebrating Our FOI 2023 Stars. <https://www.linkedin.com/pulse/celebrating-our-foi-2023-stars-public-and-private-development-cen/>, accessed on September 12th 2024.

¹⁹¹ Ibid.

¹⁹² Freedom of Information Vault. <https://foivault.ng/home.html>, accessed on December 12th 2024.

The breakdown of response times by MDAs in 2022 showed that 36% of MDAs responded to requests within 8-14 days, indicating a moderate level of efficiency.¹⁹³ Meanwhile, 11.6% of MDAs took over 15 days to respond, revealing some compliance delays. A significant portion, 52.4%, falls into the "other" category, which likely includes responses that either did not comply or had varying response times, emphasising inconsistency in adherence to FOI laws.¹⁹⁴

Figure 3:



(Source: Own elaboration based on data from FOI Vault, 2024)¹⁹⁵

There were fluctuations in the number of institutions achieving full proactive disclosure from 2020 to 2023. In 2020 and 2021, institutions still need to achieve full proactive disclosure.¹⁹⁶ Also, 2022 saw a peak, with 11 institutions reaching full proactive disclosure, signifying a positive shift in transparency.¹⁹⁷ However, this progress was not sustained in 2023, with a sharp decline to only two institutions achieving proactive disclosure, marking a staggering 80% decrease from 2022.¹⁹⁸ The trend indicates that while proactive transparency efforts improved significantly in 2022, the momentum needed to be maintained, and the MDAs regressed in 2023.

The ranking showed that the Infrastructure Concession Regulatory Commission topped the chart for 2023 with a cumulative of 70.33 points, the Nigeria Investment Promotion Commission came in second place with 64.66 points, and the National Orientation Agency came in third place with 63 points.¹⁹⁹ The cohort also explained reasons why MDAs failed to attain proactive disclosure, including issues of resource constraints in subscribing to platforms to host their institution's information, outdated information, inadequate staff knowledge on technology, data/information management, and accessibility.²⁰⁰ The report also offered recommendations, such as capacity building to enhance information management systems. Proactive disclosure to enhance citizens' access, embrace governance, and cut down administrative costs associated with document printing is also needed.²⁰¹

Asset declaration is mandatory for elected and appointed public officials, according to the Code of Conduct Bureau.²⁰² However, these declarations are not publicly accessible for scrutiny by the public, civil society and the media. A bill titled Code of Conduct Bureau Act (Repeal and Re-enactment) Bill, 2023²⁰³ which will strengthen the CCB to take more proactive measures against breaches of conduct by public officials and also allows citizens to report suspected violations of the Code of Conduct directly to the Bureau, is

¹⁹³ FOI Vault. <https://www.foivault.ng/#ranking>, accessed on September 12th 2024.

¹⁹⁴ Ibid.

¹⁹⁵ Freedom of Information Vault (2024). <https://foivault.ng/home.html>, accessed on December 12th 2024

¹⁹⁶ Ibid.

¹⁹⁷ Ibid.

¹⁹⁸ Ibid.

¹⁹⁹ Ibid.

²⁰⁰ Ibid.

²⁰¹ Ibid.

²⁰² Code of Conduct Bureau. https://ccb.gov.ng/?page_id=325, accessed on September 12th 2024.

²⁰³ National Assembly of Nigeria (2024). Bills Progression Chart (June 2023 - June 2027) As At Thursday 10th October, 2024.

<https://nass.gov.ng/documents/billdownload/11154.pdf>, accessed on November 6th 2024.

currently being debated at the national assembly. It is yet to be passed into law at the time of writing this report. It is important to note that the Service Compact Initiative (SERVICOM)²⁰⁴ has a desk at different MDAs with the aim of helping citizens to facilitate issues of requested information and monitor quality service delivery, although there is no legal framework for the establishment of SERVICOM. In the bid to incorporate an e-governance system, some agencies, such as the Head of Service, currently opt for all requests for information to be done online, with no paper or written request or avenue for follow-up. However, it ends with the automatic email response, which shows receipt, but actions are never taken, which provides citizens with no option other than to let go of the object of their inquiry. Other institutions such as TUGAR, NFIU, ICPC, EFCC, and NEITI publish some information on their online portals, which is in line with the framework and guidelines issued by the National Information Technology Development Agency (NITDA), which encourages public institutions to leverage on social media and technology to facilitate communication with citizens and ensures transparency in governance. Also, the FOIA 2011 section 2(4) obligates public institutions to proactively disclose information without waiting for a request from the public through various means, including prints, electronic and online sources and at the office of such public institutions.

Another effort, especially by CSOs, towards public access to information is the Transparency and Integrity Index (TII)²⁰⁵ conducted annually by the Center for Fiscal Transparency and Public Integrity, which provides an assessment of public entities' disclosures of relevant information on their websites such as fiscal transparency, budget implementation, open procurement and contracting, human resources and inclusion and citizen engagement. The index assesses public institutions' compliance with a series of international and national principles, including the United Nations Convention Against Corruption 2004,²⁰⁶ Sustainable Development Goal (SDG) 10 and 16,²⁰⁷ the African Union Convention on Preventing and Combatting Corruption 2006,²⁰⁸ Freedom of Information Act,²⁰⁹ Nigeria Open Government Partnership (OGP) Action Plan II,²¹⁰ Executive Order No. 001, 2017²¹¹ and the Fiscal Responsibility Act, 2007.²¹² To produce the index, data was collected from public institutions' websites and online portals guided by the FOI section 2 (3) ensuring that public institutions publish information on procurement, anti-corruption policy, human resources and inclusion, budget and other fiscal transparency-related information and make them readily available through prints, electronic and online sources.

The objectives of the index are to establish the extent of institutions' disclosure of vital information relating to good governance. The findings from the TII²¹³ have shown that to ensure full compliance with the FOI Act, there is a need for capacity building, as many institutions do not understand the need to disclose public information nor have a proper understanding of the Act's requirements, especially on the rights of citizens to request this information.²¹⁴ While some MDAs have tried to promote public disclosure, a large proportion still need to comply with the FOI Act. Some have broken links and no publications of vital information on the website. There needs to be more compliance with the Act at the sub-national level. This is because according to the 2023 TII,²¹⁵ out of 774 local governments in the country, only 7 (Abi, Abeokuta North, Ado-Odo/Ota, Afijio, Akinyele, Atiba and Atisbo LGAs) have a functional website. This implies that citizens who live far from their local government headquarters often face challenges in accessing essential information due to the lack of functional websites for these local governments.

At the Federal level, most of the stipulations of the UNCAC are partially complied with; however, at the sub-national level, there is much work to do in complying with the FOIA, especially in the area of advocacy and sensitisation about the FOIA.²¹⁶ Only three states (Ekiti, Lagos, and Delta States) have domesticated the FOIA.²¹⁷²¹⁸ When writing this report, the remaining 33 states had yet to implement the Act.²¹⁹

Despite the improvement of some MDAs in complying with some of the Act's provisions by publishing basic information, it is essential to note that transparency only translates to accountability in some cases. There is a need to simplify administrative procedures,

²⁰⁴ SERVICOM. <https://servicom.gov.ng/>, accessed on September 12th 2024.

²⁰⁵ Center for Fiscal Transparency and Public Integrity. Transparency and Integrity Index 2021. <https://www.fiscaltransparency.org/transparency-and-integrity-index-2021/>, accessed on September 13th 2024.

²⁰⁶ UNODC. https://www.unodc.org/documents/brussels/UN_Convention_Against_Corruption.pdf, accessed on September 12th 2024.

²⁰⁷ United Nations. Sustainable Development Goal 10. <https://sdgs.un.org/goals/goal10>, accessed on September 12th 2024.

²⁰⁸ African Union Convention on Preventing and Combatting Corruption 2006. https://au.int/sites/default/files/treaties/36382-treaty-0028_-_african_union_convention_on_preventing_and_combating_corruption_e.pdf, accessed on September 13th 2024.

²⁰⁹ Freedom of Information Act 2011. Explanatory Memorandum. <https://osgf.gov.ng/storage/app/media/pdf/FOIA2011.pdf>, accessed on October 31st 2024.

²¹⁰ Open Government Partnership. Nigeria. <https://www.opengovpartnership.org/members/nigeria/>, accessed on September 12th 2024.

²¹¹ Executive Order No. 001, 2017. <https://www.nipc.gov.ng/product/executive-order-no-001-of-2017/>, accessed September 13th 2024.

²¹² Fiscal Responsibility Act, 2007. <https://internationalbudget.org/wp-content/uploads/Nigeria-FiscalResponsibilityAct2007-English.pdf>, accessed on September 13th 2024.

²¹³ Ibid

²¹⁴ Center for Fiscal Transparency and Public Integrity, Transparency and Integrity Index. <https://www.fiscaltransparency.org/transparency-and-integrity-index/>, accessed on September 13th 2024.

²¹⁵ Center for Fiscal Transparency and Public Integrity. Transparency and Integrity Index 2023. <https://www.fiscaltransparency.org/transparency-and-integrity-index-2023/>, accessed on September 13th 2024.

²¹⁶ Mohammed, J. D., Agbana, O. F., Otebe, F., Anum, V., Onakpa, M. S., & Ogwo, C. A. (2023). Uses and challenges of Freedom of Information Act among journalists in Kogi State, Nigeria. *Cogent Arts & Humanities*, 10(1). <https://doi.org/10.1080/23311983.2023.2224598>, accessed on September 13th 2024.

²¹⁷ MonitorFOI (2024). States Domestication of FOI in Nigeria. <https://ymonitor.org/states-domestication-of-foi-in-nigeria/>, accessed on September 13th 2024.

²¹⁸ Connected Development (2022). Push for the Domestication of the FOI Act in States. The Guardian. <https://guardian.ng/news/push-for-domestication-of-foi-act-in-states-csos-told/>, accessed on September 13th 2024.

²¹⁹ Ibid.

disseminate information on the risks of corruption in public administration on their portals, and make it available to the public upon request.

In regards to the engagement of civil society organisations and the public by government institutions, different institutions such as the Bureau of Public Service Reforms (BPSSR),²²⁰ ICPC,²²¹ and EFCC²²² have worked closely with CSOs. The National Anti-Corruption Coalition register of the ICPC²²³ has over 360 civil society organisations as partners. The ICPC also provides public hotlines to report cases of corruption, and corrupt cases can be reported through their websites.²²⁴

Regarding the challenges to freedom of media in terms of their capacity to investigate issues of corruption in Nigeria, sections 22 and 39 of the Nigerian Constitution²²⁵ and the Freedom of Information Act 2011²²⁶ empower the media to inform the public about government activities and policies. The Freedom of Information Act 2011 complements the constitution by mandating public institutions to widely publish information that is in the public interest to enhance transparency. This gives the media the ability to investigate and report aspects of public concern. Despite the law's provision, investigative journalists often find themselves navigating complex legal constraints that limit their access to information to expose corruption cases. One such constraint is the Official Secret Act.²²⁷ which public officials use to deny the media access to information. Also, under the guise of national security and public morality, section 45 of the Nigerian constitution can be used to limit press freedom regarding access to information.²²⁸ For instance, on Dec. 4, 2023, MFL, an investigative journalist at the International Centre for Investigative Reporting (ICIR), was harassed by security agents at the Eagle Square car park in Abuja while investigating the FCT mass transportation scheme.²²⁹ HumAngle²³⁰ have also reported the arrest of journalists by the anti-violence crime unit of the Nigeria Police Force who had gone to cover a police raid on Bureau de Change (BDC) operators engaged in buying and selling foreign currency in the Wuse Zone 4 area of Abuja.²³¹ This highlights Nigeria's critical need for press protection and an open and transparent government.

As a leading anti-corruption agency, the commission launched an online community platform on X spaces called EFCC Connect,²³² through which the public from different parts of the world can engage with the commission's officials around corruption issues—an average of 5000 participants featured on the platform every week as stated during the interview. Another innovative initiative by the EFCC was the launch of the EFCC Radio 97.3 FM,²³³ the first initiative by any anti-corruption agency in Nigeria. The commission uses the platform to engage stakeholders and the larger society on issues around financial crimes and related matters. The radio station commenced broadcasting in January 2024, covering the Federal Capital Territory Abuja and its environs. The commission uses the platform to educate, sensitize and get public feedback on corruption issues. Other initiatives on the participation of the society are the Integrity Club²³⁴ for Primary and Secondary Schools and the Zero Tolerance Club²³⁵ for tertiary institutions as efforts to engage children and young people in the fight against corruption and acting as change agents in resisting corrupt influences in society. In the past five years, more than 250 clubs have been established by the commission as stated during the interview.

Civil society organisations played a critical role in shaping the National Anti-Corruption Strategy, particularly in developing Nigeria's second action plan, where there was a high level of engagement.²³⁶ Notable CSOs such as the Center for Fiscal Transparency and Public Integrity (CeFTPI),²³⁷ the African Centre for Leadership, Strategy & Development (Centre LSD),²³⁸ the Africa Network for

²²⁰ Bureau of Public Service Reforms. <https://bpsr.gov.ng/en/>, accessed on September 13th 2024.

²²¹ Independent Corruption Practices & Other Related Offences Commissioner. <https://icpc.gov.ng/>, accessed on September 13th 2024.

²²² EFCC. <https://www.efcc.gov.ng/efcc/>, accessed on September 13th 2024.

²²³ Independent Corruption Practices & Other Related Offences Commissioner. National Anti-Corruption Volunteer Corps, NAVC <https://icpc.gov.ng/navc/>, accessed on September 13th 2024.

²²⁴ Independent Corruption Practices & Other Related Offences Commissioner. <https://icpc.gov.ng/contact-us/>, accessed on September 13th 2024.

²²⁵ Constitution of the Federal Republic of Nigeria 1999. <https://nigeriarights.gov.ng/files/constitution.pdf>, accessed on September 13th 2024.

²²⁶ Ibid.

²²⁷ National Security Agency. Official Secrets Act, 1920. https://www.nsa.gov/portals/75/documents/news-features/declassified-documents/friedman-documents/reports-research/FOLDER_057/41699569073890.pdf, accessed on September 13th 2024.

²²⁸ Ibid.

²²⁹ HumAngle (2024). Attacks On Press Freedom Still Common Under Nigeria's New President. <https://humanglemedia.com/attacks-on-press-freedom-still-common-under-nigerias-new-president/>, accessed on September 13th 2024.

²³⁰ Ibid.

²³¹ The Human Angle. <https://humanglemedia.com/>, accessed on September 13th 2024.

²³² Economic and Financial Crime Commission (2024). EFCC CONNECT. https://x.com/officialEFCC/status/1866708421573005435?ref_src=twsrc%5Egoogle%7Ctwcamp%5Eserp%7Ctwgr%5Etweet, accessed on December 11th 2024

²³³ Economic and Financial Crime Commission (2024). EFCC Radio 97.3 FM. <https://www.efcc.gov.ng/efcc/news-and-information/news-release/10076-at-efccs-radio-launch-malagi-olukoyede-raise-stakes-against-fake-news>, accessed on December 11th 2024

²³⁴ Economic and Financial Crime Commission (2024). Integrity Club. <https://www.efcc.gov.ng/efcc/news-and-information/news-release/9146-efcc-inaugurates-more-integrity-clubs-in-lagos-makurdi>, accessed on December 11th 2024.

²³⁵ Economic and Financial Crime Commission (2024). Zero Tolerance Club. <https://www.efcc.gov.ng/efcc/news-and-information/news-release/10119-efcc-launches-zero-tolerance-club-in-crescent-university>, accessed on December 11th 2024.

²³⁶ Open Government Partnership (2024). Implement National Anti-Corruption Strategy (NG0022). <https://www.opengovpartnership.org/members/nigeria/commitments/NG0022/>, accessed on November 7th 2024.

²³⁷ Center for Fiscal Transparency and Public Integrity. <https://www.fiscaltransparency.org/>, accessed on November 7th 2024.

²³⁸ African Centre for Leadership, Strategy & Development (Centre LSD). <https://centrelsd.org/>, accessed on November 7th 2024.

Environment and Economic Justice (ANEEJ),²³⁹ the Nigeria Bar Association,²⁴⁰ the Nigeria Inter-Religious Bodies/Council,²⁴¹ the Freedom of Information Coalition,²⁴² Accountability Lab,²⁴³ and others were fully involved in the development of the NACS second action plan. The CSOs received various drafts of the commitment plan and provided valuable input in the action plan. CSO priority issues raised were measures to fight corruption and improve civic space in Nigeria, which were fully incorporated into the final drafts of the action plan.²⁴⁴ However, to ensure adequate transparency, there is a need for the OGP secretariat to carry along CSOs in the implementation of the action plan, as well as the provision of a dedicated website to monitor the implementation process and make such a platform available to the public. Also, the senior leadership of the NACS implementing institutions needs to be adequately engaged in providing high-level support for commitment delivery.

