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REPORT OF ASSESSMENT OF THE IMPLEMENTATION OF NIGERIA'S INTERNATIONAL ANTI- CORRUPTION/ASSET RECOVERY COMMITMENTS (INCLUDING GEAR AND LONDON ANTI-CORRUPTION COMMITMENTS)



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List of Acronyms

Item	Meaning
ACAs	Anti-Corruption Agencies
AFAR	Arab Forum on Asset Recovery
AFRICML	African Centre For Information and Literacy
AGF	Attorney General of the Federation
ANEEJ	Africa Network for Environmental and Economic Justice
ARMU	Asset Recovery Management Unit
BPP	Bureau of Public Procurement
CAC	Corporate Affairs Commission
CAMA	Companies and Allied Matters Act
CCB	Code of Conduct Bureau
Centre LSD	African Centre for Leadership, Strategy and Development
CISLAC	Civil Society Legislative Advocacy Centre
CPI	Corruption Perception Index
CRIMS	Crime Records Information Management System
CSOs	Civil Society Organizations
EFCC	Economic and Financial Crimes Commission
EITI	Extractive Industries Transparency Initiative
FAFT	Financial Action Task Force
FGN	Federal Government of Nigeria
FMoJ	Federal Ministry of Justice
GFAR	Global Forum on Asset Recovery
GIFMIS	Government Integrated Financial Management Information System
HAG	Honorable Attorney General
HEDA	Human and Environmental Development Agenda
IATT	Inter Agency Task Team
ICPC	Independent Corrupt Practices and Other Related Offences Commission
IDA	International Development Association

KII	Key Informant Interview
LEAs	Law Enforcement Agencies
MDAs	Ministries, Department and Agencies
MoU	Memorandum of Understanding
NACS	National Anti-Corruption Strategy
NAP	National Action Plan
NDDC	Niger Delta Development Commission
NEITI	Nigeria Extractive Industries Transparency Initiative
NFIU	Nigerian Financial Intelligence Unit
NGOs	Non-Governmental Organizations
NOA	National Orientation Agency
NOCOPO	Nigeria Open Contracting Portal
OCDS	Open Contracting Data Standard
OGP	Open Government Partnership
PACAC	Presidential Advisory Committee Against Corruption
PEPs	Politically Exposed Persons
POCA	Proceed of Crime Act
SCALE	Strengthening Civic Advocacy and Local Engagement
SCUML	Special Control Unit Against Money Laundry
SDGs	Sustainable Development Goals
StAR	Stolen Asset Recovery Initiative
TI	Transparency International
ToR	Terms of Reference
TSA	Treasury Single Account
TUGAR	Technical Unit on Governance and Anti-Corruption Reforms
UAE	United Arab Emirate
UFAR	Ukraine Forum on Asset Recovery
UK	United Kingdom
UNCAC	United Nations Convention Against Corruption
USA	United States of America
USAID	United State Agency for International Development



Executive Summary

Corruption is identified as a major impediment to the actualization of sustainable development goals in Nigeria. It is largely responsible for widespread poverty, hunger, decaying infrastructure, dwindling quality of education etc.

The United Nations and the African Union reported that around \$148 billion is stolen from Africa annually by Politically Exposed Persons (PEPs), Multinational Corporations, the Business Elite and Civil Servants with complicity of banking and property industries in Europe, North America and elsewhere.

In validation of the ‘fantastically corrupted’ nature of Nigeria, the Transparency International (TI), recently ranked Nigeria 154th out of 180 countries ranked in its 2021 Corruption Perception Index (CPI). The country, according to the CPI, scored 24 out of 100, a figure which is one point less compared to the score of 2020.

Therefore, the Federal Government of Nigeria (FGN), working with the international community has shown commitments and determination to trace, track and repatriate looted assets to countries of origin to finance development. At the London anti-corruption Summit held in 2016 and the Global Forum on Asset Recovery held in December 2017, Nigerian government made specific commitments in a bid to address corruption in Nigeria.

Against this background, the Africa Network for Environmental and Economic Justice (ANEEJ) has received funding from Palladium under the Strengthening Civic Advocacy and Local Engagement (SCALE) project funded by USAID as part of the implementation of the “*Enhancing Anti-corruption and Social Inclusive Reform Initiatives in Nigeria*” project, to assess how far those commitments have been implemented.

To drive its evidence-based advocacy on the implementation of international anti-corruption commitments, ANEEJ has commissioned a study on the assessment of the Implementation of Nigeria’s international Anti-Corruption/Asset Recovery commitments (including GFAR and London Anti-Corruption commitments) with the purpose of ascertaining the extent of Nigeria’s implementation of the commitments made during the London Anti-corruption summit in 2016 and the Global Forum on Asset Recovery (GFAR) in 2017. The study adopted qualitative method with two (2) data collection approach to elicit relevant and adequate information, afterward made use of data triangulation to verify data.

The study made numerous findings in critical areas like average rating of the implementation of anti-corruption commitments, inadequate knowledge and awareness of stakeholders, operational dependency of the Anti-Corruption Agencies (ACAs), weak implementation of existing legislative framework, Political interference, poor Coordination of anti-corruption activities, poor collaboration and partnership, inadequate funding of ACAs among other things.

In view of the nature of limitations identified, several recommendations were made to be implemented for full implementation of Nigeria’s international anti-corruption

commitments, including but not limited to the efficiency and effectiveness in Judicial process in cases of corruption, transparency in the national asset recovery regime, swift passage of the various anti-corruption bills in the National Assembly, constitutional amendment to separate the Office of the Attorney General and that of the Minister (Commissioner) of Justice at both federal and State levels, financial independence and adequacy in funding to ACAs, improved involvement of civil society in processes for the recovery and management of looted assets, urgent development and deployment of the Beneficial Ownership Portal etc.

The barriers and limitations identified during the study are numerous. However, effective, and holistic implementation of these recommendations will improve the implementation of Nigeria's international anti-corruption commitment going forward.



CHAPTER ONE: INTRODUCTION

This section presents a general background to the study including the rationale, scope, and the overview of key components of the subject matter as indicated below.

1.1. Background

Corruption is a major problem in Nigeria and is largely responsible for widespread poverty and underdevelopment. According to the UN and the AU, around \$148 billion is stolen from Africa annually by political leaders, multinational corporations, the business elite and civil servants with complicity of banking and property industries in Europe, North America and elsewhere. Transparency International (TI), recently ranked Nigeria 154th out of 180 countries ranked in its 2021 Corruption Perception Index (CPI). The country, according to the CPI, scored 24 out of 100, a figure which is one point less compared to the score of 2020.

The Federal Government of Nigeria, working with the international community has shown commitments and determination to trace, track and repatriate looted assets to countries of origin to finance development. At the London Anti-corruption Summit held in 2016 and the Global Forum on Asset Recovery held in December 2017, Nigerian government made specific commitments in a bid to address corruption in Nigeria.

ANEEJ, as part of the implementation of the “*Enhancing Anti-corruption and Social Inclusive Reform Initiatives in Nigeria*” project, is seeking to assess how far those commitments have been implemented. ANEEJ has received funding from Palladium under the Strengthening Civic Advocacy and Local Engagement (SCALE) project funded by United State Agency for International Development (USAID) to implement the project, and now working with eight organisations under the anchor-cluster model as the anchor organization. The cluster is composed of Anti-Corruption-focused Civil Society Organizations (CSOs) drawn from Non-Governmental Organizations (NGOs), Faith-Based Organizations, Gender Based and Persons with Disabilities.

The project is designed to strengthen the capacity of CSOs and journalists as advocates to engage government on anti-corruption and social inclusive policy reforms issues at the national level and in six oil and gas producing States (Edo, Delta, Abia, Imo, Rivers and Ondo States). It is equally advocating for transparency, accountability and reforms within the Niger Delta Development Commission (NDDC) and the five Oil and Gas Producing Areas Development Commissions in the Niger Delta. The project will also be engaging government on commitments made during London Anti-corruption Summit and the Global Forum on Asset Recovery.