Good Practices

- The Freedom of Information Act (FOIA), enacted in 2011, is a significant step towards promoting public access to information. It empowers civil society, media, and the public, allowing them to monitor government actions and be well-informed about their rights.
- Government institutions like the Independent Corrupt Practices and Other Related Offences Commission (ICPC) and the Economic and Financial Crimes Commission (EFCC) actively collaborate with CSOs, enhancing public reporting mechanisms and accountability through partnerships and hotlines for reporting corruption.
- The establishment of a ranking system by civil society organisations for public institutions based on their compliance with FOIA has fostered a competitive spirit among agencies to improve transparency and accountability, as evidenced by the rankings released in 2023
- The Independent Corrupt Practices and Other Related Offences Commission has a toll-free hotline for reporting corruption cases. Reports can also be submitted through its active website.
- SERVICOM has desks at different government agencies to help citizens access information and monitor service delivery.
- Elected and appointed public officials are mandated to declare their assets.

Deficiencies

- There is no independent regulatory body to oversee the implementation of the FOI Act. The responsibility currently falls under the Office of the Attorney General of the Federation (AGF). However, the AGF's dual role as both the legal advisor to the government and overseeing FOI compliance creates conflicts of interest, especially when public agencies are involved in non-compliance cases.
- At the sub-national level, compliance with the FOI Act is deficient, as only 7 out of 774 local governments have functional websites.²⁴⁵
- Public institutions need to build the capacity of the staff to understand the FOI Act's requirements and the importance of proactive information disclosure.
- Despite improvements in responsiveness to requests, proactive disclosure of information has declined significantly, with a 47% drop noted in 2022.
- Although asset declarations are mandatory for public officials, they are not publicly accessible, limiting accountability and transparency in public office.
- While some federal institutions comply with UNCAC provisions, state and local government compliance must be improved. Only a few states have domesticated the FOIA, and many local governments do not have functional websites for public access to information.
- Investigative journalists face significant barriers in accessing information due to legal constraints, such as the Official Secrets Act and limitations imposed under the guise of national security.
- Many public institutions need more resources and updated technology, which hampers their ability to maintain transparency and respond effectively to information requests.

²³⁹ Africa Network for Environment and Economic Justice (ANEEJ). <https://www.aneej.org/>, accessed on November 7th 2024.

²⁴⁰ Nigeria Bar Association (NBA). <https://www.nigerianbar.org.ng/>, accessed on November 7th 2024.

²⁴¹ Nigeria Inter-Religious Bodies/Council. <https://www.nirec.org.ng/about.php#:~:text=Who%20We%20Are,11th%20day%20of%20September%2C%201999>, accessed on November 7th 2024.

²⁴² Freedom of Information Coalition. <https://www.nfoic.org/>, accessed on November 7th 2024.

²⁴³ Accountability Lab. <https://accountabilitylab.org/>, accessed on November 7th 2024.

²⁴⁴ FEDERAL REPUBLIC OF NIGERIA (2023). NATIONAL ACTION PLAN 2022 – 2026. <https://www.nigeriarights.gov.ng/files/nap/nap-dec-2021.pdf>, accessed on November 7th 2024.

²⁴⁵ Center for Fiscal Transparency and Public Integrity (2023). Transparency and Integrity Index (2023). <https://www.fiscaltransparency.org/transparency-and-integrity-index-2023/>, accessed on September 13th 2024.

4.1.8 Article 11 – Judiciary and Prosecution Services

The judiciary is an independent arm of government, and its autonomy is fully enshrined in the amended 1999 Constitution.²⁴⁶ Chapter 1, Part 2, Section 6(1) establishes the Supreme Court's authority to interpret laws. Sections 230, 232(1), and 233(1) establish the Supreme Court as the highest court in Nigeria and grant it jurisdiction in disputes between the government and states, highlighting its power to act as an impartial judge.²⁴⁷ This also empowers the Supreme Court as the final court of appeal, ensuring its role in reviewing lower court decisions. At the same time, Sections 6(5)(a) to (l) provide a structured judicial system in Nigeria.²⁴⁸

To safeguard the independence of the Judiciary, the Constitution establishes measures, such as the appointment/selection of judicial officers. High-ranking judicial officers, including the Chief Justice of the Federation, Justices of the Supreme Court, Chief Judge of the Court of Appeal and Judges of the Court of Appeal, are appointed by the President through the guidance and advice of the National Judicial Council (NJC)²⁴⁹ and the Nigerian Bar Association,²⁵⁰ while the Nigerian Senate ratifies the appointments. The NJC is established by section 153 of the constitution. Section 292 gives the President or Governor of a state the power on the ground of a two-thirds majority vote by the Senate or State House of Assembly, in the case of a state government, to remove a judicial officer for corruption and misconduct.²⁵¹ The NJC also has the power to recommend to the President or Governor of a state the removal of a Judicial Officer on the grounds of corruption, inability to discharge the office functions, misconduct, and infringement of the Code of Conduct for Judicial Officers.²⁵² The Legal Practitioners Disciplinary Committee comprises the Attorney-General of the Federation, State Attorney Generals, and twelve (12) Legal Practitioners appointed by the Body of Benchers to address issues of misconduct and breach of the code of conduct by legal practitioners. The code of conduct is modelled after the Bangalore Principles of Judicial Conduct.²⁵³ It empowers the NJC to set up investigative panels against judicial officers based on received complaints of allegations of corruption and other misconduct and to apply sanctions, including removal from office.²⁵⁴ For instance, in October 2018, the NJC recommended the dismissal of two Judges to the president.²⁵⁵ Justice XNV was found violating the Code of Conduct for Judicial Officers by being a sole signatory to a company and receiving funds from various sources while cases were pending before him. Justice XJL was found accepting money from litigants under false pretence on the claim that his salary was delayed.²⁵⁶

In May 2024, the NJC issued warning letters and sanctioned three judges from elevation to a higher bench for a period. Empanel committees were set up to investigate eight other Federal and state court judges for corruption and misconduct.²⁵⁷ Justice XIO was barred from elevation to the Court of Appeal for two years for wrongly granting an ex parte order, which the Court of Appeal later reversed on the grounds of misuse of judicial discretion.²⁵⁸ Justice XBN of Delta State High Court was sanctioned for a three-year promotion for failing to deliver judgment within the stipulated timeframe in a case that had been pending for seven years after addresses were submitted.²⁵⁹ Justice XAN of Yobe State High Court was also cautioned for issuing a Writ of Possession Conferring Title on the Defendant when no subsisting judgement of any Court enabled the Judge to issue the Writ.²⁶⁰ Between 2000 and 2016, the NJC investigated numerous instances of judicial misconduct. After careful consideration, the NJC sanctioned 132 Judicial Officers for corruption and misconduct, demonstrating its commitment to upholding the judiciary's integrity.²⁶¹

Despite the robustness of the Nigerian Judicial system, there has been an erosion of public trust and confidence in the ability of the judicial system to administer Justice as there are issues of delay in case decisions, for example in *Obasi v. State*, the case took over 20 years to reach the Supreme Court.^{262,263} A Chief Judge of the Federal High Court stated that the court could finish roughly 13,000

²⁴⁶ Constitution of the Federal Republic of Nigeria 1999. <https://nigeriarights.gov.ng/files/constitution.pdf>, accessed on September 13th 2024.

²⁴⁷ Ibid.

²⁴⁸ Ibid.

²⁴⁹ National Judicial Council. <https://njc.gov.ng/>, accessed on September 13th 2024.

²⁵⁰ Nigerian Bar Association. <https://www.nigerianbar.org.ng/>, accessed on September 13th 2024.

²⁵¹ Ibid.

²⁵² National Judicial Council. Code of Conduct. <https://njc.gov.ng/code-of-conduct>, accessed on September 14th 2024.

²⁵³ UNODC (2006). The Bangalore Principles Of Judicial Conduct. <https://www.unodc.org/documents/ji/training/bangaloreprinciples.pdf>, accessed on September 14th 2024.

²⁵⁴ Ibid.

²⁵⁵ NJC (2018). NJC Recommends the Dismissal of two Judges. <https://njc.gov.ng/11/news-details>, accessed on September 14th 2024.

²⁵⁶ Ibid.

²⁵⁷ NJC (2024). NJC issues warning letters to three Judges and bar them from elevation to higher bench for a period; Empanels Committees to investigate 8 Judges of the Federal & State Courts; Appoints 86 Judicial Officers for Federal & State Courts. <https://njc.gov.ng/65/news-details>, accessed on September 14th 2024.

²⁵⁸ Ibid.

²⁵⁹ Ibid.

²⁶⁰ Ibid.

²⁶¹ Department of State Services (2016). National Judicial Council. <https://www.njc.gov.ng/assets/press-release/NationalJudicialCouncil-7.pdf>, accessed on September 14th 2024.

²⁶² Atoyebi O.M. (2024). Timeframe for Adjudication in Nigeria in Nigeria Criminal jurisprudence: The bill that should have passed. <https://omaplex.com.ng/timeframe-for-adjudication-in-nigerias-criminal-jurisprudence-the-bill-that-should-have-passed/>, accessed on September 14th 2024.

²⁶³ <http://www.nigeria-law.org/LawReporting/2012/June%202012/1st%20June%202012/Obasi%20Onyeye%20v%20The%20State.pdf>, accessed on September 14th 2024.

cases in the previous 2021/2022 legal year and transferred about 143,000 pending ones to the subsequent 2022/2023 legal year.²⁶⁴ At this rate, if no new cases are filed, the court will take a minimum of 11 years to clear its docket.²⁶⁵ Same situation applies in Oyo State.²⁶⁶ With less than 30 High Court Judges in Oyo State, with a population of 7.9 million people,²⁶⁷ It will take every Judge an average of 500 cases at any given time.²⁶⁸ The Ibadan Judicial Division of the Court of Appeal, which serves Oyo and Ogun states with a combined population of over 13 million, has only three justices.²⁶⁹ Despite having two court halls in the building, only one panel sits. This means that 3 Justices serve more than 13 million people.²⁷⁰ Also, a report by the Justice Needs and Satisfaction in Nigeria 2024²⁷¹ found that around 81% of Nigerians had experienced one or more legal problems in the past year, with 55% of these problems being partially or entirely resolved. However, 12% of problems were abandoned, and 33% were still ongoing,²⁷² It indicates a significant justice gap in the country. This is why there are delays and a lack of trust in the system, given the time required for justice to be delivered. Reform is needed, which should bring about State-level appellate courts to alleviate the Supreme Court's workload and enhance the judicial system's overall efficiency. Each State should establish its appellate courts to handle appeals on local issues. At the same time, the Supreme Court should reserve its docket for sensitive constitutional matters, complex legal questions, and issues related to foreign policy that impact Nigeria as a whole.

There have been records of corrupt practices in the Judiciary based on the report by the United Nations Office on Drugs and Crime (UNODC) and the National Bureau of Statistics (NBS) in 2019, which indicated that about 20% of individuals who interacted with the Nigerian judiciary reported being solicited for bribes.²⁷³ Also, between 2018 and 2020, approximately NGN 9.45 billion (USD 5.48 million) were reportedly offered as bribes to judicial officials, with significant amounts involving election litigations.²⁷⁴ Therefore there is a need for strengthening the system of discipline and more substantial punishment for those engaging in corrupt practices.

The process for selecting and appointing judges has been described as requiring reform due to the absence of rigorous selection methods, incomplete advertisement for vacancies, insufficient background checks, and proper assessment of candidates, as the UNODC (2023) study on the Selection and Appointment of Judges in Nigeria showed:²⁷⁵

- Heavy reliance on CVs, superficial investigations, and limited-service record consideration undermines candidate assessment.
- Governors' and political officeholders' influence on judicial appointments is a significant concern, compromising the process's independence and legitimacy.
- The selection process follows a professional model but is criticised for insider dealings and lack of transparency.
- Calls for adherence to objective criteria and transparent procedures in judicial appointments.
- The need to establish a complaints ombudsperson, clarify the roles of judicial bodies, and reduce conflicts of interest in the selection process.²⁷⁶

Another challenge is the lack of effective monitoring to ensure strict adherence to judicial ethics, which has led to a troubling rise in conflicting court orders, particularly in politically sensitive matters.²⁷⁷ Despite the principle that courts of coordinate jurisdiction should not overrule each other's decisions, recent incidents have revealed numerous instances of contradictory and counter-orders being issued by different courts.²⁷⁸ For instance, In December 2021, the National Judicial Council barred three judges from elevation to higher courts for issuing conflicting orders in a political case.²⁷⁹ The situation has affected public confidence in the judiciary and emphasises the need for judicial reforms to prevent judges from issuing contradictory rulings and overstepping their jurisdiction.

²⁶⁴ Premium Times (2023). Court finishes 13,000 cases, carries over 143,000 in one legal year – Chief Judge. <https://www.premiumtimesng.com/news/top-news/650677-court-finishes-13000-cases-carries-over-143000-in-one-legal-year-chief-judge.html>, accessed on November 7th 2024.

²⁶⁵ Ibid.

²⁶⁶ Oyo State. The State. <https://old.oyostate.gov.ng/about-oyo-state/>, accessed on September 14th 2024.

²⁶⁷ City Population. Oyo. https://citypopulation.de/en/nigeria/admin/NGA031_oyo/, accessed on September 14th 2024.

²⁶⁸ O.M. Atoyebi, Omaplex (2024). Timeframe for Adjudication in Nigeria's Criminal Jurisprudence: The Bill That Should Have Passed. <https://omaplex.com.ng/timeframe-for-adjudication-in-nigerias-criminal-jurisprudence-the-bill-that-should-have-passed/#post-2627-footnote-ref-10>, accessed on September 14th 2024.

²⁶⁹ Ibid.

²⁷⁰ Ibid.

²⁷¹ Hiil Justice Dashboard (2024). Justice Need and Satisfaction in Nigeria 2024. <https://dashboard.hiil.org/publications/jns-nigeria-2024/>, accessed on September 14th 2024.

²⁷² Ibid.

²⁷³ UNODC (2019). CORRUPTION IN NIGERIA: PATTERNS AND TRENDS. https://www.unodc.org/conig/uploads/documents/Corruption_Survey_2019.pdf, accessed on September 14th 2024.

²⁷⁴ Sanni K. (2020). At least N9.4bn paid as bribe for justice in Nigeria in two years — ICPC Report. Premium Times. <https://www.premiumtimesng.com/news/headlines/433257-at-least-n9-4bn-paid-as-bribe-for-justice-in-nigeria-in-two-years-icpc-report.html?tztc=1>, accessed on November 7th 2024.

²⁷⁵ UNODC (2023). Selection and Appointment of Judges in Nigeria Analysis and Recommendations.

https://www.unodc.org/conig/uploads/res/publications_html/Working_Paper_-_Judicial_Selection_and_Appointments.pdf, accessed on September 14th 2024.

²⁷⁶ Ibid.

²⁷⁷ This Day Live (2024). Conflicting Court Orders as Judiciary's Albatross. <https://www.thisdaylive.com/index.php/2024/06/02/conflicting-court-orders-as-judiciarys-albatross/>, accessed on September 14th 2024.

²⁷⁸ National Industrial Court of Nigeria (2024). Jurisdiction and Power. <https://nicn.gov.ng/jurisdiction-and-power>, accessed on September 14th 2024.

²⁷⁹ This Day Live (2024). Conflicting Court Orders as Judiciary's Albatross. <https://www.thisdaylive.com/index.php/2024/06/02/conflicting-court-orders-as-judiciarys-albatross/>, accessed on September 14th 2024.

Regarding training judges and prosecutors in Nigeria, the Anti-Corruption Academy of Nigeria (ACAN) of the ICPC stands out.²⁸⁰ This institution and several others have been established to build judicial personnel's capacity and ethical standards. ACAN conducts training and certificate courses in government agencies, mainly focusing on Anti-Corruption and Transparency Units (ACTUS) for anti-corruption professionals, including judges.^{281,282,283} The UNODC in Nigeria also contributes to this cause by conducting training programs on Judicial ethics and training manuals as part of their judicial reform initiatives.^{284,285,286} The Rule of Law and Anti-Corruption (RoLAC) program has made significant strides in the fight against corruption by collaborating with judicial authorities to organise training programs for professionals.^{287,288} The EFCC also plays a crucial role in offering anti-corruption and judicial ethics courses at their academy.²⁸⁹ Also, on the part of the CSOs, the Center for Fiscal Transparency and Public Integrity is actively involved in enhancing the capacities of judicial officers and the media at the subnational levels, particularly in the UNCAC monitoring mechanism, and ensuring transparency in their duties.^{290,291}

The Legal Aid Council was established under the Act of 2011 to provide support and justice for marginalised groups accessing justice in Nigeria.²⁹² The council provides free legal services to indigent citizens, including representing individuals detained or accused of criminal offences. It also operates legal aid clinics nationwide, ensuring that vulnerable populations receive necessary legal assistance.²⁹³ Civil society organisations such as the Civil Liberties Organization (CLO),²⁹⁴ Legal Defence and Assistance Project (LEDAP),²⁹⁵ Hope Behind Bars Africa,²⁹⁶ Human Rights Law Service (HURILAWS),²⁹⁷ Headfort Foundation,²⁹⁸ and Constitutional Rights Project (CRP)²⁹⁹ are all at the forefront of advocating for the rights of marginalised groups by providing legal assistance, conducting legal awareness campaigns, and engaging in public interest litigation to address human rights violations in Nigeria.