1.2. Purpose of the Study

The Study involves ascertaining the extent of Nigeria’s implementation of the commitments made during the London Anti-corruption summit in 2016 and the Global Forum on Asset Recovery (GFAR) in 2017. The Scope is shaped by the following Terms of Reference (ToR):

- i. Review relevant documents concerning the London Anti-corruption summit and the Global Forum on Asset Recovery (GFAR)
- ii. Review Nigeria's commitment at the London Anti-corruption summit and the Global Forum on Asset Recovery (GFAR)
- iii. Assess how far Nigeria has implemented both commitments and identify gaps or challenges with the implementation
- iv. Identify stakeholders involved in the implementation
- v. Interface with the Federal Ministry of Justice, OGP Secretariat, and other relevant Ministries, Department and Agencies (MDAs), ACAs, Law Enforcement Agencies (LEAs), Media/CSOs to get information
- vi. Make recommendations on how to improve the implementation of the commitments

1.3. Understanding the London Anti-Corruption Summit and the Global Forum on Asset Recovery (GFAR)

Overview of the London Anti-Corruption Summit and Nigeria's Commitments

In 2016, 50 heads of country delegations, 5 representatives of overseas territories and crown dependencies, as well as 61 representatives of national and international organizations¹ converged in London to put the fight against corruption at the front burner of international institutions by promoting integrity, transparency, and accountability, exploring innovative solutions and new technologies, and strengthening international cooperation². Specifically, the Summit was convened to galvanize an international response to fight corruption by stepping up global action to expose, punish and drive out corruption in all walks of life³.

It is imperative to note that the Summit identified that corruption is at the epicenter of the global problem and no country is immune from corruption, thus fighting corruption is highly essential to achieve economic stability and growth, maintaining the security of societies, reducing poverty, protecting human rights and the environment for future generations among others. Principally, the Summit provided a unique opportunity for global leaders to adopt concrete (actionable and measurable) and ambitious (strong steps in the context of the country they are coming from) commitments that can be implemented over the next five years.

Summarily, a global declaration against corruption was signed and over 600 pledges to tackle corruption were made at the summit. Transparency International counted 648 commitments from the Summit across 20 issue areas. Noting that more than half of Summit commitments - 56 percent - were "concrete", about a third – 33 percent -- were "new", that is, generated by the Summit while about a third – 30 percent -- are categorized as "ambitious. The diversity, number, and range of anti-corruption issues considered were commendably vast – from corporate transparency to law enforcement cooperation, to the protection of whistleblowers to tackling corruption in sports.

¹https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/526551/Final_Attendance_List_for_publication_ACS_12_May_2016_.xlsx

² [London-Anti-Corruption summit communiqué.pdf](#)

³ <https://www.gov.uk/government/topical-events/anti-corruption-summit-london-2016/about>

Beneficial ownership information generated a very large number of commitments from the Summit participants and thirty-six countries made a total of 110 commitments on Beneficial Ownership⁴. Fifteen countries said they would make it easier for citizens to report corruption and to protect whistleblowers who take personal risks to unveil corruption. Georgia, Switzerland, Ukraine, and the UK made mostly ‘new’ commitments. Most commitments made by Argentina, Brazil, Canada, Colombia, Trinidad, and Tobago, and Mexico from the Americas are considered ‘not new’. China and South Africa are the only two countries that did not make not any “new” commitment⁵.

At the Summit, President Muhammadu Buhari established that Corruption constitutes a serious threat to good governance, Rule of Law, peace, and security as well as development programmes aimed at tackling poverty and economic backwardness in Nigeria. He emphasized his administration’s commitment to anti-corruption hence the preferences at the summit are geared toward Beneficial Ownership Transparency, Preventing the facilitation of corruption, Public Procurement and Fiscal Transparency, Transparency and Accountability in the Extractive Industry (Oil Sector and Solid Mineral), Tax Transparency, Asset Recovery, Asset Return and Transparent Management of Returned Assets, fostering the integrity in International Sports, promoting integrity in our institutions, support innovations in the use of technology to fight corruption, and support to international system.

Nigeria is committed to exposing corruption by establishing a public central register of company beneficial ownership information, implementing bilateral arrangements that will ensure law enforcement in one partner country which has full and effective access to beneficial ownership information of companies incorporated in the other partner countries.

It is also committed to the establishment of a transparent central register of foreign companies bidding on public contracts and buying property.

Nigeria in like manner is joining the pilot initiative for automatic exchange of beneficial information, deploying public-private information sharing partnerships to bring together governments, law enforcement, regulators and the financial sector to detect, prevent and disrupt money laundering linked to corruption.

The Nigerian Government’s commitment to Punish the corrupt and support the victims who have suffered from corruption is anchored on, establishing accessible central databases of companies with final convictions, exploring ways of sharing information on corrupt bidders across borders, strengthening of asset recovery legislation including through non-conviction-based confiscation powers and the introduction of unexplained wealth orders.

The country is also committed to developing internationally endorsed guidelines for the transparent and accountable management of returned stolen assets, and the development of common principles governing the payment of compensation to the countries affected. The Nigerian government’s pledge is hinged on the following commitments thus: join the International Sport Partnership, launch a practitioner on institutional integrity,

⁴ https://images.transparencycdn.org/images/2016_LondonAnti-CorruptionSummitAssessment_EN.pdf

⁵ <https://www.transparency.org/en/news/43-countries-600-commitments-was-the-london-anti-corruption-summit-a-succes>

coordinated by the OECD, promote institutional integrity and partnership between the UK Auditor General's office and the Nigeria's Office of the Auditor General. It is to foist a partnership between Nigeria's Anti-corruption institutions and UK National Crime Agency to build capacity to fight corruption, participate in an Innovation Hub that will facilitate the uptake of new approaches and technologies to tackle corruption and improve access to information. It is equally to work with other countries, Civil Society and International Organizations to support accelerated implementation of the voluntary provisions of the United Nations Convention Against Corruption (UNCAC), and support the establishment of an International Anti-Corruption Coordination Centre.

Global Forum on Asset Recovery (GFAR) and Nigeria's Commitments

In 2017, the Stolen Asset Recovery Initiative (StAR), with funding from a joint initiative of the World Bank and United Nations Office of Drugs and Crime supported the United Kingdom and the United States of America to co-host the first Global Forum on Asset Recovery (GFAR) in Washington DC⁶. The inaugural forum had over 300 participants representing 26 jurisdictions as well as international organizations, civil society, and media.

They came together to recommit to the global asset recovery agenda; share best practices; provide technical training to asset recovery practitioners; and support capacity building initiatives.

The overall objective of the Forum was to create a place for partnership and collective action by bringing together partners, and officials from the participating countries and organisations to coordinate action-steps.

It also provided a platform to empower the investigators and prosecutors charged with identifying and tracing assets and getting necessary cooperation with financial centers in recovering and returning them⁷.

The expected output from the Forum included progress updates on cases achieved by the four focus countries (Nigeria, Sri Lanka, Tunisia, and Ukraine), increased capacity through technical sessions, renewed commitment to advancing asset recovery cases, and increased collaboration among involved jurisdictions.

Essentially, the GFAR provided the platform for over 100 bilateral and multi-jurisdictional meetings including many informal discussions between practitioners from different countries meeting for the first time to make progress on significant asset recovery cases⁸. The forum focused more on the assets stolen from Nigeria, Sri Lanka, Tunisia, and Ukraine.

Additionally, it is instructive to note that the GFAR built upon the previous experiences of the Arab Forum on Asset Recovery (AFAR) and the Ukraine Forum on Asset Recovery (UFAR). The Forum was structured similarly, with a high-level opening session,

⁶ [20171206_gfar_communique.pdf](#)

⁷ <https://star.worldbank.org/events/global-forum-asset-recovery-gfar-2017>

⁸ file:///C:/Users/user/Downloads/final_gfar_post_session_report_for_posting.pdf

substantive technical workstreams to share best practices and provided technical training to asset recovery practitioners, and emphasis on parallel bilateral and multijurisdictional meetings for case coordination.

The target audience for the Forum included policymakers and practitioners from the four priority countries, with delegations sufficiently staffed to be able to cover all necessary meetings. Delegations included operational staff (e.g., financial investigators, police, prosecutors, judges, central authorities) with direct responsibility for the asset recovery cases to be discussed. Meanwhile, Civil society participation was limited to 10 internationally focused NGOs and NGOs from the four focus countries⁹. Civil society representatives participated in the opening and plenary sessions, appropriate open technical sessions, and specific sessions organized by civil society organizations, all of which added huge value to the discussion at the Forum.

Other participants included relevant jurisdictions from which the four priority countries have requested the return of assets or have initiated cases and require cooperation, or which may have case-relevant information. Similarly, delegations included those national authorities who were directly involved in the cases requiring attention. GFAR was introduced as an outcome of the 2016 Anti-Corruption Summit, hosted by the United Kingdom. The Forum' communiqué speaks to the provisions of the United Nations Convention against Corruption (UNCAC) that call for the proceeds of corruption to be identified, seized, confiscated, and returned¹⁰.

At the Forum, the Nigeria Honourable Minister of Justice, and Attorney General of the Federation, Hon. Abubakar Malami recounted the effort of the Nigeria Government to ensure effective corruption prevention system including but not limited to the introduction of single treasury account that disburses the Nigeria National budgets to all Federal Ministries, Departments and Agencies¹¹.

According to him, the measure positively impacted government savings and serves as corruption preventive measure. Additionally, the Nigerian Economic and Financial Crimes Commission, EFCC, emerged as one of the leading agencies with a mandate to investigate and prosecute corruption crimes in the country while the Nigerian Civil Society organizations are actively involved in the fight against corruption.

Meanwhile, the opening session of the Forum featured the signing ceremony for a Memorandum of Understanding (MoU) between Nigeria, Switzerland, and the World Bank. The Memorandum related to a return of \$322.5 million dollars from Switzerland to Nigeria, that were illicitly acquired by the family of the late former President of Nigeria General Sani Abacha.

The Memorandum captured the tripartite agreement on the World Bank's monitoring role and the modalities of the fund's repatriation and disbursement. The \$322.5 million in funds being returned were to be applied to the Nigerian National Social Safety Net Project, which was financed by a credit extended by the International Development Association (IDA), the World Bank's concessional lending arm. The Bank was to monitor the use of the funds in the same manner as it monitors the use of the IDA Credit. While the World

⁹ <https://cifar.eu/projects-and-campaigns/global-structures/gfar/>

¹⁰ <https://star.worldbank.org/events/global-forum-asset-recovery-gfar-2017>

¹¹ <https://star.worldbank.org/publications/final-gfar-report>

Bank's role was limited to monitoring the use of the funds, the responsibility for the use of the funds resided with the Federal Government of Nigeria.

The two co-hosts (United Kingdom and the United States of America) and the four focus countries (Nigeria, Ukraine, Tunisia, Sri Lanka) developed and adopted ten principles for disposition and transfer of confiscated stolen assets.

These principles addressed approaches and mechanisms for enhancing coordination and cooperation, and for strengthening transparency and accountability of the processes involved. The principle dictates that for successful return of stolen assets, there must be a strong partnership between transferring and receiving countries to promote trust and confidence.

Secondly, shared interest between the transferring and receiving countries is required for a successful outcome.

Thirdly, dialogue between transferring and receiving countries at the earliest opportunity in the process is desirable. Fourthly, it is expected that transferring and receiving countries guarantee transparency and accountability in the return and disposition of recovered assets to the people in both the transferring and receiving country.

Furthermore, stolen assets recovered from corrupt officials should benefit the people of the nations harmed by the underlying corrupt conduct. This way, confiscated proceeds encourage actions which fulfil UNCAC principles of combating corruption, repairing the damage done by corruption, and achieving development goals.

Returning/receiving countries in taking decisions on confiscated proceeds of crime should consider usage of existing political and institutional frameworks which has to be in line with the country development strategy in order to ensure coherence, avoid duplication and optimize efficiency.

There should be an assurance that the disposition of confiscated proceeds of crime do not benefit persons involved in the commission of the offence(s) and the inclusion of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations in the asset return process, including by helping to identify how harm can be remedied, contributing to decisions on return and disposition, and fostering transparency and accountability in the transfer, disposition and administration of recovered assets¹².

Overview of the Legal and Institutional Framework of Nigeria in the Context of Implementation of the United Nations Convention Against Corruption (UNCAC)

Observations on the implementation of the articles under review Chapter II: preventive measures *Preventive anti-corruption policies and practices; preventive anti-corruption body or bodies (arts. 5 and 6)*

Nigeria signed the United Nations Convention against Corruption on 9 December 2003 and ratified it on 14 December 2004. Nigeria deposited its instrument of ratification with the Secretary-General of the United Nations on 14 December 2004. Nigeria was under

¹² <https://star.worldbank.org/sites/star/files/the-gfar-principles.pdf>

review in the fourth year of the first cycle in 2014 ([CAC/COSP/IRG/I/4/1/Add.2](#)). According to Section 12(3) of the Constitution, Acts of the National Assembly passed in the implementation of treaties rank equally with other Acts and form an integral part of domestic law. The National Assembly has passed several laws which add up to substantial domestication of the provisions of the Convention against Corruption.

The main legislations in relation to preventive anti-corruption and asset recovery include: the Corrupt Practices and Other Related Offences Act 2000 (ICPC Act); the Economic and Financial Crimes (Establishment) Act 2004 (EFCC Act); the Money Laundering (Prohibition) Act 2011 (as amended) (MLPA); the Code of Conduct Bureau and Tribunal Act 1991 (CCBTA); the Electoral Act 2022 the Public Procurement Act 2007 (PPA); and the Freedom of Information Act 2011 (FOIA).

Dedicated authorities to prevent corruption include the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Economic and Financial Crimes Commission (EFCC), the Code of Conduct Bureau (CCB), the Bureau of Public Procurement (BPP), and the Nigerian Financial Intelligence Unit (NFIU).

Nigeria is a member of many regional, interregional and international bodies and initiatives, such as the African Union Convention against Corruption, the Economic Community of West African States (ECOWAS) Protocol against Corruption, the New Partnership for African Development (NEPAD) Policy on Transparency and Accountability, the Intergovernmental Action Group against Money Laundering in West Africa (GIABA), and the Network of National Anti-Corruption Institutions for West Africa (NACIWA). In addition, the NFIU is a member of the Egmont Group.

At the time of the country visit, Nigeria's National Anti-Corruption Strategy (NACS)¹ and a coordinated national Ethics and Integrity Policy were yet to be approved. Nigeria joined the Open Government Partnership (OGP) in 2016, and the National Action Plan (NAP, January 2017–June 2019) was adopted subsequently.

The ICPC has developed documents on the prevention of corruption in various sectors and institutions. The ICPC and EFCC have anti-corruption academies that train their staff and some public officials on issues of corruption. Nigeria created a dedicated unit to carry out anti-corruption studies including risk assessments: The Technical Unit on Governance and Anti-Corruption Reforms (TUGAR), which publishes analytical reports on gaps and the compliance of Nigerian anti-corruption initiatives vis-à-vis regional and global anti-corruption instruments. These organs as well as others, such as Bureau of Public Procurement (BPP) and the Nigerian Extractive Industries Transparency Initiative (NEITI), conduct sectoral evaluations and oversight activities.

Nigeria has established an array of anti-corruption bodies, including the ICPC for investigating corruption, overseeing public bodies, and educating the public (ICPC Act, section 6); EFCC for conducting investigations, enforcing laws, and carrying out awareness-raising campaigns against economic and financial crimes (EFCC Act, section 5); and CCB for administering the Code of Conduct for public officers including receiving and examining asset declarations (CCBTA, section 3).

Furthermore, NEITI is mandated to develop a framework for transparency and accountability for the extractive industry (NEITI Act 2007, section 3). TUGAR serves as

a one-stop shop for data, information, policy and diagnostic reports from conducting studies and corruption risk assessments (by Presidential Fiat of 27 July 2006). The Nigerian anti-corruption system is complex with a large number of actors and institutions with a considerable risk of functional overlap.

Nigerian law provides functional independence to the anti-corruption bodies. For instance, ICPC Act provides that ICPC is not subject to the direction or control of any other person or authority (section 3 (14)). The Chairmen or members of ICPC are appointed by the President upon confirmation by the Senate, and they can be removed by the President acting on an address supported by a two-thirds majority of the Senate (ICPC Act, section 3 (6) and (8)). Moreover, the different organs assess their own budget and propose it to the National Assembly.

Observations on the implementation of the articles under review

Chapter V: asset recovery *General provision; special cooperation; bilateral and multilateral agreements and arrangements (arts. 51, 56 and 59)*

Nigeria has received and successfully responded to requests related to asset recovery and return. The Mutual Legal Assistance Act (MLA Act) and its guidelines have been established to facilitate international cooperation including asset recovery. The Central Authority Unit within the Federal Ministry of Justice facilitates speedy international cooperation and mutual legal assistance.

At the time of the country visit, an amendment to the MLA Act (Mutual Assistance in Criminal Matters Bill 2017, MLA Bill) was pending at the National Assembly to expand its coverage of States parties beyond the Commonwealth.

The MLA would also address a number of current discrepancies and bring Nigeria's asset recovery legislation largely in line with the Convention regarding enhanced due diligence (EDD), the enforcement of foreign orders, the rights of bona fide third parties etc. Nigeria shares information with other countries through the Egmont group, as well as the International Criminal Police Organization (INTERPOL) I-24/7.