Good Practices

- The 1999 Constitution of Nigeria enshrines the independence of the Judiciary, providing a solid legal foundation for its operations. Sections 6(1) and 230 establish the Judiciary's authority to interpret laws and the Supreme Court's role as the highest court, ensuring impartiality and finality in legal matters.
- The process for appointing high-ranking judicial officers by the President involves the National Judicial Council (NJC) and the Nigerian Bar Association, which promotes a degree of oversight and accountability.
- Recent efforts, such as the National Summit on Justice 2024, demonstrate a commitment to reforming the Judiciary.
- Various civil society organisations and legal aid services are working to improve marginalised groups' access to justice and bridge the gap between the legal system and the public.

Deficiencies

²⁸⁰ Independent Corrupt Practices and Other Related Offences Commission. <https://icpcacademy.gov.ng/>, accessed on September 14th 2024.

²⁸¹ Independent Corrupt Practices and Other Related Offences Commission. Anti-Corruption and Transparency Unit (ACTU). <https://icpc.gov.ng/special-projects/anti-corruption-and-transparency-unit-actu/>, accessed on September 14th 2024.

²⁸² Independent Corrupt Practices and Other Related Offences Commission. <https://icpcacademy.gov.ng/about/programmes/>, accessed on September 14th 2024.

²⁸³ Independent Corrupt Practices and Other Related Offences Commission (2019). Model Rules for Judicial disciplinary Enforcement. <https://icpcacademy.gov.ng/book/model-rules-for-judicial-disciplinary-enforcement/>, accessed on September 14th 2024.

²⁸³ Ibid.

²⁸⁴ United Nations Office on Drugs and Crime. Judicial Ethics Training Manual for the Nigerian Judiciary. https://www.unodc.org/conig/uploads/documents/publications/Otherpublications/Judicial_ethics_training_manual_for_the_Nigerian_judiciary.pdf Accessed on September 14th 2024.

²⁸⁵ United Nations Office on Drugs and Crime (2019). Judicial Conduct and Ethics: Self-Directed Course. https://www.unodc.org/documents/ji/training/selfdirected_1403.pdf, accessed on September 14th 2024.

²⁸⁶ United Nations Office on Drugs and Crime (2003). Strengthening Judicial Integrity and Capacity in Nigeria. https://www.unodc.org/pdf/crime/corruption/nigeria/Progress_Report_1.pdf, accessed on September 14th 2024.

²⁸⁷ Justice, Conflict and Security in Nigeria. The Rule of Law and Anti-Corruption (RoLAC) October to December 2021. <https://www.justice-security.ng/rule-law-and-anti-corruption-rolac-october-december-2021>, accessed on September 14th 2024.

²⁸⁸ Justice, Conflict and Security in Nigeria. The Rule of Law and Anti-Corruption (RoLAC). <https://www.justice-security.ng/programmes/rolac>, accessed on September 14th 2024.

²⁸⁹ Economic and Financial Crimes Commission. Economic and Financial Crimes Commission Academy. <https://www.efcc.gov.ng/efcc/efcc-academy>, accessed on September 14th 2024.

²⁹⁰ Guardian News (2024). Center Trains Lawyers, Journalists on Promoting Accountability. <https://guardian.ng/news/center-trains-lawyers-journalists-on-promoting-accountability/>, accessed on November 8th 2024.

²⁹¹ Center for Fiscal Transparency (2024). United Nations Convention against Corruption: CSO Monitoring Mechanism 2024 <https://fiscaltransparency.org/uncac/>, accessed on September 14th 2024.

²⁹² Legal Aid Council of Nigeria. <https://legallaidcouncil.gov.ng/>, accessed on September 14th 2024.

²⁹³ Ibid.

²⁹⁴ African Commission on Human and Peoples' Rights. Civil Liberties Organization (C.L.O). <https://achpr.au.int/index.php/en/ngos/civil-liberties-organization-clo-0>, accessed on September 14th 2024.

²⁹⁵ Legal Defence and Assistance Project (2024). Free Legal Representation to the Victims of Human Rights Violation. <https://ledapnigeria.org/>, accessed on September 14th 2024.

²⁹⁶ Hope Behind Bars Africa. <https://hopebehindbarsafrica.org/>, accessed on September 14th 2024.

²⁹⁷ HURILAWS. <https://hurilaws.org/>, accessed on September 14th 2024.

²⁹⁸ Headfort Foundation for Justice. <https://www.headfortfoundation.com/>, accessed on September 14th 2024.

²⁹⁹ Commonwealth of Nations. Constitutional Rights Project (CRP). https://www.commonwealthofnations.org/organisations/constitutional_rights_project_crp/, accessed on September 14th 2024.

- The current appointment process for judicial officers is criticised for being less rigorous and competitive, leading to the selection of less qualified individuals.
- There are widespread reports of corrupt practices among judges and judicial staff, undermining public confidence in the system. More robust disciplinary measures and accountability mechanisms are critical to combat these issues.
- The Judiciary is plagued by significant delays, with cases often taking years to resolve. This backlog is exacerbated by procedural bottlenecks, such as frequent adjournments and jurisdictional challenges, leading many to seek informal justice systems or self-help.
- Insufficient funding hampers the courts' operational capacity. This inadequacy affects infrastructure, staffing, and the overall efficiency of judicial processes.
- There is no monitoring to ensure strict adherence to judicial ethics, leading to cases of conflicting court orders in political matters. However, courts of coordinated jurisdiction (courts with the same authority or power within a judicial hierarchy, such as the Federal High Court and State High Court, considered courts of coordinated jurisdiction) are not supposed to overrule each other.
- The absence of state-level appellate courts contributes to the overwhelming workload on the Supreme Court.
- Many non-judicial staff lack skills in judicial administration, leading to inefficiencies and instances of extortion and bribery. Training and capacity-building initiatives are essential to improve their effectiveness.
- There is a growing erosion of public trust in the judicial system, driven by perceptions of inefficiency, corruption, and a lack of transparency.
- Very few judges are prosecuted and sentenced for corruption-related offences.

4.1.9 Article 12 – Private Sector Transparency

The Companies and Allied Matters Act (CAMA) 2020 provides a statutory framework for regulating the operation of private companies in Nigeria, while the Corporate Affairs Commission (CAC) ensures compliance and reporting standards.³⁰⁰ Other regulatory frameworks that criminalise corruption in the private sector and ensure compliance with anti-corruption legislation in the private sector include:

- The Nigerian Code of Corporate Governance (NCCG) 2018 which was issued by the Financial Reporting Council (FRC) to guide corporate governance in the sector.³⁰¹ The Financial Reporting Council also has the mandate to:
 - Ensure good corporate governance practices in the public and private sectors of the Nigerian economy;
 - Ensure accuracy and reliability of financial reports and corporate disclosures under the various laws and regulations currently in existence in Nigeria;
 - Harmonize activities of relevant professional and regulatory bodies as relating to corporate governance and financial reporting;
 - Promote the highest standards among auditors and other professionals engaged in the financial reporting process;
 - Enhance the credibility of financial reporting; and
 - Improve the quality of accountancy and audit services and actuarial, valuation, and corporate governance standards.³⁰²
- Corporate Governance Guidelines for Banks developed by the Central Bank of Nigeria for Banks;³⁰³
- Infrastructure Concession Regulatory Commission (Establishment, etc.) Act 2005,³⁰⁴ which provides a legal framework for Public-Private Partnership (PPP)³⁰⁵ aimed at facilitating the involvement of the private sector in infrastructural development;
- The Public Procurement Act (2007);³⁰⁶
- The Beneficial Ownership Transparency Framework, which is part of Nigeria's commitment to the Open Government Partnership (OGP);³⁰⁷
- Fiscal Responsibility Act 2007;³⁰⁸

³⁰⁰ Companies and Allied Matters Act, 2020. <https://www.cac.gov.ng/wp-content/uploads/2020/12/CAMA-NOTE-BOOK-FULL-VERSION.pdf>, accessed on September 17th 2024.

³⁰¹ Financial Reporting Council of Nigeria. (2018). FRC/CG/001: Template for Reporting Compliance with the Nigerian Code of Corporate Governance 2018. https://doclib.ngxgroup.com/Financial_NewsDocs/32640_BOC_GASES_NIGERIA_PLC%20NATIONAL_CODE_OF_CORPORATE_GOVER.pdf, accessed on September 17th 2024.

³⁰² Ibid.

³⁰³ Central Bank of Nigeria (2023). Circular to all Commercial, Merchant, Non-Interest and Payment Service Banks and Financial Holdings Companies. <https://corpgovnigeria.org/wp-content/uploads/2024/02/Circular-and-Guidelines-for-Corporate-Governance.pdf>, accessed on September 17th 2024.

³⁰⁴ Federal Republic of Nigeria (2018). Infrastructure Concession Regulatory Commission (Establishment, etc.) Act, 2005. <https://www.icrc.gov.ng/assets/uploads/2018/12/ICRC-Act-2018.pdf>, accessed September 17th 2024.

³⁰⁵ Infrastructure Concession Regulatory Commission (ICRC). Public-Private Partnership (<https://www.icrc.gov.ng/ppp/>), accessed September 17th 2024.

³⁰⁶ Bureau of Public Procurement (2019). Public Procurement Act, 2007. <https://www.bpp.gov.ng/wp-content/uploads/2019/01/Public-Procurement-Act-2007.pdf>, accessed September 17th 2024.

³⁰⁷ Open Government Partnership. Beneficial Ownership. <https://www.opengovpartnership.org/policy-area/beneficial-ownership/>, accessed September 17th 2024.

³⁰⁸ Fiscal Responsibility Commission (2007). Fiscal Responsibility Act 2007. <https://fiscalresponsibility.ng/wp-content/uploads/2021/05/Fiscal-Responsibility-Act-2007.docx>, accessed September 17th 2024.

- Anti-Money Laundering and Counter-Terrorism Financing Regulations and the National Action Plan II (NAPII) 2019–2022.³⁰⁹
- Nigeria is also a member of the Extractive Industries Transparency Initiative (NEITI),³¹⁰ This mandates the private sector of the extractive industry to establish internal compliance departments in each entity's administrative work.
- The principles of conflict of financial interest declaration are also well captured in the National Ethics and Integrity Policy³¹¹ And the Code of Conduct for Public Officers.³¹²
- Most companies have signed up for the Convention on Business Integrity (CBI), launched in 1997.³¹³

There are laws to ensure the transparency of the private sector; the problem is the strategic implementation of these laws and cooperation between law enforcement agencies and private entities.³¹⁴ The private sector is highly susceptible to corruption, such as bribery, fraud, connivance with public officials, and offences relating to money laundering and terrorist financing. In 2023, public officials received around (USD 1.26 billion) in cash bribes, which accounts for about 0.35% of the country's Gross Domestic Product.³¹⁵

Bribery in the private sector covers the taking of bribes by employees and the involvement in other corrupt acts by the companies. The UNODC Corruption survey in Nigeria presented in 2024 showed that bribe payments in the private sector increased significantly from 6% in 2019 to 14% in 2023, and 95% of bribes were paid in monetary form (cash or money transfer) in 2023, with private sector actors including doctors in private hospitals being more likely to demand bribes. The report showed that roughly NGN 721 billion (about USD1.26 billion or 0.35% of GDP) was paid in cash bribes to public officials in 2023.³¹⁶ The sectors affected more by bribery include public procurement, infrastructure, and defence. These sectors experience high levels of corruption due to intense competition for government contracts, making them prone to corrupt practices.³¹⁷

Regulatory bodies use a punitive approach to ensuring compliance, and sometimes, procedures regulating private entities are misused in compliance with anti-corruption laws, corruption related to licenses and permits granted by public authorities, and corrupt practices that stifle business operations. A limited number of civil society organisations also focus on preventing corruption in the private sector, which has affected programs such as training and capacity building of private entities.

Generally, the Conduct for Public Officers in the 1999 Constitution as amended prohibits public officers from putting themselves in positions where their interests' conflict with their official duties and also on the employment of public officials after resignation or retirement in roles that relate directly to the functions they have held or supervised as a public official. However, there is a need for specific legislation on the professional activities of former public officers after retirement and how they relate to the private sector. The Institute of Chartered Accountants of Nigeria Issues standards on auditing that private entities are expected to comply with.³¹⁸ However, the enforcement and effectiveness of these standards in the private sector need to be reinforced.

In alignment with the 2016 Anti-Corruption Summit in London, Nigeria introduced the Open Central Register of Beneficial Ownership, also known as the Persons with Significant Control (PSC) Register, in May 2023.³¹⁹ Section 14 of the PSC Regulations 2022 defines a Person with Significant Control as a beneficial owner. This refers to the natural person who ultimately owns or controls a company or LLP or the natural person on whose behalf a transaction is conducted, including those who exercise ultimate effective control over a legal entity or arrangement. The PSC Register is a public record of the actual ownership and control of companies and LLPs in Nigeria. It allows anyone to quickly identify the owners of Nigerian companies and LLPs, essential for combating corruption, illicit financial flows, and other criminal activities hiding behind these entities. In practice, Designated Non-Financial Businesses and Professions (DNFBPs) and financial institutions are required to conduct know-your-customers (KYCs) on clients using the beneficial ownership register to identify persons with significant control and politically exposed persons in the fight against public sector corruption and money laundering.

³⁰⁹ Open Government Partnership (2022). The Second National Action Plan (2019 - 2022). <https://www.ogpnigeria.gov.ng/actionplan/the-second-national-action-plan--2019---2022->, accessed September 17th 2024.

³¹⁰ Nigeria Extractive Industries Transparency Initiative. <https://www.neiti.gov.ng/>, accessed on September 17th 2024.

³¹¹ Independent Corrupt Practices & Other Related Offences Commission (2020). National Ethics and Integrity Policy (NEIP). <https://icpc.gov.ng/national-ethics-and-integrity-policy-neip/>, accessed on September 17th 2024.

³¹² Ibid.

³¹³ Integrity Nigeria. <https://www.integritynigeria.org/>, accessed on September 17th 2024.

³¹⁴ United Nations (2023). The pivotal role of the private sector in combating corruption for economic development and social well-being. <https://unis.unvienna.org/unis/en/pressrels/2023/uniscp1169.html>, accessed on September 17th 2024.

³¹⁵ United Nations Office on Drugs and Crime (2024). Corruption in Nigeria: Patterns and Trends - Third survey on corruption as experienced by the population (July 2024). <https://reliefweb.int/report/nigeria/corruption-nigeria-patterns-and-trends-third-survey-corruption-experienced-population-july-2024#:~:text=Roughly%20US%20%241.26%20billion%20%E2%80%93%20or,14%20per%20cent%20in%202023>, accessed on September 17th 2024.

³¹⁶ United Nations Office on Drugs and Crime (2024). Corruption in Nigeria: Patterns and Trends Third survey on corruption experienced by the population. Available at https://www.unodc.org/conig/uploads/documents/3rd_national_corruption_survey_report_2024_07_09.pdf, accessed on September 17th 2024.

³¹⁷ Ibid.

³¹⁸ Institute of Chartered Accountants of Nigeria (2013). Nigerian Standards on Auditing (NSAs). <https://icanig.org/ican/documents/NSAs.pdf>, accessed on September 17th 2024.

³¹⁹ Corporate Affairs Commission. Federal Republic of Nigeria Persons with Significant Control (PSC) Register. <https://bor.cac.gov.ng/>, accessed on November 8th 2024. accessed September 17th 2024.

The Corporate Affairs Commission, which registers all businesses and limited liability, is responsible for updating and verifying the BO registers. Hence, data and information of persons with significant control are obtained from the point of registration and available database. The BO register is available for citizens to access freely. The register enhances transparency in business operations in Nigeria, aiding law enforcement and regulatory agencies in investigating the actual ownership and control of companies and LLPs. It supports CSOs in promoting citizen participation in public accountability and governance and strengthens the capacity of the media to serve as societal watchdogs.

Good Practices

- There are laws, regulations, and procedures for private entities regarding corporate governance, ethical business practices and accountability, and transparency in procurement processes and practices.
- The introduction of the Open Central Register of Beneficial Ownership allows the public to access information about companies' actual owners, which is crucial for combating corruption and illicit financial flows.
- Nigeria is a member of the Extractive Industries Transparency Initiative (NEITI) and the Business Action Against Corruption (BAAC), which promote ethical business practices and accountability within the private sector.

Deficiencies

- Despite robust legal frameworks, the strategic implementation of these laws still needs to be improved.
- Regulatory bodies frequently adopt a punitive approach, which creates 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.
- More CSOs need to focus on preventing corruption in the private sector, which hampers capacity-building initiatives and collaborative efforts with law enforcement agencies.
- While the 1999 Constitution prohibits conflicts of interest for public officers, no specific legislation governs the professional activities of former public officials regarding employment in the private sector, which creates potential avenues for corruption.

4.2 Chapter V: Asset Recovery

4.2.1 Articles 14 (Chapter II) and 52 and 58 (Chapter V) – Measures to Prevent Money-Laundering and Anti-Money Laundering

The Money Laundering (Prevention and Prohibition) Act, signed into law in 2022, defines the specific actions that constitute money laundering offences. It required financial and designated non-financial businesses and professions (DNFBPs) to perform Customer Due Diligence (CDD) on their customers, particularly in high-risk scenarios, to curtail offences related to money laundering. It also required institutions to maintain comprehensive records for a specified period and the obligation to report suspicious transactions to the Nigerian Financial Intelligence Unit (NFIU).³²⁰ Institutions subject to this law must also implement a robust internal control system and procedures to prevent money laundering offences as part of their compliance requirements.

The Nigerian Financial Intelligence Unit (NFIU) Act 2018.³²¹ The Act authorises the Unit to collect, analyse, and disseminate financial intelligence, cooperate with domestic and international law enforcement agencies, and regulate compliance with Nigeria's anti-money laundering (AML) and Counter-terrorism financing (CFT) measures.³²² Also, the Economic and Financial Crimes Commission (EFCC) Act³²³ Outlines the Commission's roles in investigating economic and financial crimes, including money laundering.

The Commission also has the power to trace, seize, and confiscate proceeds of crime. At the same time, the Special Control Unit Against Money Laundering (SCUML) Regulations directly regulate DNFBPs to ensure compliance with AML/CFT measures. Other legal frameworks include the Central Bank of Nigeria Regulations for financial institutions to implement AML/CFT programs in each of their institutions and the Companies and Allied Matters Act (CAMA) 2020 that ensures transparency in the ownership and control of companies and LLPs through mandating the disclosure of beneficial owners by registering in its Persons with Significant Control (PSC) database. Other legal frameworks and international commitments include:

- Financial Action Task Force (FATF)³²⁴ and the Intergovernmental Action Group against Money Laundering in West Africa (GIABA).³²⁵

December 12th 2024.

³²⁰ Nigeria Financial Intelligence Unit. <https://www.nfiu.gov.ng/>, accessed on September 17th 2024.

³²¹ Nigerian Financial Intelligence Unit (NFIU) Act 2018. <https://www.nfiu.gov.ng/images/Downloads/downloads/Nigerian-Financial-Intelligence-Unit-Act-2018.pdf>, accessed on September 17th 2024.

³²² Nigerian Financial Intelligence Unit (2016). Report of Nigeria National Risk Assessment on Money Laundering and Terrorism Financing. Available at <https://www.nfiu.gov.ng/images/Downloads/downloads/nrareport.pdf>, accessed on September 17th 2024.

³²³ Economic and Financial Crime Commission. <https://www.efcc.gov.ng/efcc/about-us-new/the-establishment-act>, accessed on September 17th 2024.

³²⁴ Financial Action Task Force (FATF). <https://www.fatf-gafi.org/en/home.html>, accessed on September 17th 2024.

³²⁵ Intergovernmental Action Group against Money Laundering in West Africa (GIABA). <https://www.giaba.org/>, accessed on September 17th 2024.

- The Proceeds of Crime (Recovery and Management) Act 2022.³²⁶
- Terrorism (Prevention) (Amendment) Act 2013.³²⁷
- Technical Unit on Governance and Anti-Corruption Reforms (TUGAR).³²⁸
- Code of Conduct Bureau and Tribunal Act.³²⁹
- Public Complaints Commission (PCC).³³⁰
- Code of Conduct Bureau (CCB).³³¹
- Securities and Exchange Commission (SEC).³³²
- Nigeria Extractive Industries Transparency Initiative (NEITI) Act 2007,³³³ which reduces the opportunity for money laundering
- Mutual Legal Assistance in Criminal Matters Act 2019 helps facilitate international cooperation in criminal matters, especially in money laundering investigations and prosecutions.³³⁴

Financial institutions and Designated Non-Financial Businesses are expected to comply with the legal framework, and there are fines and punishments for non-compliance with the laws, especially relating to the AML/CFT and CBN regulations. The institutions must verify the identity and purpose of transactions as prescribed by the Laws. They may require a customer to submit documents such as:

- The customers' names, a valid government-issued ID (e.g., passport, national ID card, driver's license) that includes a photograph and signature, date and place of birth, Nationality, occupation, and name of employer, Bank Verification Number (BVN), and Tax Identification Number (TIN),
- A specimen signature of the customer, Permanent address (full physical address), residential address (where the customer can be located), telephone number, email address and social media handle in most cases,
- There is also information regarding whether the individual is a politically exposed person (PEP).

Legal Corporate Entities may be required to submit documents such as:

- Corporate Documentation
- Name of the institution or entity
- Certificate of incorporation or registration
- Memorandum and Articles of Association
- Beneficial Ownership Information
- Identification of beneficial owners (individuals who ultimately own or control the entity)
- Address and contact information
- Registered office address
- Contact details of the organisation
- Business purpose
- Understanding the nature and purpose of the business relationship
- Source of funds
- Information regarding how the entity funds its operations.³³⁵

While continuous due diligence is conducted to monitor business relationships for suspicious transactions and activities, the laws also empower the Special Control Unit Against Money Laundering (SCUML),³³⁶ which operates as a unit in the Economic and Financial Crimes Commission and the Central Bank of Nigeria as agencies responsible for sanctioning non-complying DNFBPs, Non-Profit Organizations (NPO), Bureau de Change (BDCs) and financial institutions. Institutions like banks usually require additional customer information in cases relating to enhanced due diligence. As stipulated in the 2022 anti-law, the files and data requested from customers must be kept for at least five years.

³²⁶ Proceeds of Crime (Recovery and Management) Act 2022. <https://placng.org/i/wp-content/uploads/2022/05/Proceeds-of-Crime-Recovery-and-Management-Act-2022.pdf>, accessed on September 17th 2024.

³²⁷ Terrorism (Prevention) (Amendment) Act 2013. https://placng.org/laws/nigeria/laws/terrorism_bill.pdf, accessed on September 17th 2024.

³²⁸ Technical Unit on Governance and Anti-Corruption Reforms. <https://tugar.org.ng/>, accessed on September 17th 2024.

³²⁹ Code of Conduct Bureau. https://ccb.gov.ng/?page_id=208, accessed on September 17th 2024.

³³⁰ Public Complaints Commission (PCC). <https://pcc.org.ng/>, accessed on September 17th 2024.

³³¹ Code of Conduct Bureau (CCB). <https://ccb.gov.ng/>, accessed on September 17th 2024.

³³² Securities and Exchange Commission (SEC). <https://sec.gov.ng/>, accessed on September 17th 2024.

³³³ Nigeria Extractive Industries Transparency Initiative (NEITI) Act 2007 <https://www.neiti.gov.ng/>, accessed on September 17th 2024.

³³⁴ Mutual Legal Assistance in Criminal Matters Act 2019.

http://www.imc.gov.ng/OtherResources?filePath=C%3A%5CIMCWEB%5Cwwwroot%5Cdocuments%5CMAICMA2_CWTE11&handler=DownloadFile, accessed on September 18th 2024.

³³⁵ Economic and Financial Crime Commission Strategy Document 2013–2018. <https://www.efcc.gov.ng/efcc/about-us-new-4/efcc-strategic-plan>, accessed September 17th 2024.

³³⁶ Special Control Unit Against Money Laundering (SCUML). <https://scuml.org/>, accessed on September 18th 2024.

The legal framework is effective in practice, as it mandates institutions to develop AML/CFT programs that include KYC procedures, transaction monitoring, and risk assessments tailored to their specific transactions. Establishing the Nigeria Sanction Committee database is part of the compliance program.³³⁷ It was incorporated by the Terrorism (Prevention and Prohibition) Act of 2022 (TPPA).³³⁸ Section 54 of the TPPA mandates all natural and legal persons, including Financial Institutions and Designated Non-financial Businesses and Professions, to:

- Identify and freeze, without prior notice, all funds, assets, and any other economic resources belonging to the designated person or entity in their possession and report this to the Sanctions Committee;
- Report to the Sanctions Committee any assets frozen or actions taken in compliance with the prohibition requirements of the relevant UNSCRs, including attempted transactions;
- Immediately file a Suspicious Transactions Report to the NFIU for further analysis of the financial activities of such an individual or entity;
- Report as a Suspicious Transactions Report to the NFIU all cases of name matching in financial transactions before or after receipt of the Nigerian Sanctions List. All natural and legal persons who are either Nationals, residents or have a physical presence within Nigeria must update themselves with the UN Consolidated List and the Nigerian List through the websites of the United Nations and the National Sanctions Committee, respectively (Regulation 8(3) of the TFS Regulation).³³⁹

The NFIU has a database for DNFBP, NPO, and BDCs to submit Suspicious Transaction Reports.³⁴⁰ It is well functioning at the time of writing this report, allowing for registration and reporting. Many institutions have adopted necessary procedures for customer due diligence (CDD) and ongoing monitoring. However, the timely reporting of suspicious transactions to the NFIU remains a challenge.³⁴¹

The Companies and Allied Matters Act 2020, enforced by the Corporate Affairs Commission, plays a significant role by mandating public companies to publish an annual report and disclose their beneficial owners. It also established a Person with a Significant Control register that citizens can freely access.³⁴² NEITI has established the beneficial ownership register and adopted biometric information and National Identity Number (NIN)³⁴³ as a means of identification infrastructure, a requirement for bank account opening in the country, and the harmonisation of Bank Verification Number ³⁴⁴ (BVN) and NIN and subsequent linkage to account holders. Institutions like the Central Bank of Nigeria, the Securities and Exchange Commission, the National Insurance Commission, the Nigerian Financial Intelligence Unit, and the Special Control Unit Against Money Laundering provide guiding principles for financial institutions, designated Non-Financial Businesses, and professional sectors of the Economy.

The Central Bank of Nigeria, the Economic and Financial Crimes Commission, and the Nigerian Financial Intelligence Unit collaborate to conduct regular inspections and audits of financial and non-financial institutions to ensure compliance with AML/CFT regulations. The CBN formulates and implements AML/CFT regulations for banks and other financial institutions. The EFCC investigates and prosecutes money laundering cases and related financial crimes. At the same time, the NFIU is tasked with receiving, analysing, and disseminating suspicious transaction reports and other relevant financial information to the anti-corruption agencies.³⁴⁵

Table 4: Suspicious Transaction Reports (STRs) received by the Nigerian Financial Intelligence Unit (NFIU)

Year	Number of STRs
2021	14,097
2022	22,046
2023	50,274

(Nigeria Financial Intelligence Unit, 2024)

³³⁷ Nigeria Sanctions Committee. <https://nigsac.gov.ng/>, accessed on September 17th 2024.

³³⁸ Security and Exchange Commission. Mandatory Subscription to the Nigerian Sanction Committee's Sanction List Alert by all Capital Market Operators. <https://sec.gov.ng/wp-content/uploads/2024/08/Circular-Sanction-Committee-Alert-subscription.pdf>, accessed on September 17th 2024.

³³⁹ Nigeria Sanctions Committee. <https://nigsac.gov.ng/NiraReports>, accessed on September 17th 2024.

³⁴⁰ Nigeria Financial Intelligence Unit. <https://www.nfiu.gov.ng/rapidAml/register>, accessed on September 17th 2024.

³⁴¹ Tookitaki Holding Pte. Ltd (2024). <https://www.tookitaki.com/compliance-hub/understanding-aml-requirements-nigeria>, accessed on September 17th 2024.

³⁴² Person with Significant Control Register. <https://bor.cac.gov.ng/>, accessed on September 23rd 2024.

³⁴³ National Identity Number. <https://nimc.gov.ng/>, accessed on 23rd September 2024.

³⁴⁴ Bank Verification Number. <https://nibss-plc.com.ng/bank-verification-numberbvn/>, accessed on September 23rd 2024.

³⁴⁵ Ibid.

Data provided by the NFIU on the Suspicious Transactions Reports received by the NFIU showed that in 2021, 14 097 STRs were received, in 2022, 22 046 STRs were received, and in 2023, 50 274 STRs were received by the NFIU. The data showed limited reporting of STRs and detection capabilities of the NFIU in 2021 and 2022. However, in 2023, an increase to 50,274 STRs was reported. This increase is attributed to the NFIU's simplified reporting mechanisms and technology for reporting and awareness programs among financial institutions and DNFBPs.³⁴⁶

On the international cooperation front, Nigeria was listed by the Financial Action Task Force (FATF) as a Non-Cooperative Country and Territory (NCCT) between 2001 and 2006 in global measures to combat Money Laundering and Combating Terrorism Financing.³⁴⁷ In June 2006, the country was removed from the list of non-cooperating countries on the conditions of implementing the 40-point standards of the FATF comprehensively, which Nigeria has cooperated in implementing in collaboration with the FATF Styled-Regional Body (FSRBs) in the regions. Since the enlistment, Nigeria has improved on its AML/CFT national strategic initiative towards prevention, detection and prosecution of offences related to AML/CFT.³⁴⁸ Nigeria actively participates in the FATF's mutual evaluation processes and has been working to address the FATF's recommendations to enhance its AML/CFT framework. Nigeria is also a member of the Inter-Governmental Action Group against Money Laundering in West Africa (GIABA), a specialised Institution of ECOWAS.³⁴⁹ It is critical to facilitate cooperation among West African nations to combat money laundering and terrorism financing in the region. Nigeria has engaged in joint operations such as the Lake Chad Basin Commission³⁵⁰ comprising Nigeria, Chad, Cameroon, and Niger. These collaborative efforts have been instrumental in disrupting the terrorist financing of groups like Boko Haram and ISWAP (Islamic State West Africa Province).³⁵¹³⁵² Other inclusive initiatives include Capacity Development for Anti-Money Laundering and Countering the Financing of Terrorism, organised by the African Development Bank and GIABA, to improve AML/CFT regimes across the West African member states. These collaborative efforts between Nigerian and West African neighbours have helped to strengthen security in the region, curtail money laundering and terrorist financing, and improve the capacity of anti-corruption agencies in combatting money laundering and anti-corruption in Nigeria and the region.

Other initiatives to combat corruption include the Inter-Ministerial Committee (IMC) on AML/CFT, established in 2008.³⁵³ This committee coordinates MDAs to ensure the implementation of a robust AML/CFT regime and the country's compliance with international standards, including those set by the FATF and the United Nations Office on Drugs and Crime (UNODC).³⁵⁴ Nigeria has partnered with organisations such as the UNODC and the International Monetary Fund (IMF) to access technical assistance, capacity-building, and sharing best global practices to develop and implement effective AML/CFT strategies. The Rule of Law and Anti-Corruption (RoLAC) program has featured workshops to enhance stakeholders' knowledge and validate Nigeria's National AML/CFT Strategy for 2023-2027.³⁵⁵

Nigeria is still on the FATF grey list, which includes countries under increased monitoring due to deficiencies in their AML/CFT frameworks.³⁵⁶ However, the NFIU and TUGAR are at the forefront of initiatives towards enhancing collaboration between AML/CFT agencies to enhance information sharing, enhance capabilities, and improve international cooperation towards efficient AML/CFT measures in Nigeria. Nigeria has implemented the goAML software, developed by the UNODC, at the NFIU. This software enables the online receipt and automated analysis of suspicious transaction reports.³⁵⁷ The goAML solution operates in three stages: collection, analysis (using rule-based, risk-scoring, and profiling methods), and dissemination (escalating reports to law enforcement and seeking feedback). It facilitates the rapid exchange of information.

Good Practices

- The adoption and implementation of the goAML software at the NFIU facilitates the online receipt and automated analysis of suspicious transaction reports and facilitates rapid information sharing between law enforcement agencies.

³⁴⁶ Response received from the NFIU on 23rd September 2024.

³⁴⁷ British Council. https://www.britishcouncil.org/sites/default/files/special_control_unit_against_money_laundering.pdf, accessed on September 18th 2024.

³⁴⁸ The Evidence Act 2011. <https://www.refworld.org/document-sources/national-legislative-bodies-national-authorities>, accessed on September 18th 2024.

³⁴⁹ United Nations Office on Drugs and Crime. United Nations Convention Against Corruption, Article 14 Measures to Prevent Money Laundering.

https://www.unodc.org/documents/brussels/UN_Convention_Against_Corruption.pdf, accessed on November 8th

³⁵⁰ Lake Chad Basin Commission. <https://cblt.org/>, accessed September 19th 2024.