Prevention and detection of transfers of proceeds of crime; financial intelligence unit (arts. 52 and 58)

Section 3 of the MLPA requires FIs and DNFI to conduct detailed customer and beneficial owner identification when establishing a business relationship or carrying out transactions. In addition to the CBN Act and the Bank and Other Financial Institutions Act (BOFIA), Nigeria has the Know Your Customer (KYC) Directive and the Money Laundering Examination Procedure/Methodology Guidance Note, which are mandatory for banks, non-bank financial institutions and DNFBPs.

The CBN Regulations 2013 require obligated entities to conduct enhanced due diligence (EDD) and continued monitoring of the accounts of Politically Exposed Persons (PEPs) (section 3(7) MLPA and section 18(4) CBN-AML). The NFIU has also developed a regulatory oversight operational manual for enhanced scrutiny, as has the Central Bank of Nigeria. There is no distinction between domestic and foreign PEPs. While there is no definition of high-value accounts, Regulation 83 of the CBN AML/CFT Regulations 2013, identifies trusts, nominees and fiduciary accounts as accounts that present a higher

money-laundering risk than others and require financial institutions to conduct enhanced due diligence.

While the definition of a shell bank can be found in the MLPA, there is only a prohibition for FIs to enter into or continue correspondent banking relationships with foreign shell banks. The establishment of shell banks is prohibited in Nigeria (section 11(2)). The FI shall satisfy itself that the foreign country does not permit its accounts to be used by shell banks (e.g. MLPA, sect. 12).

The Code of Conduct for Public Officers provides for the declaration of assets, (Constitution Schedule 5 sect. 11). Although all public servants who are elected and appointed are prohibited from maintaining foreign accounts (Code of Conduct Bureau and Tribunal Act, sect. 7), there is no requirement to declare interest or signature or other authority over foreign accounts.

The NFIU receives and analyses financial data consisting of currency transaction reports (CTRs) and suspicious transaction reports (STRs) and disseminates the information to domestic law enforcement authorities and other FIUs. In addition to NFIU, SCUML was established in 2005 to enhance anti-money-laundering measures for DNFBPs in Nigeria (reference above article 14).

Measures for direct recovery of property; mechanisms for recovery of property through international cooperation in confiscation; international cooperation for purposes of confiscation (arts. 53, 54 and 55)

All legal persons, including foreign States as well as their embassies and missions in Nigeria, have *locus standi* and can therefore initiate civil action and sue for compensation or damages in Nigeria. The Administration of Criminal Justice Act 2015 (ACJA) provides a court with the power to order the defendant or convict to pay compensation or expenses to the victims (sect. 319). As there is no disaggregation of victims, a State that has been harmed can also receive such payments but is also required to retain local counsel.

The Foreign Judgement (Reciprocal and Enforcement) Act outlines the procedure for the registration and enforcement of foreign confiscation orders obtained in other jurisdictions and is not limited to the Commonwealth (Part I). In order to register and enforce foreign confiscation orders, the procedure in the foreign country needs to be in accordance with Nigerian law and be recognized under treaty-based reciprocity.

Forfeiture of proceeds of crime is governed by the Advance Fee Fraud and Other Fraud Related Offences Act 2006 (sect. 17) and EFCC Act (sect. 24b). Nigeria has several legal provisions on non-conviction-based forfeiture (e.g. sect. 17 (6) of Advance Fee Fraud and Other related Offences Act, sect. 330 of ACJA). EFCC Act provides for measures to identify, trace, freeze, confiscate and seize proceeds of crime as well as collaborate with other States (sects. 5(j) and 6, para. 1(d)). EFCC Act sections 5(k), 28 and 29; MLPA section 6, paragraph 5(b); and ICPC Act section 46 permit competent authorities to freeze or seize property upon a request from other States also on suspected involvement in any crime. In addition, section 44(2)(k) of the Nigerian Constitution provides for preservation of property for confiscation on the basis of a foreign arrest or criminal charge. The management of recovered assets is also outlined in sections 153–157 ACJA.

The EFCC Act establishes the Commission's authority in general to deal with economic and financial crime matters with other countries (sect. 6 (k)), but without detailed procedures on how to handle foreign requests. Dual criminality and legal review of all mutual legal assistance requests are required to make decisions or actions under paragraphs 1 and 2 of article 55 of the Convention. The Central Authority Unit has issued guidelines for the evaluation of mutual legal assistance requests. Nigeria does not have a de minimus threshold. As a matter of practice, NFIU informs the requesting State prior to the lifting of provisional measures and provides it with an opportunity to provide reasons in favour of continuing the measure. MLPA does not have a provision in this regard. The rights of bona fide third parties are protected under several laws (e.g. EFCC Act, Advance Fee Fraud Act, Administration of Criminal Justice Act, ICPC Act). Nigeria provides cooperation based on reciprocity and does not require a treaty basis.

Return and disposal of assets (art. 57)

The final return and disposal of assets is outlined in ACJA section 321 and the compensation of bona fide third parties in section 319(1)b. On the disposition of confiscated property, Nigeria has concluded memorandums of understanding with several countries, such as France, Italy, Spain, Switzerland and Venezuela (Bolivarian Republic of) (EFCC sect. 6(k)). At the time of the country visit, a guidance note for judges on the disposal of assets was being drafted.

CHAPTER TWO: ASSESSMENT APPROACH AND METHODOLOGY

The study is not an audit process, enquiry, or a criminal investigative process. It is merely a tool to assess the level of Nigeria's implementation of the commitments made during the London Anti-corruption summit and the Global Forum on Asset Recovery (GFAR) and develop study report with gaps analysis if any. Below is the highlight of the approach and methodology for the assessment.

2.1. Assessment Approach

This assessment is a qualitative study that adopted two (2) data collection approaches to elicit relevant and adequate information, afterward made use of data triangulation to verify data. This technique is commonly used to check and establish validity in studies by analyzing a problem from multiple perspectives. The research approach is outlined below:

- a) Desk-Based Research
- b) Qualitative Research based on Key Informant Interviews (KII)

2.1.1. Desk-Based Research

This approach was used to gather information that has been documented by others. It entails the review of secondary data in form of documents, news publication, reports, articles, relevant to the subject matter to obtain information on the objectives, organization, attendance, key activities, resolutions, and commitments from the London Anti-corruption summit and the Global Forum on Asset Recovery (GFAR). The inventory for the desk-based research is contained in the table below:

S/No	Document Reviewed
1.	Nigeria Open Government Partnership National Action Plans 1,2 and draft 3
2.	London Anti-Corruption Summit Communique
3-	Global Forum on Asset Recovery Communique
4.	Stolen Asset Recovery Initiative (StAR)'s Global Forum on Asset Recovery document
5.	UNODC Report on Global Forum on Asset Recovery
6.	World Bank document on GFAR principles
7.	Nigeria Final Country Statement on London Anti-Corruption Summit 2016
8.	CISLAC's Global Forum for Asset Recovery Progress Report: Nigeria (2017-2019)

9.	UNODC Framework for Coordination and Cooperation in Asset Return
10.	GFAR Final Post Session Report
11.	Transparency International UK's Nigeria Commitment tracker's report
12.	Final GFAR report

Table 1: Inventory of Desk-Based Research

2.1.2. Qualitative Research

This approach adopted KII to validate information elicited from the desk-based research. The KIIs were conducted with identified respondents expected to have adequate knowledge, information, ideas, and suggestions relevant to the research topic, in no particular order. The identified and interviewed respondents are represented as shown in the table below:

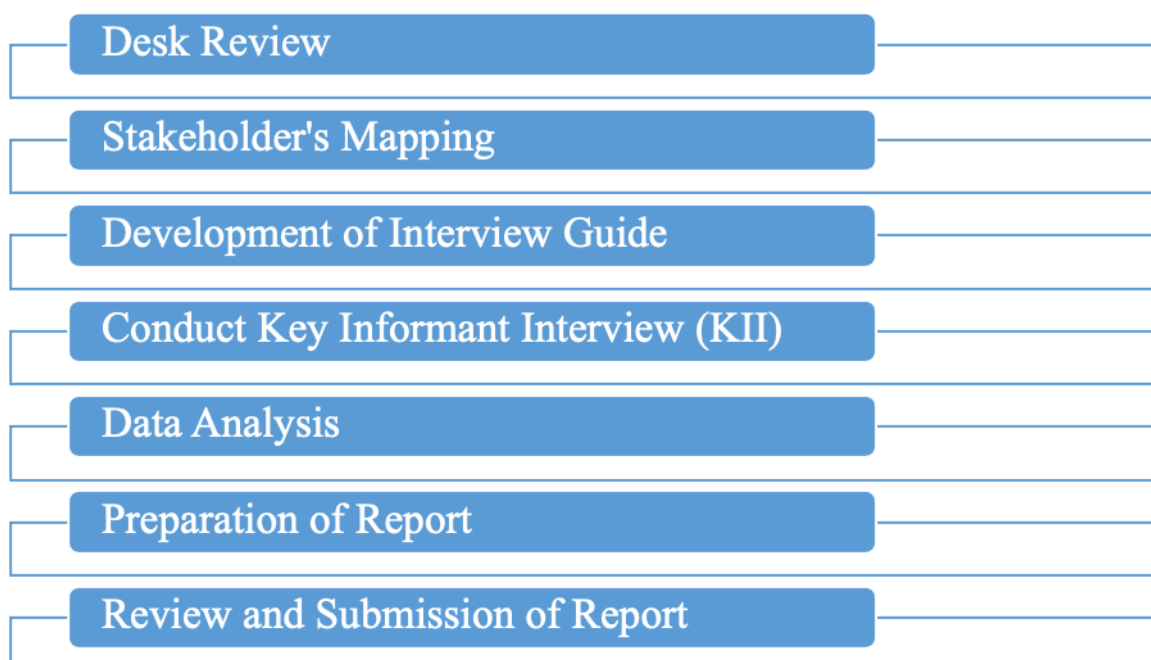
S/No	Category	Respondent
1.	Government	Independent Corrupt Practices and Other Related Offences Commission (ICPC)
		Technical Unit on Governance and Anti-Corruption (TUGAR)
		Federal Ministry of Justice
		Economic and Financial Crimes Commission (EFCC)
		Bureau of Public Procurement (BPP)
		Corporate Affairs Commission (CAC)
		Open Government Partnership Secretariat
		Nigeria Extractive Industries Transparency Initiative (NEITI)
2.	Civil Society Organization	Civil Society Legislative Advocacy Centre (CISLAC)/Transparency International Nigeria Chapter
		Good Governance Team
		Integrity Organization
		CLEEN Foundation
		African Centre for Leadership, Strategy and Development (Centre LSD)
		Centre for Democracy and Development (CDD)

3.	Media	AFRICML
		HEDA Resource Centre
		Premium Times
		Daily Trust
		Punch

Table 2: Interviewed Organizations

2.2. Methodology

The methodology adopted for this study can be categorized into seven (7) phases as depicted in the figure below:



Desk Review: To have a grasp of knowledge on the London Anti-Corruption Summit and Global Forum on Asset Recovery Commitments and the extent of implementation of those commitments, extant literatures in form of official documents and news publications were sourced and reviewed. Such information includes Communiques of the London Anti-Corruption Summit and Global Forum on Asset Recovery, the Open Government Partnership National Action Plan for Nigeria 2017 – 2019, as well as a plethora of media reports and relevant documents related to the scope of the study by various authors and authorities in the anti-corruption space have developed. These documents were sourced from reputable websites like the UNODC, GFAR, World Bank etc.

Stakeholders' Mapping: To identify target population and determine a reasonable sample size, a stakeholders' mapping was carried out on organizations, establishments, and bodies, with Anti-Corruption and Asset Recovery Mandates or relevant to the Anti-Corruption System and processes in the country. A non-probability sampling was adopted

with a purposive approach. This is because this area of study is a specialized one. As a result, respondents were mapped out of key organizations and establishments based on their knowledge and expertise of Anti-Corruption and Asset Recovery.

Respondents were identified from Independent Corrupt Practices and Other Related Offences Commission (ICPC), Economic and Financial Crimes Commission (EFCC), Code of Conduct Bureau (CCB), Federal Ministry of Justice, Presidential Advisory Committee against Corruption (PACAC), Open Government Partnership Nigeria Secretariat, Technical Unit on Governance and Anti-corruption Reforms (TUGAR), Bureau of Public Procurement (BPP), Corporate Affairs Commission (CAC), Nigeria Extractive Industries Transparency Initiative (NEITI), Civil Society Legislative Advocacy Centre (CISLAC)/Transparency International Nigeria Chapter, Integrity Organization, Good Governance Team (GGT), CLEEN Foundation, African Centre for Leadership, Strategy and Development (Centre LSD), Centre for Democracy and Development (CDD), HEDA Resource Centre, Premium Times, Daily Trust, African Centre For Information and Literacy (AFRICML) among others.

Development of Interview Guide: To elicit relevant opinion of the identified sample, interview guide was developed covering areas such as awareness of the London Anti-Corruption Summit and Global Forum on Asset Recovery, extent of implementation of key commitments, challenges of implementation and recommendations for improvement. In addition, respondents focused areas were carefully considered, thus, different questions were drafted for different categories of respondents to exert response peculiar to the respondents' role on/to the implementation of the commitments.

Conduct Key Informant Interviews (KII): The importance of critical stakeholder's input cannot be overemphasized in this kind of assignment. Therefore, informant interviews were conducted to elicit relevant information from key stakeholders as identified earlier. Aside from the information gathering purpose, the harvested inputs from stakeholders were adopted as a means of validating some information that was gathered from the desk review.

Data Analysis: The objective of this exercise was to make logical and well-informed deduction from data and information gathered through the Key Informant Interview in relation to the rationale and scope of the assignment. A content analysis approach and data triangulation were adopted to analyze data.

Preparation of Report: The overall deliverable for this study is an account of the process and outcome of the assignment in the form of a report. This report contains the methodology, aggregated information, data analysis and interpretation, challenges, conclusion, and recommendation for onward intervention by ANEEJ and other stakeholders.

Review and Submission of Report: To assure quality of the deliverable, the report was critically reviewed to avoid defect in approach and methodology, data presentation, typography, vocabulary, and the use of English. After that, the report was transmitted for the observations and comments of ANEEJ.

2.3. Limitations of the Study

However, the assessment was challenged by both predictable and unpredictable limitations, thus, the identified limitations are outlined as follows:

- a) Many of the respondents are top managers of their organizations and have limited time to participate in physical key informant interview, this posed as a challenge in obtaining information, therefore phone call interview alternative was adopted to get some stakeholder's opinion on the subject matter.
- b) Bureaucratic procedures to reach some respondents also proved time consuming. At the same time, some key informants were unwilling to be interviewed for personal reasons, in this situation alternative respondents were found.

CHAPTER THREE: ASSESSMENT OUTCOMES

This section presents the outcome of the study elicited through the two (2) approaches of desk-based research and qualitative research. Accordingly, the findings are presented in the table below.

3.1 London Anti-Corruption Summit Commitments' Assessment Matrix

Commitments	National Framework	Actions		Recommendations
		Legislative Framework	Enforcement & Implementation	
Establishing a public central register of company beneficial ownership information	<p>Development of Beneficial Ownership Action Plan for Extractive Sector</p> <p>Development of Open Government Partnership National Action Plan (NAP) 1 & 2</p>	<p>The National Assembly successfully repealed and re-enacted the Companies and Allied Matters Act (CAMA) to include beneficial ownership reporting by companies.</p> <p>Repeal and Re-enactment of the Money Laundering (Prevention and Prohibition) Act, 2022 to deliver on the implementation of the provision and Financial Action Task Force (FATF) Recommendations.</p> <p>CAC has designed relevant Forms for disclosure – Forms CAC-</p>	<p>The CAC has secured a donation of 400,000USD from OGP multi-donor trust fund managed by the World Bank for building the electronic register.</p> <p>CAC now have mandates to enforce the violation and implementation along with other ACAs as provided in the CAMA, 2020.</p> <p>Special Control Unit Against Money Laundry (SCUML) now strengthen to deliver on the implementation of the provision and FATF Recommendations.</p>	<p>There is need for coordinated implementation of the Beneficial Ownership among relevant Ministries, Departments and Agencies of government as provided in the CAMA, 2020.</p> <p>Government should fast track process of operationalization of the Beneficial Ownership Portal</p> <p>There is need for relevant MDAs to key into the Beneficial Ownership Register as</p>

		PSC01 (Notice of Person with Significant Control) & Form CAC-PSC02 (Change of Details of Notice of Person with Significant Control) to support Beneficial Ownership implementation		it relates to their respective mandates NOA and other relevant MDAs and ACAs need to improve their awareness creation and sensitization on the provisions of the CAMA, 2020.
Establish a Platform for sharing information among Law Enforcement Agencies, Anti-Corruption Agencies, National Security Adviser and Financial Sector regulators to detect, prevent and disrupt corrupt practices	<p>Development of a Crime Records Information Management System (CRIMS) by the Nigerian Financial Intelligence Unit (NFIU) to revolutionize crime management in Nigeria which is spontaneously used to access local databases such as identities, properties, financial transactions and telephone details and call logs of suspects.</p> <p>Establishment of the Nigeria Open Contracting Portal (NOCOPO) by the Bureau of Public Procurement (BPP) to increase disclosure of procurement information to all stakeholders with a view to ensuring improved transparency and accountability, improve</p>	NFIU Act passed, Amendment and review of PPA 2007 to incorporate e procurement is on-going.	<p>The deployment has increased synergy and collaboration between NFIU and the Agencies. Presently, NFIU is receiving on daily basis operational from LEAs/ACAs through CRIMS and uses CRIMS Platform for dissemination of all Intelligence Reports LEAs, ACAs and other Government Agencies.</p> <p>The NOCOPO platform commitment was switched from complete to ongoing because the online procurement platform nocopo.bpp.gov.ng often</p>	<p>There is need to address the technical challenges and encourage MDAs to use the NOCOPO platform to share Procurement Information</p> <p>Coordinated support to CCB on the online asset declaration process</p>

	<p>competition, prevent corruption, enhance active citizen participation towards achieving better service delivery and improved ease of doing business in Nigeria</p> <p>Establishment and launching of Central Delivery Coordinating Unit (www.cdcu.osgf.gov.ng)</p> <p>Ongoing online asset declaration by the Code of Conduct Bureau</p>		experiences technical issues	
Strengthen asset recovery legislation including non-conviction-based confiscation powers and the introduction of unexplained wealth orders	Development of Open Government Partnership National Action Plans (NAP) 1 & 2	Enactment of the Proceed of Crime (Recovery and Management Act 2022)	The Proceed of Crime (Recovery and Management Act 2022) is aimed at ensuring effectiveness and efficiency in the asset recovery and management procedure by providing an institutional framework for the transparent management of Assets and coordinated recovery	<p>We expect each ACAs and LEAs to develop practice guidelines for effective implementation and coordination of the new law.</p> <p>It is high time National Assembly should look at the passage of the Unexplained Wealth Act to serve as a deterrent for corrupt actions</p>
Nigeria has taken appropriate actions to	Establishment of Inter Agencies Task Team (IATT) coordinated	Extant laws and various ACAs laws in place	The validation, adoption, and extension of the	Need from stakeholders to learn lessons from

coordinate anti-corruption activities; improve integrity and transparency and accountability.	by TUGAR with five working Groups led by various ACAs		<p>National Anti-Corruption Strategy (NACS) 2022 – 2026.</p> <p>Whistle Blower policy was introduced to encourage more public participation</p> <p>Presidential Initiative on Continuous Audit was established to promote accountability in government spending, strengthen existing systems and develop new frameworks to block leakages in government spending.</p> <p>Creation of the Government Integrated Financial Management Information System (GIFMIS) and the Implementation of the Treasury Single Account (TSA) to monitor the financial activities of MDAs from a single platform.</p>	<p>the just concluded NACS in implementing the extended NACS</p> <p>The IATT working group needs to be financed accordingly to deliver on its mandates</p>
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Nigeria to sign up to the Common Reporting Standard Initiative	The Issuance of the Income Tax (Common Reporting Standards) Regulations 2019 (CRS Regulation by the FIRS)	Nigeria signed the Multilateral Convention on Mutual Administrative Assistance in Tax Matters and the Multilateral Competent Authority Agreement (MCAA) on the automatic exchange of financial information on the 17 th of August 2017.	Tax authorities now collect reportable account information from financial institutions. Creation of a comprehensive compliance strategy and a centralized data-sharing platform between the FIRS and Financial Institutions	The Common Reporting Standard Regulation and guidelines should be regularly reviewed to ensure that inadequacies are removed.
Nigeria to join the Addis Tax Initiative			Nigeria signed all relevant agreements that fulfill the conditions set out in the Addis Tax Initiative	A framework should be put in place to monitor the implementation of Nigeria's commitments under the initiative.
Nigeria to review penalties and other actions against professional enablers of tax evasion, including corporations that fail to prevent their employees from facilitating tax evasion	The development of the Open Government Partnership National Action Plan 1 & 2	Enactment of the new Finance Act	Provision of a Tax Identification Number as a condition precedent in opening a business bank account or to have access to a continued operation of his bank account in relation to its business operations. Provision of punitive penalties for non-	The Civil Society organizations should continue to engage with Tax administration stakeholders to ensure compliance with the reviewed regulation.

			<p>compliance with the need to register with FIRS for the purpose of Value Added Tax remittance,</p> <p>Incorporeal properties such as rights, patents, trademarks, royalty, etc. are now subject to Value Added Tax</p>	
Nigeria to work together to enhance company disclosure on the payments to governments for the sale of oil, gas and minerals, complementing ongoing work within the EITI		Enactment of the Petroleum Industry Act, 2021	The NEITI annual oil and gas as well as solid mineral audit discloses payments by oil and gas and other mining companies to government through agencies like Federal Inland Revenue Services, Nigerian Custom Services, Mines Inspectorate Department, Mining Cadastre Office, Nigerian Content Development and Monitoring Board etc.	NEITI should sustain publishing her annual report of oil and Gas as well as Solid Minerals
Nigeria will work towards full implementation of the principles of the Open Contracting Data Standard, focusing on	The development of the Open Government Partnership National Action Plan 1 & 2		Establishment of Nigeria Open Contracting Portal (NOCOPO) by the Bureau of Public Procurement (BPP) to increase disclosure of procurement	The Nigeria Government should intensify efforts to address the technical issues facing the optimization of the

major projects as an early priority. We will apply the Open Contracting Data Standard to the following major projects – (i) Development of Refineries in the oil Sector; (ii) Building of Health Centres and Improvement of Health Services; (iii) Building of Roads and other Infrastructures; (iv) Building of Schools and Improving Transparency in the Management of Education Funds and (v) Investment in the Power Sector.			information to all stakeholders with a view to ensuring improved transparency and accountability with a pilot test with 8 MDAs, namely the Ministry of Health, Education, Works, Power & Housing, Petroleum Resources, NNPC, National Primary Health care Development Agency, Universal Basic Education Commission and NEITI	NOCOPO. As well as build the capacity of procurement officers of MDAs to help them understand how to navigate the platform.
Nigeria to implement the principles of Open Government Partnership and Open Data Charter	The development of the Open Government Partnership National Action Plan 1 & 2		The Federal Government of Nigeria in her effort to implement the principles of Open Government Partnership and Open Data Charter joined the Open Government	Civil Society Organizations should continue to monitor the implementation of the Nigerian government's commitments in the Open Government Partnership as provided

			Partnership (OGP) in July 2016 as the 70th country. The OGP is an international multistakeholder initiative focused on improving transparency, accountability, citizen participation and responsiveness to citizens through technology and innovation.	in the National Action Plan.
Nigeria to develop internationally endorsed guidelines for the transparent and accountable management of returned stolen assets	Gazetting of the Asset Tracing, Recovery, and Management Regulations	Enactment of the Proceed of Crime (Recovery and Management Act 2022)	<p>The Proceed of Crime (Recovery and Management Act 2022) contains comprehensive provisions for seizure, confiscation, forfeiture, and management of properties derived from unlawful activities and other related matters.</p> <p>Specifically, it provides for recovery and management of the proceeds of crime and property used to facilitate unlawful activities; seizure</p>	We recommend that each ACAs and LEAs should develop standard operating procedures for effective implementation and coordination of the new law.

			and detention of cash derived from unlawful activities or cash held by a person which is above statutorily prescribed amount; confiscation of the proceeds of crime for a convicted person as well as management of the recovered assets and property.	
Nigeria to develop common principles governing the payment of compensation to the countries affected, (including payments from foreign bribery cases) to ensure that such payments are made safely, fairly and in a transparent manner.			<p>The Nigerian government has recovered 1 billion USD looted fund since 2015, and the fund has been funnelled into different sectors of Nigerian society to stimulate growth and development.</p> <p>While some of the recovered funds was channelled to poverty alleviation through the popular Conditional cash Transfer program others are spent on Infrastructural development</p>	Civil Society Organizations' monitoring is highly essential in the utilization of recovered loot as well as the development of operational guidelines for the enforcement of the newly enacted POCA 2022.