³⁵¹ Ifeakandu, I. and Ardard, H. (2022). The Role of Institutional Framework in Entrenching Effective Anti-Money Laundering/Combating Terrorist Financing in West Africa: Inter-Governmental Action Group against Money Laundering in West Africa (GIABA) in Perspective. *Beijing Law Review*, 13, 575-593. doi: 10.4236/blr.2022.133037. <https://www.scirp.org/journal/paperinformation?paperid=119778>, accessed on November 8th 2024.

³⁵² Samuel M. (2024). Lake Chad Basin states can sever terrorism's lifeline – its financing. Institute for security studies. <https://issafrica.org/iss-today/lake-chad-basin-states-can-sever-terrorism-s-lifeline-its-financing>, accessed on September 19th 2024.

³⁵³ Inter-Ministerial Committee. <http://www.imc.gov.ng/>, accessed on September 19th 2024.

³⁵⁴ The Strategy Document of the Network of National Anti-Corruption Institutions in West Africa (NACIWA) 2015 – 2017.

https://www.unodc.org/documents/treaties/UNCAC/COSP/session8/SpecialEvents/NACIWA_PRESENTATION.pdf, accessed on September 19th 2024.

³⁵⁵ Nigeria Financial Intelligence Unit. <https://www.nfiu.gov.ng/>, accessed on September 19th 2024.

³⁵⁶ Sanction Scanner (2024). Anti-Money Laundering in Nigeria. <https://www.sanctionscanner.com/Aml-Guide/anti-money-laundering-aml-in-nigeria-434>,

accessed on September 19th 2024.

³⁵⁷ Nigerian FIU GoAML Reporting Platform. <https://www.goaml.nfiu.gov.ng/Account/LogOn>, accessed on September 19th 2024.

- Nigeria's membership in international bodies like the Financial Action Task Force (FATF) and the Inter-Governmental Action Group against Money Laundering in West Africa (GIABA) facilitates collaboration on AML/CFT initiatives. Joint operations with neighbouring countries have strengthened regional security against money laundering and terrorism financing.
- A comprehensive legal and institutional framework that includes the Money Laundering (Prevention and Prohibition) Act, the Economic and Financial Crimes Commission, the Special Control Unit Against Money Laundering and the NFIU Act 2018 provides a solid legal foundation for combating money laundering. These laws mandate Customer Due Diligence (CDD), record-keeping, and reporting of suspicious transactions.
- The adoption of AML/CFT Strategy for 2023-2027 and an Inter-Ministerial Committee to coordinate national strategies and compliance with international standards.
- Agencies like the Central Bank of Nigeria (CBN), the Economic and Financial Crimes Commission (EFCC), and the Nigerian Financial Intelligence Unit (NFIU) work together to ensure compliance with AML/CFT regulations. These bodies also enhance oversight through regular inspections and audits.
- The number of Suspicious Transaction Reports (STRs) submitted to the NFIU has increased significantly, from 16 in 2021 to 6,749 in 2023. This increase is attributed to improved reporting mechanisms and awareness programs.

Deficiencies

- Despite the increase in STRs, there are ongoing challenges regarding the timely reporting of suspicious transactions. Delays can hinder effective investigation and prosecution efforts.
- Nigeria remains on FATF's grey list due to AML/CFT framework deficiencies. This status indicates that while improvements have been made, further actions are necessary to meet international standards.
- There are still operational challenges among the AML/CFT agencies, especially the EFCC, as there are reports of human rights abuses in the methods of investigation, which involve raiding suspects' residences in manners that do not conform with international standards.
- Stakeholders involved in AML/CFT efforts need continuous training and capacity-building initiatives. Many DNFBPs and financial institutions lack adequate knowledge of compliance requirements, leading to non-compliance or ineffective implementation of AML measures.
- While the implementation of the goAML system in Nigeria has significantly improved the handling of data related to anti-money laundering (AML) and counter-terrorism financing (CFT), several critical issues remain that can hinder its effectiveness.³⁵⁸ These issues primarily concern data integrity, security, and inter-agency information sharing.^{359,360,361}

4.2.2 Articles 53 and 56 – Measures for Direct Recovery of Property and Article 54 – Confiscation Tools

Article 53 of the UNCAC requires States Parties to allow another State Party to initiate a civil action in its Court to establish title to property acquired through the commission of an UNCAC offence. Courts should be empowered to order compensation payments directly. State Parties must take necessary measures to permit their courts or competent authorities, when deciding on compensation, to recognise another State Party's claim as a legitimate owner of property acquired through the commission of a corruption offence and to order compensation to such State Parties.³⁶²

Aside from ratifying the UNCAC in 2004, the Nigerian government has ratified other related international obligations and treaties, demonstrating a collaborative approach to asset recovery and management. These include the United Nations Convention Against Transnational Organized Crime (UNTOC, 2000),³⁶³ and the African Union Convention on Preventing and Combating Corruption (AUCPCC, 2003).³⁶⁴ Others are the Stolen Asset Recovery Initiative (StAR) of the World Bank/UNODC and the Financial Action Task Force (FATF) 40 Recommendations.^{365,366}

³⁵⁸ Alessa (2019). goAML: Compliance Regulatory Reporting for the Global Financial Community. <https://alessa.com/blog/goaml-reporting/>, accessed on September 19th 2024.

³⁵⁹ Information Technology Service (ITS) (2013). goAML Web User's Guide <https://www.nfiu.gov.ng/images/Downloads/downloads/webguide.pdf>, accessed on September 19th 2024.

³⁶⁰ Federal Department of Justice and Police FDJP. goAML Web-Manual Registration & User Profile Management & MessageBoard. <https://www.fedpol.admin.ch/dam/fedpol/en/data/kriminalitaet/geldwaescherei/aml/goaml-web-registrati-on-profil-management-e.pdf>, accessed on September 19th 2024.

³⁶¹ United Nations Office on Drugs and Crime. Thematic Compilation of Relevant Information Submitted by Nigeria Article 14 UNCAC Prevention of Money Laundering. https://www.unodc.org/documents/corruption/WG-Prevention/Art_14_Prevention_of_money-laundering/Nigeria.pdf, accessed September 19th 2024.

³⁶² United Nations Office on Drugs and Crime. Technical Guide to the United Nations Convention Against Corruption. https://www.unodc.org/documents/treaties/UNCAC/Publications/TechnicalGuide/09-84395_Ebook.pdf, accessed on September 19th 2024.

³⁶³ United Nations Office on Drugs and Crime. UN Convention against Transnational Organized Crime and the Protocols thereto. <https://www.unodc.org/unodc/en/organized-crime/intro/UNTOC.html>, accessed on September 19th 2024.

³⁶⁴ African Union Convention on Preventing and Combating Corruption. https://au.int/sites/default/files/treaties/36382-treaty-0028_-_african_union_convention_on_preventing_and_combating_corruption_e.pdf, accessed on September 19th 2024.

³⁶⁵ Stolen Asset Recovery Initiative. StAR supports international efforts to end safe havens for corrupt funds. <https://star.worldbank.org/>, accessed on September 19th 2024.

³⁶⁶ FATF Recommendations. <https://www.fatf-gafi.org/en/topics/fatf-recommendations.html>, accessed on September 19th 2024.

In furtherance of Nigeria's commitment to implementing Article 53, several legislation, policies, and institutions were enacted and adopted based on international obligations and standards, which include the Nigerian Financial Intelligence Unit Act 2018,³⁶⁷ the Money Laundering (Prevention and Prohibition) Act 2022,³⁶⁸ the Economic and Financial Crimes Commission (Establishment) Act, 2004³⁶⁹ the Administration of Criminal Justice Act 2015 (ACJA),³⁷⁰ and the Advance Fee Fraud and Other Fraud Related Offences Act 2006 (sect. 17)³⁷¹ and the Proceeds of Crime (Recovery and Management) Act 2022 (POCA).³⁷² The Constitution of a Presidential Committee on Asset Recovery (PCAR)³⁷³ is headed by the Vice President, to bring together all law enforcement agencies involved in asset recovery, as well as the designation of a dedicated Central Bank Account to receive all recovered funds, for coordination and transparency of management and oversight. Other initiatives include the Asset Recovery Management Unit created within the Ministry of Justice to centralise asset recovery efforts.^{374,375}

The institutions directly responsible for direct asset recovery and confiscation include EFCC, ICPC, NFIU, FMOJ and CBN. The POCA establishes an adequate legal and institutional avenue for recovering and managing the proceeds of crime, benefits derived from it, instruments of unlawful activities, and unclaimed property suspected to be crime-related. It includes provisions for the restraint, seizure, confiscation, and forfeiture of property obtained through illegal activities and any instruments used or intended for such activities. It also introduces non-conviction-based procedures for recovering crime proceeds. It strengthens criminal confiscation procedures to ensure that the total benefit from a person's criminal activities is calculated and confiscated, if recoverable, on behalf of the Federal Government. The Proceeds of Crime (Management) Directorate and its functions are established under the POCA. Non-conviction-based forfeiture proceedings encourage collaboration among anti-corruption agencies to trace and forfeit property suspected to be crime proceeds. The POCA outlines the procedures for the handover, management, and disposal of properties forfeited to the Federal Republic of Nigeria.³⁷⁶

The EFCC Act 2004 Section 6 (j) (i)-(vi) allows for international cooperation, but it does not address the initiation of court proceedings outside Nigeria or by other countries within Nigeria. This could be seen as unfair to litigants wanting to bring cases before Nigerian courts. However, all legal entities with a legitimate interest in the matters being litigated have the right to present their grievances in the appropriate courts. The courts of Nigeria recognise countries and other nations as legal entities and hear cases involving nations, as well as their embassies and missions in Nigeria. Nigerian courts have also ruled that foreign government missions do not have complete diplomatic immunity in purely commercial transactions, suggesting they can be subject to lawsuits in Nigeria.³⁷⁷ Also, Section 113-117(a) of the Criminal Code Act unequivocally bestows a Magistrate Court to order the destruction, confiscation, or delivery of any movable property or documents involved in a criminal case.³⁷⁸ This authority, exercised after the enquiry or trial is concluded, is a testament to the court's power and its responsibility to decide the fate of these items based on their entitlement to possess them or their use in the commission of an offence.³⁷⁹

The challenge here is that while existing treaties address the situation for foreign countries in some instances, forfeiture for private citizens remains challenging. Other courts may not directly exercise the power granted to magistrates in s 113-117(a).³⁸⁰ Therefore, Nigerian law needs to be amended to directly include provisions for orders of restitution (damages and compensation) for victims of crimes. It is important to note that where the actions constituting the crime also constitute a tort under Nigerian law, the injured victim can seek damages through a tort claim. However, the newly enacted Criminal Justice Administration Act of Lagos State provides some victim compensation.³⁸¹

³⁶⁷ Ibid.

³⁶⁸ Ibid.

³⁶⁹ Ibid.

³⁷⁰ Ibid.

³⁷¹ Advance Fee Fraud and Other Fraud Related Offences Act 2006. <https://placng.org/lawsfnigeria/print.php?sn=18>, accessed on September 19th 2024.

³⁷² Proceeds of Crime (Recovery and Management) Act, 2022. <https://placng.org/i/wp-content/uploads/2022/05/Proceeds-of-Crime-Recovery-and-Management-Act-2022.pdf>, accessed on September 19th 2024.

³⁷³ Federal Ministry of Justice. Asset Recovery and Management Unit (ARMU). <https://justice.gov.ng/asset-recovery-and-management-unit-armu/>, accessed on September 19th 2024.

³⁷⁴ Work Schedule for the Asset Recovery and Management Unit. https://virtuolutionsng.com/justice/wp-content/uploads/2020/09/Schedule_of_work_for_the_Asset_Recovery_and_Management_Unit.pdf, accessed on September 19th 2024.

³⁷⁵ CiFAR (2018). Asset recovery in Nigeria: the good and the bad. <https://cifar.eu/nigeria-asset-recovery/>, accessed on September 19th 2024.

³⁷⁶ Ibid.

³⁷⁷ Oluwalogbon & 3ors Vs United Kingdom & Anor 2005 7(CLRN) 90 at 108. <https://nigerialii.org/akn/ng/judgment/ngca/2005/4/eng@2005-07-22>, accessed on September 19th 2024.

³⁷⁸ Criminal Code Act. <https://lawsfnigeria.placng.org/laws/C38.pdf>, accessed on September 19th 2024.

³⁷⁹ The Technical Unit on Governance and Anti-Corruption Reforms. (2016). Report of Gap and Compliance Analysis of Anti-Corruption Initiatives in Nigeria with Regional and Global Anti-Corruption Instruments. <https://tugar.org.ng/wp-content/uploads/2016/01/Report-of-Gap-file-1.pdf>, accessed on September 19th 2024.

³⁸⁰ Ibid.

³⁸¹ Lagos State Administration of Criminal Justice Law (2015).

<https://v1.corruptioncases.ng/storage/resources/acja/Lagos%20State%20Administration%20of%20Criminal%20Justice%20Law%202015.pdf>, accessed on September 19th 2024.

Regarding the practical implementation of the measures for direct asset recovery, NFIU presented a case study below: The case involved a complex money laundering scheme involving a Political Exposed Person (PEP). This Ultimate beneficiary launders money through Contract fraud, Tax evasion, Bribery, corruption, and Forgery with the help of her Cronies. The analysis also shows banks' connivance, multi-jurisdictional use of legal persons registered offshore, and illicit outflows of billions of dollars. CPX, a former Minister for Petroleum Resources, played a pivotal role in the case. They used their influence to secure the appointment of their friend, Mr. VOD, as the managing director of Pipelines and Product Marketing Company (PPMC), a subsidiary of the state-owned oil and gas company Nigerian National Petroleum Corporation (NNPC). This allowed Mr. VOD to siphon funds from the agency through his wife, using companies and financial institutions. CPX also directed a subsidiary of the NNPC to award contracts worth over USD 1.7 billion to companies owned by their business associates, MAW and LEB.

The predicate offences identified in the case are bribery and corruption, Contract Fraud, forgery, and tax evasion. This case is multi-jurisdictional as the proceeds of those illicitly awarded contracts were laundered from Nigeria through companies, some of which are shell companies and banks in Nigeria, the United Arab Emirate (UAE), the British Virgin Islands (BVI), Switzerland, the US, and the UK. Several lawsuits against CPX unravelled due to robust collaboration between NFIU and other law enforcement agencies. This collaboration led to the final forfeiture of properties purchased within the country with the looted funds. The US Department of Justice also filed a civil suit accusing CPX of benefiting from contracts awarded to GRU Energy, one of the entities associated with MAW and LEB. The success of this case, including the recovery of significant assets, earned the NFIU the UNODC StAR Best Egmont Case Award (BECA) in 2022, recognising it as the top entry among 167 countries.^{382,383}

Regarding the effectiveness of the legislation, the absence of a mechanism for accountability of relevant organisations in POCA is a significant gap. The lack of penalties for defaulting organisations is a concern. Section 66's attempt to grant immunity to relevant organisations is feeble and likely to fail the tests of sections 33 and 44 of the Constitution. The limited protection under section 78 of POCA, which delays civil actions against relevant organisations, may not be sufficient and could leave individuals vulnerable. Staff members of relevant organisations will only be indemnified in proceedings brought against them in their official capacity if the act complained of is not beyond their powers.³⁸⁴ Although there have been significant asset freezes, such as approximately USD 700 million linked to former Head of State held abroad, actual returns remain limited.³⁸⁵ The lack of a precise mechanism for ensuring that frozen assets are effectively returned diminishes the POCA's impact. Specific data detailing the number of assets returned compared to those frozen were not available to the authors at the time of writing this report; however, while billions in assets may be frozen through legal mechanisms, only a fraction is successfully repatriated due to bureaucratic hurdles and lack of political will.

When asked about the potential for CSOs to lead legal cases in asset recovery, the EFCC, in an interview, underscored its ongoing collaboration with CSOs in asset tracking and recovery.³⁸⁶ Notably, the EFCC acknowledged that some of the investigations that led to the tracing and recovery of stolen funds were initiated by CSOs. This recognition of CSOs' proactive role in initiating investigations is a testament to their significant contribution to asset recovery, instilling hope for the future. The commission also expressed its commitment to fostering mutual trust and confidence to encourage more CSOs to share corruption information and contribute to ongoing efforts in asset recovery. However, the EFCC did not provide specific examples or references to cases where CSOs have directly facilitated asset recovery. This lack of specific examples raises questions about transparency and accountability in asset recovery, underscoring the urgent need for more transparency. It was noted that CSOs are typically invited for discussions on asset returns on an ad hoc basis, with minimal influence. Information on the management of the returned assets is inconsistent, making monitoring challenging.