3.2 Global Forum on Asset Recovery Commitments' Assessment Matrix

Commitments	Rating	Observations	Recommendations
Partnership between transferring and receiving countries	Very Good	<p>Since GFAR, the Nigerian government has made continuous attempts to establish partnerships through regular meetings of officials; bilateral and multi-lateral treaties/agreements for recovering these stolen assets.</p> <p>Bilaterally, Nigeria have agreement with the following countries: United Arab Emirate (UAE), United States of America (USA), Switzerland, United Kingdom (UK) among others. Meanwhile, on the multilateral front, Nigeria led in 2018 the international cooperation under the African Union umbrella to develop Common African Position on Asset Recovery and Asset Return.</p> <p>These partnerships have resulted into the discovery of stolen assets in some cases and recovery of the discovered assets in some other cases to Nigeria</p>	<p>Based on our National experience from the utilization of the previously recovered loots from partner countries, it is imperative to note the need for Nigeria to negotiate for less conditionalities on the use of the returned assets.</p> <p>Secondly, Nigeria government should be more transparent and accountable to her citizen and the transferring countries on the utilization of the recovered assets</p> <p>There is need for AU to work the talk through actions and collaboration on realization of common position on Asset Return</p>
Mutual interests of transferring and receiving countries motivating action	Average	The Nigerian government is very active in negotiations with several key sending or destination countries nearing a return of a few deals. Despite demonstrating shared interests from Nigeria and countries where assets await returns, mutual suspicion about the ability to manage returns	As more recovered monies come into the coffers of the government, therefore, one key recommendation to address the challenge of mutual suspicion between the transferring and receiving countries is that robust participation of citizens and citizens groups should be entrenched in the recovery process from start

		accountably in Nigeria and the readiness to transfer recovered assets swiftly and without preconditions prevails.	to finish, including but not limited to the usage of the recovered assets.
Early dialogue by both parties and continuing dialogue in the whole process	Fair	<p>Even though, the Nigerian government have several bilateral and multilateral agreements on asset recovery, the inability to investigate, prosecute and convict large corruption trials domestically and reduce the continuous outflows of illicit funds from Nigeria are hampering the early dialogue ability of Nigerian authorities with international partners.</p> <p>The poor results of negotiations for the repatriation of stolen funds to Nigeria from transferring countries evinces the reactive rather than proactive approach to dialogue for asset recovery by both parties. Negotiations and agreements for return of assets often commence in the wake of corruption scandals.</p>	The relevant ACAs should put in place a framework for early and continuing dialogue with confirmed and potential receiving countries to enhance quicker and more efficient asset recovery agreements and processes.
Transparency and accountability in the return and disposition of assets	Very Good	Before now, Nigeria has made significant progress in ensuring transparency and accountability through the provision of information on the transfer and administration of returned assets as in the case of the repatriated 322.5 million USD from Switzerland and 73 million USD from the UK. Under the DFID-funded	<p>While the passage and enactment of POCA, 2022 is a welcome development, it will be meaningless unless government musters the appropriate political will to use it for all practical purposes.</p> <p>It may be ideal to create an independent body for proper and effective management of all</p>

		<p>MANTRA project, the returned funds are used for Conditional Cash Transfer under the CSO-monitoring.</p> <p>The situation is different in some other cases where information is provided publicly but is patchy and inconsistent. And domestic recoveries are fractioned amongst many law enforcement agencies. The management of recovered assets, especially interim seizures, is not transparent at all and results frequently in the depreciation of these assets. Information is not publicised well.</p> <p>However, it is expected that the newly signed Proceeds of Crime Act 2022 will address some of the transparency and accountability concern in the recovery and management of looted assets going forward.</p>	<p>properties forfeited to the Federal Government. A uniform framework will allow for an efficient traceable, accountable, and transparent asset recovery, management, and disposal process.</p>
Beneficiaries of returned assets to be the victims harmed by corrupt conduct	Very Good	<p>Like the case of transparency and accountability, the Nigeria government was making progress in adhering to the principle of compensating victims of corruption from recovered asset as it was the case in the repatriated 322.5 million dollars expended on cash transfers to the poorest of the poor in Nigeria.</p>	<p>Civil Society Organizations should intensify their advocacy to law enforcement and anti-graft agencies in Nigeria to adhere strictly to the provision of the recently passed Proceeds of Crime. (Recovery and Management) Act, 2022</p> <p>All agencies with the mandate to seize assets must publish disaggregated data of interim/</p>

		<p>Afterward, the victim of corruption in Nigeria have been largely marginalized for example the case between the Nigerian government and Delta State on the recovered Ibori loot. In the absence of clear guidelines on the end-use of the repatriated assets, it is not clear how recovered assets are utilised, especially in cases of domestically recovered assets. However, the recently passed Proceeds of Crime. (Recovery and Management) Act, 2022 is conspicuously clear on the seizures, confiscation, and management of recovered assets.</p>	<p>final forfeitures, types of assets seized, ongoing cases, etc.;</p>
Strengthening anti-corruption efforts to achieve development goals	Average	<p>It is observed that returned assets are not directly invested to strengthen anti-corruption institutions. Anti-corruption agencies are making case to withhold a certain percentage of the recoveries to cover for the recovery cost which is not budgeted for by the government. No preference is given to anti-corruption measures in return distribution, or returns are not traceable in the general budget.</p> <p>Governmental disposition makes frequent references to the end-use of recovered assets to implement the Sustainable Development Goals (SDGs) agenda. Some development programs with strong links to the SDGs are partly supported with</p>	<p>There is need for the Nigeria government to develop a framework that link between the use of the recovered loot and the standard operating procedures of repairing the damage done by corruption as well as sustainable developmental goals.</p> <p>Also, the Civil Society Organization should intensify effort to advocate for the strict adherence to this principle for effectiveness, efficiency, and positive impact in the management of recovered assets.</p> <p>Jurisdictions harboring Nigerian assets, which are proceeds of crime, shall pursue case-specific negotiations about the return of the assets to Nigeria under mutually acceptable</p>

		domestically and internationally recovered assets.	arrangement about the end-use and management of these assets.
Case-specific treatment of disposition of confiscated assets	Excellent	International repatriations are strictly case-specific due to specific contexts, different jurisdictions involved, and pre-conditions presented by individual parties. Even though, theoretically, a judicial process is in place to consider how each return should be undertaken that publishes reasons for the approach taken, the judgments are not always published and known to the public, but the law enforcement agencies treat all depositions of confiscated proceeds in a case-specific manner.	<p>There is need for concerted effort by Civil Society Organizations to participate in the judicial processes that decides on how each return should be made to enhance the transparency, accountability and inclusiveness of the process.</p> <p>Management of recovered assets must be improved. Unified database of final and interim forfeitures and international recoveries must be established and published without pre-conditions.</p>
Agreements for disposition of assets to be context specific, in accordance with Article 57 (5) of UNCAC	Average	<p>It is observed that all internationally repatriated funds are considered for a potential case-specific agreement and details of concluded agreements are published, including on modalities of return, timing, amounts returned and monitoring mechanisms.</p> <p>The disposition of funds is carried out taking consideration of national development objectives and making consistent use of existing national frameworks. Examples will include the Abacha Loot repatriation procedures, the</p>	The Nigerian government should demonstrate political will for transparency and accountability in the utilization of domestically recovered loots by working closely with Civil Society Organizations to determine the appropriate strategy or framework for determining end user and assessment in line with global best practices.

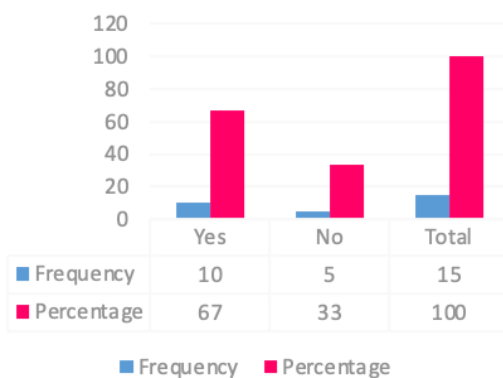
		<p>James Ibori confiscated assets return, among others.</p> <p>However, domestically recovered assets lack clear monitoring. Their end-use is not always clear and is not clearly audited against the (non-binding) guidelines.</p>	
Preclusion of benefit of offenders involved in the commission of corrupt offences	Very Good	<p>Based on the observations from the data gathering there seems to be no clear case in Nigeria where returned assets have benefitted identified or identifiable offenders involved in the commission of corrupt offences, however, there have been cases where assets have been utilized in a non-transparent manner which put them in a position to be re-looted. This risk remains real for recoveries that are being utilized without the needed transparency and accountability.</p> <p>Meanwhile, it is expected that the recently passed Proceeds of Crime. (Recovery and Management) Act, 2022 will serve as a guideline or specific rule to restrict companies or persons convicted of corruption offences in the participation of returned assets.</p>	<p>While the Proceeds of Crime. (Recovery and Management) Act, 2022 has been passed, Civil Society Organizations should monitor ACAs and LEAs closely to ensure strict compliance and adherence to the provision of the act as it relate to transparency and accountability.</p> <p>Also, the continuous delay in the passage of the WhistleBlower's Bill is limiting the anticorruption effort in Nigeria, thus, Civil Society Organizations should form alliance to advocate for the passage of the Whistleblower bill.</p>
Inclusion of non-government stakeholders, such as CSOs,	Very Good	It is observed that before now, Nigeria was making significant progress in the adherence to this principle, the role of Civil	The Nigerian government need to institutionalize the processes for the involvement of non-state stakeholders in asset