An interview section with The Africa Network for Environment and Economic Justice (ANEEJ),³⁸⁷ a prominent CSO involved in asset recovery, emphasised the significant role of civil society in supporting the implementation of the UNCAC. In Nigeria, civil society has supported and actively led the development and implementation of the national anti-corruption strategy, encompassing all its pillars, including prevention, enforcement, public engagement, ethical reorientation, and asset recovery³⁸⁸. CSOs have traditionally played a vital role in asset recovery through activities such as awareness raising, research, advocacy, and monitoring of the utilisation of recovered assets. Their involvement extends to managing frozen assets and considering the end-use of returned assets in

³⁸² Egmont Group of Financial Intelligence Units (2022). Best Egmont Cases-Financial Analysis Cases 2021-2023. PP 16. https://egmontgroup.org/wp-content/uploads/2024/09/EGMONT_2021-2023-BECA-III_FINAL.pdf, accessed on September 19th 2024.

³⁸³ Response received from the NFIU on 23rd September 2024.

³⁸⁴ Juritrust Center for Socio-Legal Research & Documentation (2022). A Note on the Proceeds of Crime (Recovery and Management) Act 2022. <https://juritrustcentre.org/index.php/information/events/107-a-note-on-the-proceeds-of-crime-recovery-and-management-act-2022>, accessed on September 19th 2024.

³⁸⁵ BBC News (2017). Abacha loot': Switzerland to return \$320m to Nigeria. <https://www.bbc.com/news/world-africa-42237752>, accessed on September 19th 2024.

³⁸⁶ Interview with CE Wilson U. Director, Public Affairs, Economic and Financial Crimes Commission. Conducted by Umar Yakubu, Abuja on July 23rd 2024.

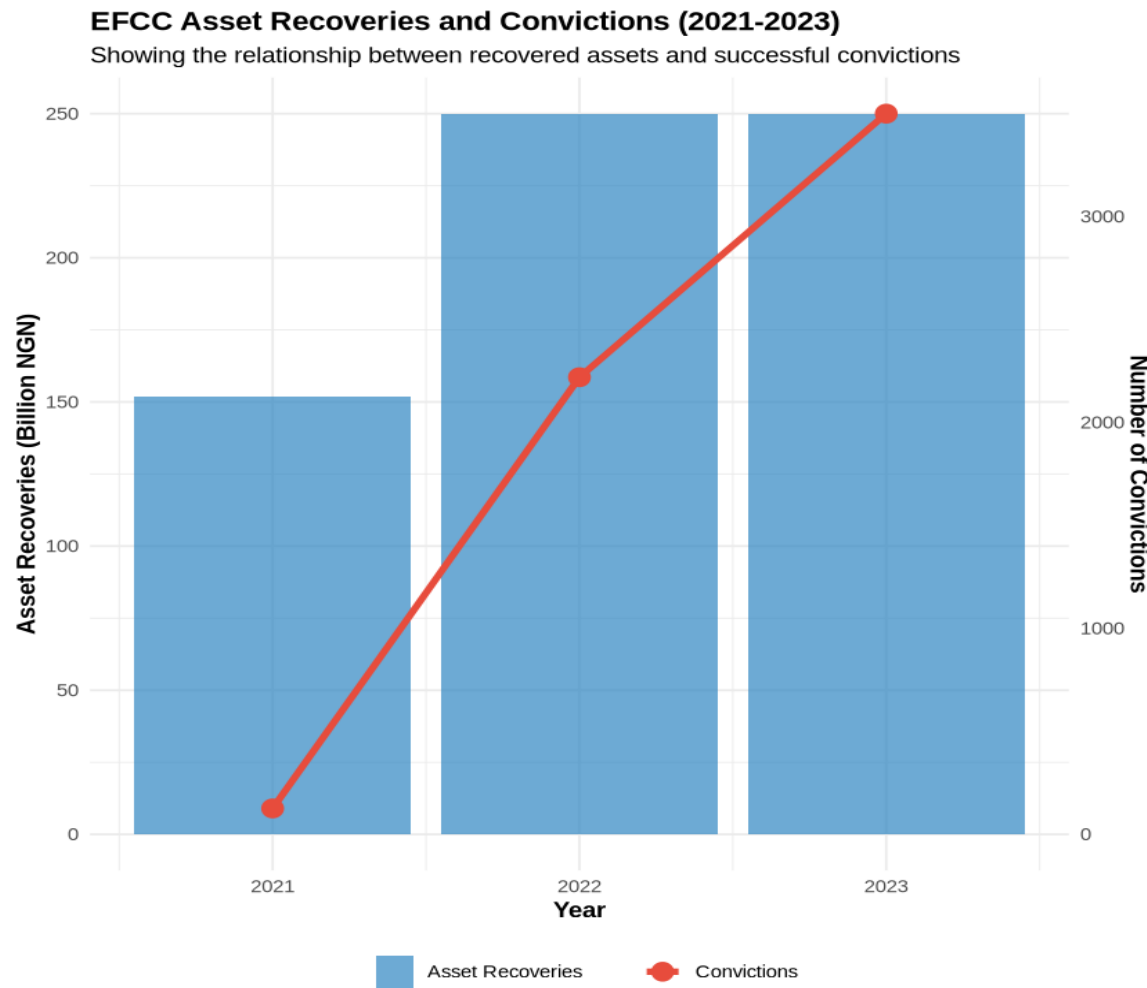
³⁸⁷ Interview with David U. Executive Director, African Network for Environment and Economic Justice. Conducted by Umar Yakubu, Abuja on July 22nd 2024.

³⁸⁸ Ibid.

collaboration with anti-corruption agencies such as the EFCC and the Independent Corrupt Practices and Other Related Offenses Commission ICPC. This comprehensive involvement underscores the importance of their role in the asset recovery.³⁸⁹

There are cases of considerable corruption in the country, where the perpetrators have moved stolen assets outside the country and are being returned to the government, as shown in the data below:

Figure 4: Asset Recovered and Conviction by the Economic and Financial Crimes Commission in 2021, 2022 and 2023



(Source: Own elaboration based on data from Economic and Financial Crimes Commission Annual Reports and Dataphyte)³⁹⁰

The data presented in Figure 4 is directly sourced from the EFCC’s Annual Reports for 2021, 2022, and 2023, showcasing the Commission’s asset recovery efforts and convictions over the years. In 2021, the EFCC reported recovering NGN 152 billion (USD 197,600,000), 126 convictions, and seized a variety of assets including land, luxury homes, and vehicles from P&ID cases.³⁹¹ In 2022, the Commission reportedly recovered NGN 250 billion (USD 152,000,000) and recorded 2,220 convictions.^{392 393} Also, in 2023, the Commission reported to have recovered NGN 250 billion (USD 152,309,291.02) between October 18, 2023, to October 18, 2024, and 3500 convictions were recorded due to increased cooperation with foreign anti-corruption agencies.^{394 395, 396}

Figure 5: Independent Corrupt Practices and Other Related Offenses Commission (ICPC)

³⁸⁹ Ibid.

³⁹⁰ Economic and Financial Crimes Commission (EFCC): Data derived from the EFCC’s Annual Reports for 2021, 2022, and 2023. <https://www.efcc.gov.ng/efcc/>, accessed on December 12th 2024

³⁹¹ Dataphyte (2022). EFCC Recovers N152 Billion. <https://dataphyte.com/latest-reports/governance/efcc-recovers-n152-billion-386-million-stolen-funds-in-2021/>, accessed on December 12th 2024

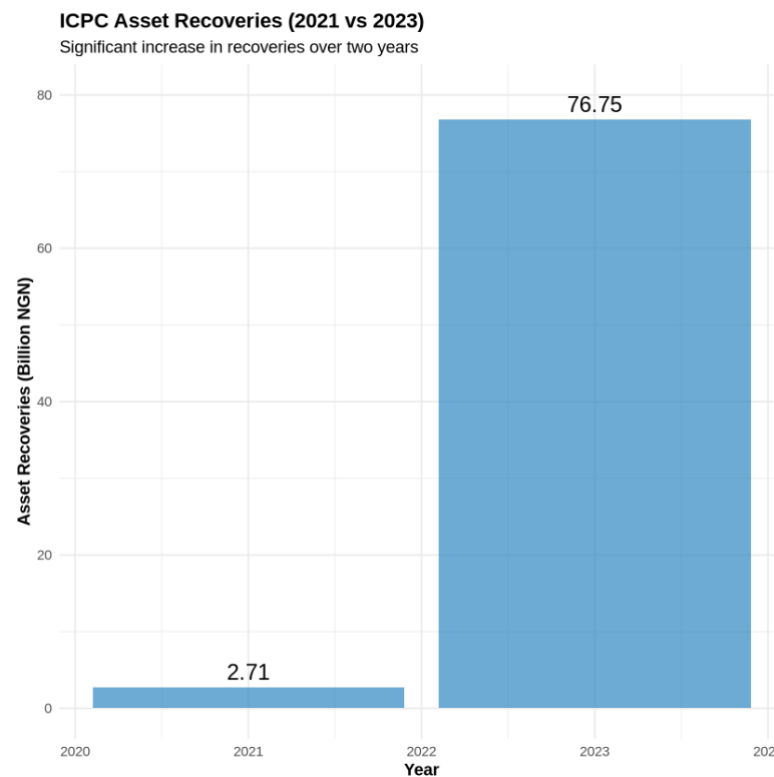
³⁹² Economic and Financial Crimes Commission (2021)

³⁹³ Economic and Financial Crimes Commission (2021). *Annual report 2021*. Retrieved from <https://www.efcc.gov.ng/efcc/records/efcc-operational-statistics>, accessed on September 25th 2024.

³⁹⁴ Economic and Financial Crimes Commission (2024). Asset Recovery, Crucial Issue in Fight against Corruption. <https://www.efcc.gov.ng/efcc/news-and-information/news-release/10514-asset-recovery-crucial-issue-in-fight-against-corruption>, accessed on December 12th 2024

³⁹⁵ Economic and Financial Crimes Commission (2022). *Asset recovery report 2022*. Retrieved from <https://www.efcc.gov.ng/efcc/records/efcc-operational-statistics>, accessed on September 25th 2024.

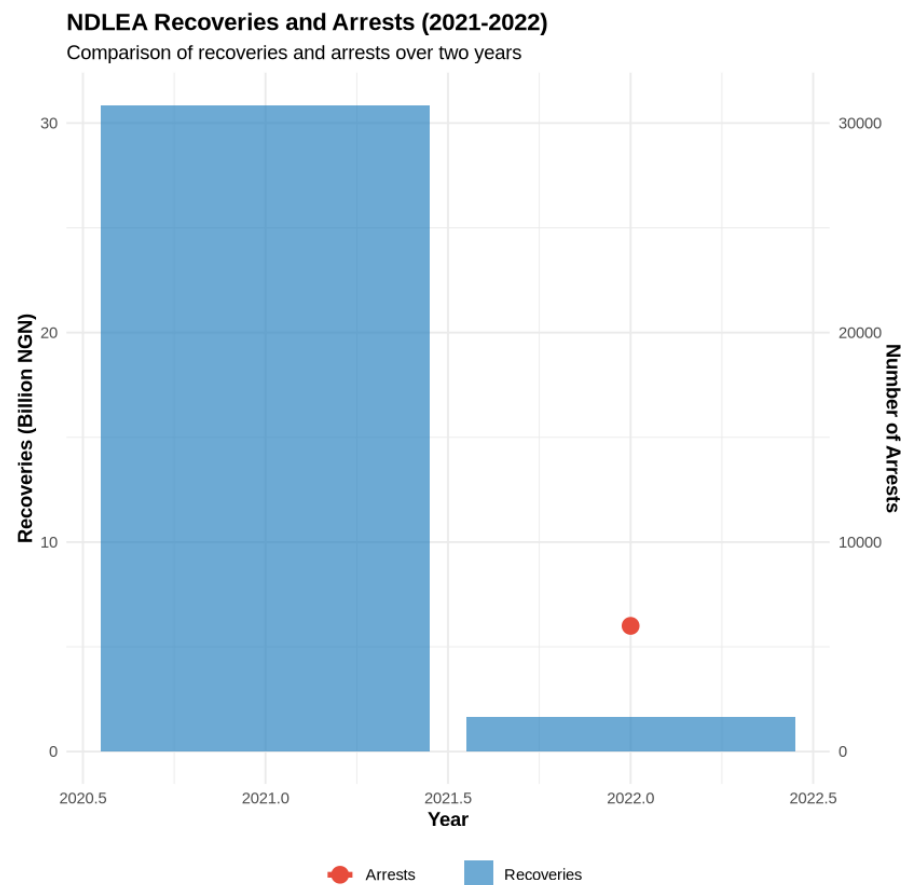
³⁹⁶ Economic and Financial Crimes Commission (2023). *Annual report 2023*. Retrieved from <https://www.efcc.gov.ng/efcc/records/efcc-operational-statistics>, accessed on September 25th 2024.



(Source: Own elaboration based on data from Independent Corrupt Practices and Other Related Offences Commission Website)³⁹⁷

The data presented in Figure 5 is directly sourced from the Independent Corrupt Practices and Other Related Offences Commission's websites covering 2021 and 2023. The ICPC reported in 2021 to have recovered NGN 2.71 billion (USD 1,652,000) from stolen public funds.³⁹⁸ There was no access to published data on recovered assets in 2022, however ICPC reported to have recovered NGN 76.75 billion (USD 46,800,000) in 2023 from major projects allocated to legislative members at their constituencies.^{399,400,401}

Figure 6: National Drug Law Enforcement Agency (NDLEA)



³⁹⁷ Independent Corrupt Practices and Other Related Offences Commission. Data derived from the ICPC's Website. <https://icpc.gov.ng/>, accessed on December 12th 2024

³⁹⁸ ³⁹⁸ Independent Corrupt Practices and Other Related Offences Commission (2022). ICPC recovered/restrained N166.5bn Assets in Two and Half Years – Mid-Term Report. <https://icpc.gov.ng/2022/02/06/icpc-recovered-restrained-n166-5bn-assets-in-two-and-half-years-mid-term-report/>, accessed on December 12th 2024

³⁹⁹ The Cable (2024). We recovered assets, cash worth N105.8bn, secured 31 convictions in one year, says ICPC. <https://www.thecable.ng/we-recovered-assets-cash-worth-n105-8bn-secured-31-convictions-in-one-year-says-icpc-chairman/>, accessed on December 12th 2024

⁴⁰⁰ Independent Corrupt Practices and Other Related Offences Commission. (2022). *Open data report 2022*. Retrieved from <https://icpc.gov.ng/2023/01/23/anti-corruption-icpc-scores-self-high-in-2022-sets-target-for-2023/>, accessed on September 25th 2024.

⁴⁰¹ Independent Corrupt Practices and Other Related Offences Commission. (2023). *Annual report 2023*. Retrieved from <https://icpc.gov.ng/2023/01/23/anti-corruption-icpc-scores-self-high-in-2022-sets-target-for-2023/>, accessed on September 25th 2024.

(Source: Own elaboration based on data from National Drug Law Enforcement Agency 2021 and 2022 Annual Report)

The National Drug Law Enforcement Agency (NDLEA) recovered NGN 30.86 billion (USD 18,800,000) worth of drug-related assets and confiscated vehicles, homes, and drug production facilities.⁴⁰² In 2022, the agency recovered NGN 1.67 billion (USD 1,018,000) worth of drug-related assets and made 6,000 arrests.⁴⁰³⁴⁰⁴ The authors could not access the annual report of the 2023 of the NDLEA; however, it is important to note that the data illustrates a range of corrupt practices. Significant recoveries and ongoing efforts have been made to recover more stolen assets; this could not have been possible without the UNCAC legal frameworks' emphasis on international cooperation.

It is also essential to note that on 17th September 2020, the Honourable Attorney General of the Federation and Minister of Justice (HAGF) launched a Central Database under Asset Tracing, Recovery and Management Regulations 2019 and the Central Criminal Justice Information System (CCJIS) under the National Anti-Corruption Strategy 2017-2019.⁴⁰⁵ The database was aimed at digitalising information regarding recovered and disposed assets in the country. However, the database is not available for public access. All efforts to assess the database failed when writing this report, which raised concerns on the challenge of transparency and accountability in asset recovery and disposal. It is essential to digitise the entire process to allow citizens nationwide to easily monitor it and align the process with international standards.

Regarding the recovered assets, the EFCC, ICPC and Nigerian Drug Law Enforcement Agency (NDLEA) Conduct an auction for recovered assets and invite the public to an open bidding for final forfeiture.^{406,407,408,409} Although the EFCC, ICPC, and NDLEA have consistently invited the public and civil society organisations to this regard, the challenge remains the fragmented nature of the disposal by different agencies, which makes it difficult for civil society and the media to monitor; there is a need for inter-agency collaboration and transparency in the process.

Article 54 of the UNCAC underscores the importance of international cooperation in the recovery of property through confiscation. Nigeria's strategic use of Mutual Legal Assistance Treaties (MLATs)⁴¹⁰ as a legal framework demonstrates its commitment to seeking foreign law enforcement cooperation in criminal investigations, particularly asset recovery. The MLAT process, which allows Nigeria to gather evidence, locate individuals or assets, and engage with foreign jurisdictions to resolve complex financial crimes, is a critical practical benefit of this legal framework. Also, Nigeria's proactive participation in international initiatives such as the Stolen Asset Recovery (StAR) Initiative further underscores its dedication to pursuing asset recovery on a global scale.

In the Criminal Liability of Legal Persons section of Article 54 of the UNCAC, it is essential to note that legal persons (such as corporations) can be criminally liable for corruption offences in Nigeria. This liability exists alongside individual accountability, allowing for a more comprehensive approach to combating corruption. The Nigerian legal system has incorporated various statutes that reflect this commitment, such as section 58 of the PPA 2007, which imposes liability on companies and their directors for procurement-related offences. The Money Laundering (Prohibition) Act criminalises actions by legal persons and their officers that facilitate money laundering, holding the company and its principal officers accountable for infractions. Also, the EFCC Act extends criminal liability to companies involved in corrupt practices, reinforcing the principle that corporations can be prosecuted for corruption alongside individuals.

Good Practices

- The Proceeds of Crime (Recovery and Management) Act 2022 (POCA) enactment provides a robust legal basis for asset recovery, including non-conviction-based forfeiture procedures and mechanisms for the restraint, seizure, and confiscation of crime-related properties.
- Establishing a Presidential Committee on Asset Recovery (PCAR) and an Asset Recovery Management Unit within the Ministry of Justice centralises efforts and enhances transparency in managing recovered assets.
- The EFCC acknowledges the proactive role of CSOs in initiating investigations that lead to asset recovery, indicating a collaborative approach that can enhance transparency and accountability.

⁴⁰² National Drug Law Enforcement Agency (2021). Annual Report 2021. <https://ndlea.gov.ng/files/Annual%20Report%202021.pdf>, accessed on September 25th 2024.

⁴⁰³ Ibid.

⁴⁰⁴ Shaba O. (2023). NDLEA recovers billions of naira worth of drugs in nationwide raids. Punch News. <https://punchng.com/ndlea-recovers-billion-naira-worth-of-drugs-in-nationwide-raids/>, accessed on September 25th 2024.

⁴⁰⁵ Federal Ministry of Information and National Orientation. (2020). Asset Recovery: FG Launches Central Database, Sensitizes Stakeholders. <https://fmino.gov.ng/asset-recovery-fg-launches-central-database-sensitizes-stakeholders/>, accessed on September 24th 2024.

⁴⁰⁶ National Drug Law Enforcement Agency. <https://ndlea.gov.ng/about.php?s=>, accessed on September 20th 2024.

⁴⁰⁷ Economic and Financial Crime Commission (2023). Public Notice on Sale of Landed Properties. https://www.efcc.gov.ng/efcc/images/pdfs/Auction/AUCTION_2.pdf, accessed on September 20th 2024.

⁴⁰⁸ Independent Corrupt Practices and Other Related Offences Commission (2022). Forfeited Assets: ICPC Auctions 12 Cars, Houses, Schools. <https://icpc.gov.ng/2022/12/07/forfeited-assets-icpc-auctions-12-cars-houses-schools/>, accessed on November 8th 2024.

⁴⁰⁹ Independent Corrupt Practices and Other Related Offences Commission (2023). Forfeited Assets: ICPC Begins Financial Bid Opening of Disposable Assets, Assures Transparency. <https://icpc.gov.ng/2023/06/12/forfeited-assets-icpc-begins-financial-bid-opening-of-disposable-assets-assures-transparency/>, accessed on November 8th 2024.

⁴¹⁰ Funk M.T (2024). Mutual Legal Assistance Treaties and Letters Rogatory Obtaining Evidence and Assistance from Foreign Jurisdictions. <https://www.fjc.gov/sites/default/files/materials/48/MLAT%20final%20042424.pdf>, accessed on September 20th 2024.

- Notable recoveries, such as repatriating funds linked to former military rulers and ongoing investigations into high-profile corruption cases, showcase practical international cooperation and legal frameworks.

Deficiencies

- The absence of specific accountability measures for organisations involved in asset recovery under POCA is a significant gap, leading to concerns about enforcement and compliance with established protocols.
- Although substantial amounts have been frozen, repatriation remains limited due to bureaucratic hurdles and lack of political will. This diminishes the overall impact of asset recovery initiatives.
- Current laws do not adequately address restitution for victims of crimes, creating a gap in justice for those affected by corruption.
- The management of returned assets lacks consistent information-sharing, making it challenging to monitor how these assets are utilised post-recovery.

4.2.3 Articles 51, 55 and 59 – International Cooperation for Confiscation and Article 57 – The Return and Disposal of Assets

The return of proceeds from corruption to its country of origin is a fundamental principle in UNCAC Article 51. Article 55 mandates State Parties to assist, to the greatest extent possible, another State Party in the confiscation of proceeds of crime. A State Party is required to submit requests for confiscation of proceeds of crime to its competent authorities to obtain an order of confiscation and give effect to it; take measures to identify, trace, freeze, or seize proceeds of crime; take the right of a bona fide third party into account; and furnish copies of their laws and regulations that affect the article and any subsequent changes of such laws to the Secretary-General of the United Nations. Article 59 also posits that States Parties shall consider concluding bilateral or multilateral agreements or arrangements to enhance the effectiveness of international cooperation.

The EFCC Act, particularly Article 6(J), is pivotal in fostering cross-border collaboration among member states. This collaboration aims to confiscate crime proceeds, a goal that aligns with the principles outlined in Article 55 of the UNCAC. The Act empowers Nigerian courts to register and enforce judgments from foreign superior courts, effectively treating them as domestic rulings. Under this law, the Minister of Justice and Attorney General of the Federation can extend its application to judgments from any country that offers substantial reciprocity. As a result, foreign court orders related to confiscating assets tied to money laundering can be enforced in Nigeria.⁴¹¹

The Mutual Assistance in Criminal Matters Act 2019 was established to facilitate international cooperation, including asset recovery. Nigeria has harnessed the power of international cooperation in asset recovery, as evidenced by the successful recovery of £78 million (approximately USD 322 million) from the United Kingdom. This achievement, linked to a bribery case involving Shell and ENI, is an inspiring example of the potential of cross-border collaboration in combating financial crimes.⁴¹² Nigeria also cooperates with other state parties about confiscation matters. For example, on May 27th 2024, a Federal High Court in Ikoyi, Lagos, ordered the final forfeiture of 20 luxury vehicles stolen from Canada and shipped to Nigeria following the investigations by the Economic and Financial Crimes Commission, which collaborated with the Royal Canadian Mounted Police (RCMP). The stolen cars, many of which were insured, were found at various locations in Lagos, including car stands, after being shipped into the country between March and June 2022.⁴¹³

International cooperation regarding the confiscation of foreign requests is governed by the Mutual Assistance in Criminal Matters Act 2019, which aims to increase the level and scope of assistance rendered between Commonwealth Governments in criminal matters.⁴¹⁴ It augments but in no way derogates from similar forms of formal and informal cooperation between Commonwealth countries and encourages the development of enhanced cooperation arrangements in other forums. In 2019, Nigeria expanded the application of MLA Guidelines beyond the Commonwealth countries based on reciprocity. The Mutual Assistance in Criminal Matters Act assists the competent authorities of one country in criminal matters arising in another country.⁴¹⁵ This is a good practice, as Nigeria has significantly benefited from it regarding assets returned to the government. For example, a landmark agreement was reached between

⁴¹¹ Ibid.

⁴¹² CISLAC (2019). Global Forum for Asset Recovery Progress Report: Nigeria Development Since December 2017 To June 2019. <https://uncaccoalition.org/files/Asset-Recovery-Nigeria-GFAR-2019.pdf>, accessed on September 20th 2024.

⁴¹³ Premium Times (2024). Court orders forfeiture of 20 cars stolen in Canada, shipped to Nigeria. <https://www.premiumtimesng.com/news/714133-court-orders-forfeiture-of-20-cars-stolen-in-canada-shipped-to-nigeria.html>, accessed on September 20th 2024.

⁴¹⁴ Commonwealth countries are a group of 56 member states, most of which were former territories of the British Empire. They cooperate on various issues, including development, democracy, and peace, guided by shared values and principles outlined in the Commonwealth Charter. The Commonwealth is notable for its diversity, comprising advanced economies and developing nations, and is home to approximately 2.7 billion people. Among its members are 33 small states, many of which are island nations. The Commonwealth promotes collaboration through initiatives like asset recovery and sustainable development. <https://thecommonwealth.org/>, accessed on September 20th 2024.

⁴¹⁵ Mutual Assistance in Criminal Matters within the Commonwealth Act (2019). Available at https://www.vertic.org/media/National%20Legislation/Nigeria/NG_Mutual_Assistance_Act_Commonwealth_Countries.pdf, accessed on September 20th 2024.

Nigeria and Switzerland regarding repatriating (USD 321 million) linked to a former Head of State.⁴¹⁶ The deal was formalised through an MoU signed on December 4, 2017, between the Swiss Federal Council and the World Bank. The funds are earmarked for targeted cash transfers to vulnerable populations in Nigeria, and the World Bank is tasked with monitoring their use to ensure transparency and accountability.⁴¹⁷ Italy has also contributed to asset recovery efforts. The Italian government signed an MoU with Nigeria to enhance anti-corruption measures and cooperation in asset recovery.⁴¹⁸ France's involvement has been similarly significant. The French government has engaged with Nigeria through various agreements to improve legal cooperation and share intelligence related to financial crimes.⁴¹⁹

The EFCC and ICPC work closely with international counterparts to facilitate confiscating assets linked to corruption, as they are the primary agencies responsible for enforcing laws on bribery and asset recovery in the country. Also, the Administration of Criminal Justice Act (ACJA) 2015⁴²⁰ provides mechanisms for freezing assets pending trial or investigation. It aligns with provisional measures to prevent the transfer or disposal of assets subject to confiscation. Nigeria has effectively responded to asset recovery and return requests under the Mutual Assistance in Criminal Matters Act 2019 (MACM).⁴²¹ This Act and its guidelines aim to facilitate international cooperation in asset recovery. The Federal Ministry of Justice is crucial in expediting international cooperation and mutual legal assistance among countries where assets are located. Regarding the procedures for the return of confiscated assets to Nigeria, the EFCC Act and the ICPC Act provide the legal basis for the return of assets to the country of origin once they have been confiscated. The legislation mandates that assets obtained through corrupt practices should be returned to the State from which they were taken. The disposal of seized assets is also governed by the provisions of the EFCC Act, which include guidelines on how such assets should be managed and disposed of, ensuring that they are returned to the rightful owners or used for public benefit.

However, despite the robustness of legal frameworks in complying with UNCAC provisions of this section, there is a lack of transparency regarding the data on recovered assets, the amounts, and the intended use. There are also concerns about the possibility of re-looting the recovered assets due to its management and lack of public sensitisation around it.⁴²² The institutional framework for asset recovery is fragmented with overlapping responsibilities, which has led to competition, fragmented data and a lack of unified or single policy guiding asset recovery and management in Nigeria. There is also an Asset Recovery Management Unit under the Attorney General's Office, and the issues of fragmented and overlapping roles between the agencies have not been addressed.⁴²³ The procedures for civil society engagement in asset recovery were also not stated during the data collection exercise of this report; there is a reluctance to publish a wide range of transparent documents for civil society involvement in monitoring and ensuring that assets recovered are adequately managed. This is important, as it will enhance knowledge sharing, improve the capacity of agencies tasked with negotiating the return of the stolen assets, and provide an opportunity to inform the public of every step towards the recovery and disposal of assets.

Good Practices

- Nigeria has successfully utilised frameworks such as the Economic and Financial Crimes Commission (EFCC) Act and the Mutual Assistance in Criminal Matters Act 2019, which aligns with UNCAC provisions to recover significant assets. For instance, the recovery of £78 million from the UK linked to a bribery case demonstrates effective international collaboration. Also, the repatriation of (USD 321 million) from Switzerland, which has been planned for social programs, shows the country's commitment to using recovered assets for public benefit.
- The ability of Nigerian courts to enforce foreign judgments through the Foreign Judgments (Reciprocal Enforcement) Act CAP F35 LFN 2004 strengthens Nigeria's position in international asset recovery efforts. It allows for registering and enforcing foreign court orders related to asset confiscation.
- Nigeria has established legal and institutional frameworks for asset recovery, including laws like the EFCC Act, ICPC Act, and Proceeds of Crime Act. It is also a signatory to international conventions like the UN Convention against Corruption. Key agencies such as the EFCC, ICPC, and others drive efforts to investigate, prosecute, and recover stolen assets.
- The legal framework that enables Nigeria to cooperate with other State parties is well established beyond the commonwealth countries.

⁴¹⁶ Federal Department of Foreign Affairs FDFA Directorate of International Law DIL (2019). The Abacha II Case: a successful tripartite cooperation of asset return - the Swiss Perspective. https://www.unodc.org/documents/corruption/AddisEGM2019/Presentations/3_2019-05-07_Presentation_KURSI_Addis_Abacha.pdf, accessed on September 20th 2024.

⁴¹⁷ Ibid.

⁴¹⁸ UNCAC (n.d). Weak systems for asset recovery in Nigeria improving under civil society scrutiny. <https://uncaccoalition.org/weak-systems-for-asset-recovery-in-nigeria-improving-under-civil-society-scrutiny/>, accessed on September 20th 2024.

⁴¹⁹ Ibid.

⁴²⁰ Administration of Criminal Justice Act (ACJA) 2015. <https://policehumanrightsresources.org/content/uploads/2017/09/Administration-of-Criminal-Justice-Act-2015-2.compressed.pdf>, accessed on November 7th 2024.

⁴²¹ Ibid.

⁴²² CiFAR (2018). Asset recovery in Nigeria: the good and the bad. <https://cifar.eu/nigeria-asset-recovery/>, accessed on September 21st 2024.

⁴²³ Ibid.

- Nigeria has actively engaged in international partnerships and memoranda of understanding with countries like France, Italy, and Switzerland to enhance asset recovery efforts.⁴²⁴
- Nigeria has shown readiness to share its experiences in asset recovery at international forums, aligning with Article 51 of the UNCAC, which emphasises knowledge exchange among states.

Deficiencies

- There is a lack of transparency regarding the recovered assets data and inadequate oversight mechanisms.
- There is no adequate public sensitisation on the asset recovery process in a manner that encourages the public and CSOs to monitor and actively engage in the process.
- Nigeria's institutional framework for asset recovery is fragmented, with overlapping responsibilities among anti-corruption agencies.
- The POCA Act must separate the role of seizing and recovering assets from their management to ensure transparency and accountability among anti-corruption agencies.
- There is also a need for an adequate legal framework and more precise guidelines on direct enforcement of foreign confiscation orders to reduce procedural delays.

4.3 Statistics⁴²⁵

Money Laundering

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 - Non-financial businesses and professions (NFBPs)	14,097	22,046	50,274
Number of postponement orders adopted on reported transactions	7	72	87
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	552	388	454
Number of staff dedicated full-time (or full-time equivalent) to money laundering in the FIU	n/a	n/a	n/a

Investigation Phase	Year: 2021	Year: 2022	Year: 2023
Number of cases initiated by law enforcement agencies on the basis of STRs sent by the FIU	168	6	1074
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	n/a	n/a	n/a

4.4 Short analysis

The data on Suspicious Transaction Reports (STRs) provided by the Nigerian Financial Intelligence Unit from various financial entities and DNFBPs within 2021, 2022, and 2023 revealed a positive trend in enforcement and compliance within Nigeria's financial sector.

⁴²⁴ Ibid.

⁴²⁵ The tables below follow the format in this Eurostat report: <http://ec.europa.eu/eurostat/documents/3888793/5856465/KS-TC-13-007-EN.PDF/69cde077-3bd9-4d0d-8c19-a6fe3608c2cd>.

The total number of STRs increased from 13,793 in 2021 to 46,365 in 2023, indicating a growing awareness and improved reporting practices among financial institutions and DNFBPs in Nigeria.⁴²⁶

Deposit Money Banks (DMBs) reported the highest number of STRs, with a notable increase from 13,790 in 2021 to 46,363 in 2023, which implies that the sector is more compliant with relevant laws that require them to report suspicious activities and improve their detection and reporting mechanisms. Other entities, such as Mobile Money Operators and microfinance banks, also showed substantial increases in reported STRs; for instance, Mobile Money Operators jumped from 91 in 2022 to 1,581 in 2023. Other entities, like Primary Mortgage Banks, saw a decrease in STRs from 156 in 2021 to none in 2023, which may indicate either a lack of suspicious activity or issues with reporting.

In terms of enforcement actions, the number of cases initiated by law enforcement agencies based on STRs sent by the NFIU increased from six cases in 2022 to 1,074 cases in 2023 due to the simplified reporting templates, awareness programs and decisive actions in enforcement against money laundering activities. However, there were no investigations carried out independently by law enforcement agencies without prior STRs reported across the three years in the report, indicating a reliance on STRs for initiating investigations rather than proactive measures. The non-reporting by the Bureau de Change (“BDC”) operators in Nigeria is a challenge; there is a need to strengthen the regulation of BDCs and tackle the volatility and arbitrage that have influenced the Nigerian foreign exchange market.^{427,428} The NFIU and other anti-corruption agencies should provide practical methods for anti-money laundering and combating the financing of terrorism (AML/CFT) in the operation of BDCs and enforce reporting of STRs.

Efforts to contact the National Financial Intelligence Unit regarding the findings on money laundering statistics involved writing letters and emails directed to the Director. Some of the requested information was promptly provided in soft and hard copies. However, several key data points remained unavailable, particularly regarding the number of staff dedicated full-time to money laundering in law enforcement agencies and the judiciary and the number of cases brought to prosecution. Additional attempts were made to obtain information from the Federal Ministry of Justice; however, there was no response to these inquiries.

4.5 Information on Asset Recovery Cases

Case Name/Parties Involved	Origin Country	Asset Location	USD Value	Date of Asset Return	Type	Origin of Proceedings	Classification
2010 Halliburton-Nigeria Bribery Settlement Agreement	Nigeria	Nigeria	\$32,500,000.00	December 2010	Civil	SEC Charges / Media Report	Civil (involves a settlement agreement, typically civil in nature)
Abacha US Civil Forfeiture Case - Doraville Properties Corp.	Nigeria	Jersey	\$311,797,866.11	February 2020	Civil	Mutual Legal Assistance (MLA)	Civil (explicitly labelled as a civil forfeiture case)
Abacha II Case (United Kingdom Chapter)	Nigeria	United Kingdom	\$22,741,966.00	2014	Civil	MLA / Judicial Review	Civil (involves judicial review, a civil process)
Abacha III - BHOJWANI Case (Money Laundering in Jersey)	Nigeria	Jersey	\$27,515,731.15	2012	Criminal	MLA / Criminal Investigation	Criminal (involves money laundering, a criminal offence)
Abacha III Case (Liechtenstein Chapter 2)	Nigeria	Liechtenstein	\$226,393,567.00	2014	Civil	MLA International Cooperation	Civil (while involving international cooperation, the nature of the case doesn't suggest criminal charges)

⁴²⁶ Nigeria Financial Intelligence Unit (2024). Response to Request for Information on Number of Suspicious Transaction Reports (STR). <https://www.nfiu.gov.ng/>, accessed on September 23rd 2024.

⁴²⁷ Bureau De Change (BDC) is a company licensed by CBN to carry out retail foreign exchange business in Nigeria

⁴²⁸ ACAS &LAW (2024). Corporate governance and anti-money laundering requirements for Bureau De Change operations in Nigeria.

<https://www.dentonsacaslaw.com/en/insights/articles/2024/july/18/corporate-governance-and-anti-money-laundering-requirements#:~:text=The%20Guidelines%20require%20every%20BDC,caution%20notices%20on%20AML%2FCFT>, accessed on September 26th 2024.

Case Name/Parties Involved	Origin Country	Asset Location	USD Value	Date of Asset Return	Type	Origin of Proceedings	Classification
Abacha III Case (Liechtenstein Chapter 1)	Nigeria	Liechtenstein	\$10,120,510.00	2013	Civil	MLA / International Cooperation	Civil (similar reasoning to Chapter 2)

V. Recent Developments

The key development regarding preventive measures and anti-corruption policy was the extension of the national anti-corruption strategy (2022-2026) to intervene at the legal, policy, technical, and institutional levels, the private sector and society. At the policy level, the objective is to implement a system that promotes an increased alignment of private and public interests.⁴²⁹ At the institutional level, the strategy aims to strengthen the institutions' effectiveness, efficiency, and synergy, as well as the laws and measures designed by the Nigerian government (federal and state) to prevent and combat corruption and engage the public more actively.⁴³⁰ However, the new national anti-corruption strategy of 2022-2026 does not build on some of the critical challenges of the NACS 2017-2021, where there is poor and inconsistent implementation of the strategy and the limited participation of the state and local government, which showed that corruption issues are not being addressed at the grassroots level. Other essential legislation has also been passed, such as the Petroleum Industry Act of 2021 and the Companies and Allied Matters Act of 2020.⁴³¹⁴³² The Whistleblower Protection Policy Bill is still awaiting presidential assent. Once passed, it will ensure legal protection for citizens who report corruption without fear of retaliation.

Nigeria has also implemented some anti-corruption instruments such as the Government Integrated Financial and Management Information System (GIFMIS), Treasury Single Account (TSA), Bank Verification Number (BVN), National Identification Number (NIN), and Integrated Payroll and Personnel Information System (IPPIS), which has been a tool for preventing corruption in the country. Thousands of non-existent people have been removed from the government payroll, saving billions of Naira in funds that would otherwise have been stolen. The Technical Unit on Governance and Anti-Corruption Reforms (TUGAR) coordinates, monitors, and evaluates anti-corruption and governance initiatives in Nigeria. It also collects data, information, policy, and diagnostic reports from analysis, surveys, and other research methods for monitoring and evaluating anti-corruption and governance initiatives across all sectors of the country. TUGAR is the secretariat of the Inter-Agency Task Team (IATT), which is responsible for Nigeria's anti-corruption reforms.

The Proceeds of Crime (Recovery and Management) Act, 2022 POCA, provides the framework for asset recovery and clarifies the roles of the various agencies involved in tracing, recovering, and managing recovered assets. However, the POCA does not separate the management of seized assets from the agencies responsible for the seizure. Having the same agencies that seize the assets managing the confiscated properties raises concerns about transparency and accountability. Also, the non-conviction-based forfeiture elements of the Act raise concerns about abuse of power by anti-corruption agencies and violation of property rights.⁴³³

Another significant development is the establishment of the Person with Significant Control Register (PSC), hosted by the Corporate Affairs Commission, which imposes an obligation to disclose information on PSCs during incorporation, filing of annual return(s) or amendments to corporate information with the CAC. The platform helps financial institutions, designated non-financial businesses and professions, and the public to conduct due diligence on corporate organisations to ascertain the beneficial owners of an entity. The platforms were working well when writing this report. However, business owners lack awareness and understanding of the platform and their obligations under the PSC regulations. Also, the PSC definition of beneficial owners effectively confines it to natural persons. In aligning with Section 119 of the Companies and Allied Matters Act (CAMA) 2020, the CAC has configured the Company Registration Portal to exclusively collect information on natural persons as the sole identifiable PSCs. This limited definition may prove impractical for companies with intricate structures, such as Nigerian entities with publicly listed companies as their ultimate parents.⁴³⁴

Regarding measures to prevent money laundering, Nigeria has passed the Money Laundering (Prevention and Prohibition) Act, 2022 (MLPPA), which is the principal legislation that provides for Beneficial Ownership Disclosure, record keeping, customer due diligence, and identification and reporting of Suspicious transaction reports (STRS); the Terrorism (Prevention and Prohibition) Act, 2022; and the Mutual Legal Assistance in Criminal Matters Act of 2019.

Regulatory institutions, such as the Central Bank of Nigeria (CBN), Securities and Exchange Commission (SEC), National Insurance Commission (NAICOM), and Special Control Unit Against Money Laundering (SCUML), have domesticated the MLPPA provisions to guide transactions in the Financial and Designated Non-Financial Businesses and Professions Sectors

⁴²⁹ Federal Ministry of Information and National Orientation (2024). FG Commends Partners in The Implementation of National Anti-Corruption Action Plan. <https://fmino.gov.ng/fg-commends-partners-in-the-implementation-of-national-anti-corruption-action-plan/>, accessed October 2nd 2024.

⁴³⁰ Ibid

⁴³¹ Petroleum Industry Act (2021). Petroleum Prospecting License. https://www.nuprc.gov.ng/wp-content/uploads/2023/09/PPL-256_24082023123824.pdf, accessed October 2nd 2024.

⁴³² Companies and Allied Matters Act of 2020. <https://www.cac.gov.ng/wp-content/uploads/2020/12/CAMA-NOTE-BOOK-FULL-VERSION.pdf>, accessed October 2nd 2024.

⁴³³ Proceeds Of Crime (Recovery and Management) Act, 2022. <https://www.mondaq.com/nigeria/crime/1221592/proceeds-of-crime-recovery-and-management-act-2022>, accessed on September 30th 2024.

⁴³⁴ PWC (2022). Regulatory Alert. <https://www.pwc.com/ng/en/assets/pdf/persons-with-significant-control-regulations-2022.pdf>, accessed on September 30th 2024.

of the Economy. Also, the mandatory linkage of the Bank Verification Numbers and National Identification Numbers with individual account holders has brought enormous coordination in monitoring account ownership in the country.

In the 2021 Summit for Democracy, the Nigerian government committed to fighting corruption through efficient programs and service delivery. The government committed to a free and fair election in 2023. It emphasised threats to Democracy in Africa, which is also a concern to Nigeria, threats such as military coups, manipulation of the constitution to provide for elongated tenures for African leaders and the relapse in multilateral cooperations, which serve as threats to Nigerian Democracy. Developed democracies and international partners acting as a breeding ground for anti-government movements threatening the Nigerian Democracy were also identified as a challenge to Nigerian Democracy. The government commits to upholding, promoting and protecting the Nigerian Democratic institutions, combatting corruption and promoting human rights.⁴³⁵ Following the summit, Nigeria took significant steps to enhance electoral integrity by implementing the Electoral Act 2022. Section 87 of the Act empowers the Independent National Electoral Commission (INEC) to limit how much money candidates can spend during their campaigns. Section 89 of the Act mandates that the INEC determine the spending limits for political parties on election expenses in consultation with the parties. Political parties that exceed these limits face a fine of NGN 1 million (USD 599.30) and forfeiture of the excess amount to INEC. Also, Section 89 (2) mandates Political parties to submit an audited return of their election expenses within six months after an election with the details of all their expenditures and contributions received. However, during the 2023 general election, concerns were raised about the electronic transmission of results, leading to public criticisms of the perceived lack of transparency and integrity in the electoral process.⁴³⁶

There were also different anti-corruption campaigns, such as the extension of the National Anti-Corruption Strategy (2022-2026) NACS, the introduction of instruments 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) and the Public Procurement Act implemented by all Ministries, Departments and Agencies. However, no reports have measured the reduction in corruption and the impact of establishing anti-corruption laws, agencies, and mechanisms. There is also low awareness of the UNCAC and the National Anti-Corruption Strategy (2022-2026) at the sub-national level; the implementation and monitoring of the NACS are also poor. Despite participating in the Summit for Democracy, Nigeria only made a verbal commitment during the summit there has been no formal documentation or written commitments provided to support the statements made by the President.⁴³⁷

⁴³⁵ U.S. Department of State (2021). Summit Participant Statement of Nigeria for 2021 'Summit for Democracy'. <https://www.youtube.com/watch?v=GrpW83FznTc>, accessed October 2nd 2024.

⁴³⁶ Ibid

⁴³⁷ Written commitments by states at the Summit for Democracy, <https://www.state.gov/written-commitments-the-summit-for-democracy/>, accessed October 2nd 2024.

VI. Recommendations

1. Implement strategies to enhance anti-corruption agencies' autonomy and operational capacity, particularly the Economic and Financial Crimes Commission, Nigerian Financial Intelligence Unit and the Independent Corrupt Practices and Other Related Offences Commission, to ensure they operate independently from political influence.
2. Ensure the adoption of an access-to-information law at the subnational levels. This will facilitate transparency and public engagement in governance and promote accountability among public officials at the grassroots level.
3. Establish an independent agency to monitor the implementation of the Freedom of Information Act and also to sanction non-compliant institutions.
4. Adopt measures to improve inter-agency coordination and data sharing among anti-corruption bodies, enhancing the effectiveness of investigations and prosecutions in Nigeria.
5. Promote a unified data management system across all anti-corruption agencies to streamline information collection, reporting, and analysis and ensure that all relevant data is accurately captured and utilized.
6. Enhance civil society organizations' involvement in the anti-corruption review process by creating formal mechanisms for consultation and collaboration to promote public trust and accountability.
7. Enhance the regulation of political parties by the Independent National Electoral Commission to curb illicit campaign financing.
8. Strengthen legal protections for whistleblowers to encourage the public to report corruption cases without fear of retaliation.
9. Facilitate regular training programs for public officials on ethical conduct, conflict of interest, and compliance with anti-corruption laws to foster a culture of integrity within public service at the national and sub-national levels.
10. Review and amend existing procurement codes to ensure they are adaptable to evolving challenges in corruption, including new forms of fraud, which will enhance the code's effectiveness in practice.
11. Implement an e-procurement system for all MDAs at national and sub-national levels.
12. Increase funding for anti-corruption agencies to ensure adequate resources for operations, investigations, and public awareness campaigns against corruption.
13. Implement a national awareness campaign to educate citizens about their rights regarding access to information and participation in governance processes, which will empower them to hold public officials accountable.
14. Conduct training and re-training programs for Judicial Officers on ethical standards and a strengthened commitment to upholding integrity within the Judiciary.
15. Strengthen collaboration between Anti-Corruption Agencies and the private sector to enhance internal audit controls within corporate entities. This will increase the detection and prevention of corruption and compliance in reporting STRs.
16. Enhance financial institutions' and DNFBPs' compliance by conducting comprehensive training programs to ensure awareness and understanding of their obligations to report suspicious transactions (STRs). SCUML will implement a tiered penalty system based on the severity and recurrence of non-compliance.
17. Implement a system for regular real-time online updates, especially when Beneficial Owners' information changes, and provide incentives for exemplary disclosure. To enhance transparency, explore mechanisms for public access to non-sensitive beneficial ownership information.
18. Conduct periodic audits of beneficial ownership information to ensure accuracy and alignment with regulatory requirements.
19. Publish compliance with Mutual Legal Assistance requests and establish an electronic central database for all records.
20. Publish compliance level with Extradition request and establish an electronic central database for all records.
21. Implement the use of alternative legal mechanisms and non-trial resolutions on asset recovery.
22. Enhance public reporting of assets repatriated from foreign jurisdictions.
22. Involve CSOs in the utilization of proceeds from disposed assets to increase transparency.

VII. Annex

7.1 Table on Freedom of Information Requests

Identification number	Institution	Date of request	Date of answer	Information requested	Information provided
CeFTPI/2024/G/PR/033	Nigerian Financial Intelligence Unit	29th August 2024	18th September 2024	Number of Suspicious Transaction Reports (STR)	Number of Suspicious Transaction Reports (STR)
CeFTPI/2024/G/PR/001	Economic Financial Crime Commission	27th May, 2024	23rd July 2024	Information Anti-Corruption Preventive Measures and Asset Recovery	Information Anti-Corruption Preventive Measures and Asset Recovery
CeFTPI/2024/G/PR/005	Independent Corrupt Practices and Other Related Offences Commission	27th May, 2024	2nd July 2024	Documentation Anti-Corruption Preventive Measures and Recovered Assets	Authors were referred to the UNODC Website
CeFTPI/2024/G/PR/012	Peoples Democratic Party	27 th May, 2024	-	Request for interview	No response to the request
CeFTPI/2024/G/PR/011	All Progressive Congress	27 th May, 2024	10 th July, 2024	Information regarding political party finance and interview	Information was provided on methods of political party financing with the All-Progressive Congress and their compliance with the Electoral Act
CeFTPI/2024/G/PR/013	Bureau of Public Service Reforms	27 th May, 2024	26 th June 2024	Information regarding innovative practices and reforms in public service	Draft of National Strategy on Public Service Reforms
CeFTPI/2024/G/PR/09	Civil Society Legislative Advocacy Centre	5 th June, 2024	14 th June 2024	Civil Society Organization participation in asset recovery and management	Asset recovery: Nigeria's story of small progress
CeFTPI/2024/G/PR/008	African Network for Environment and Economic Justice	5 th June, 2024	22 nd July 2024	Civil Society Organization participation in asset recovery and management	Field report on asset recovery and managing monitoring
CeFTPI/2024/G/PR/046	Technical Unit on Government and Anti-Corruption Reforms	12 th September, 2024	18 th September 2024	Diagnostic studies, analytical works on anti-corruption and governance initiatives in Nigeria	Mapping & Scoping Survey of Anti-Corruption and Governance Initiatives in Public Finance Management Systems in Nigeria and Explanatory Manual on the Code of Conduct for Public Officers
CeFTPI/2024/G/PR/016	Code of Conduct Bureau	6 th June, 2024	12 th August 2024	The policies and guidelines CCB has developed to align with the UNCAC provisions	Policies on asset declaration, gift policy, code of conduct guidelines for

				on the code of conduct for public officers, and how the policies promote ethical behavior and integrity	public officials, asset verification and ethics and integrity training programs
CeFTPI/2024/G/PR/003	Federal Ministry of Justice	30 th May, 2024	-	Information on Asset Recovery and Management	Information not provided

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