<p>in the asset return and disposition process</p>		<p>Society Organizations in the process of signing the MoU between Nigeria and Switzerland for the return of the 322.5 million USD to Nigeria, and monitoring the utilization of the funds to ensure transparency and accountability by a coalition of CSOs led by the Africa Network for Environmental and Economic Justice (ANEEJ) cannot be overemphasized.</p> <p>However, there is a strong difference between domestically recovered assets and internationally repatriated assets. Monitoring of the management, end-use, impact and all other aspects of domestic recoveries is very challenging. CSOs contribute to the policy-level discussion about the decisions on return and disposition, and fostering transparency and accountability in the transfer, disposition, monitoring and administration of recovered assets, including domestically recovered assets. However, access to reliable data of any kind is challenging.</p> <p>It is expected that with the passage of Proceeds of Crime. (Recovery and Management) Act, 2022 civil society organizations would be mainstreamed in the asset recovery processes and system going forward.</p>	<p>recovery processes. This will demonstrate the commitment of the government to entrenching transparency and accountability in the return and utilization of recovered assets.</p> <p>CSOs need to be much better coordinated and must present united position to key asset recovery principles.</p> <p>International partners shall provide unconditional political and technical assistance to Nigeria, including capacity building to the civil society actors.</p>
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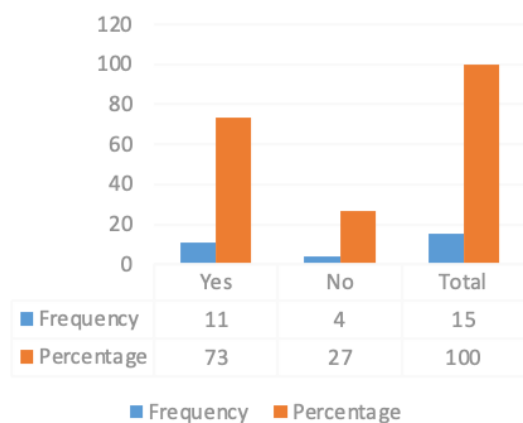
4.0. Findings

This section of the report describes key findings and observations during the assessment study, including the realities and status of implementation, challenges, and recommendations for speedy and accountable implementation of the commitments.

Are you aware of the London Anti-Corruption Summit Commitments?

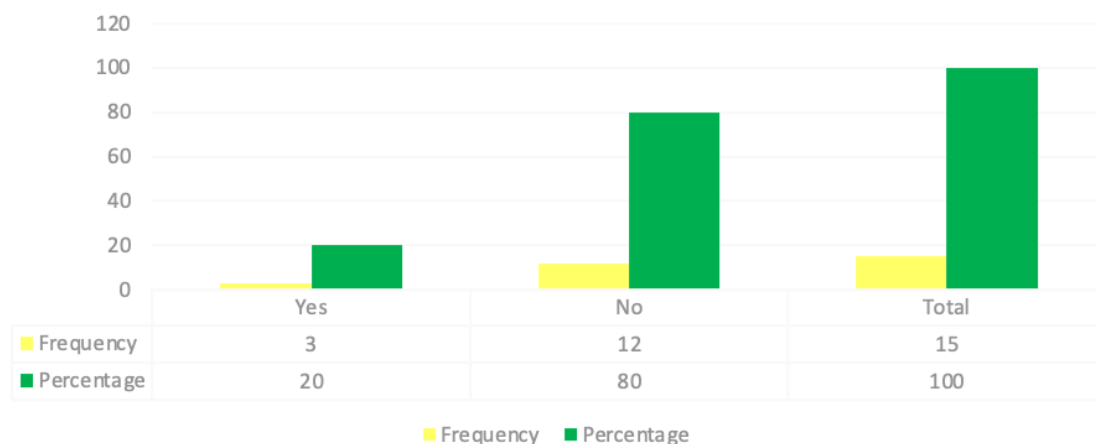


Are you aware of the GFAR Principles?



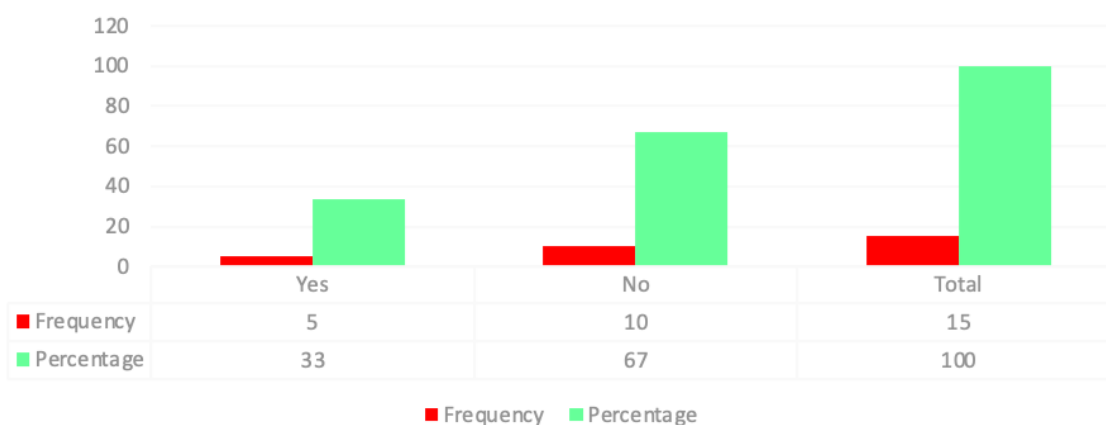
Question 1 & 2 of the questionnaire was aimed at measuring the level of knowledge and awareness of key stakeholders on the London Anti-Corruption Summit and Global Forum on Asset Recovery commitments. As shown in the diagrams above, only 67% and 73% of the respondents are aware of the London Anti-Corruption Summit and Global Forum on Asset Recovery commitments respectively. The implication of this is that more than one-third and one-fourth of the respondents' have no knowledge of London Anti-Corruption Summit and Global Forum on Asset Recovery commitments respectively. On this note, it is imperative to deduce that without adequate knowledge and awareness among key stakeholders, there cannot be effective implementation of the commitments under review.

Would you agree that Nigeria government is effectively implementing the commitments?



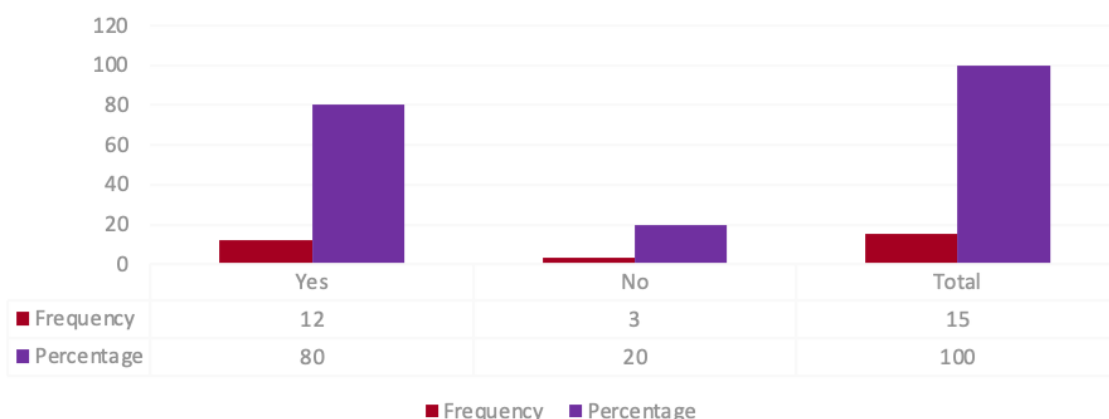
Question 3 seeks to know the opinion of stakeholders on the effectiveness of the implementation of the commitments. As shown in the figure above, 80% of the respondent opined that the implementation of Nigeria's international anti-corruption commitments are ineffective.

Are the Civil Society/Media and the general public carried along in the implementation?



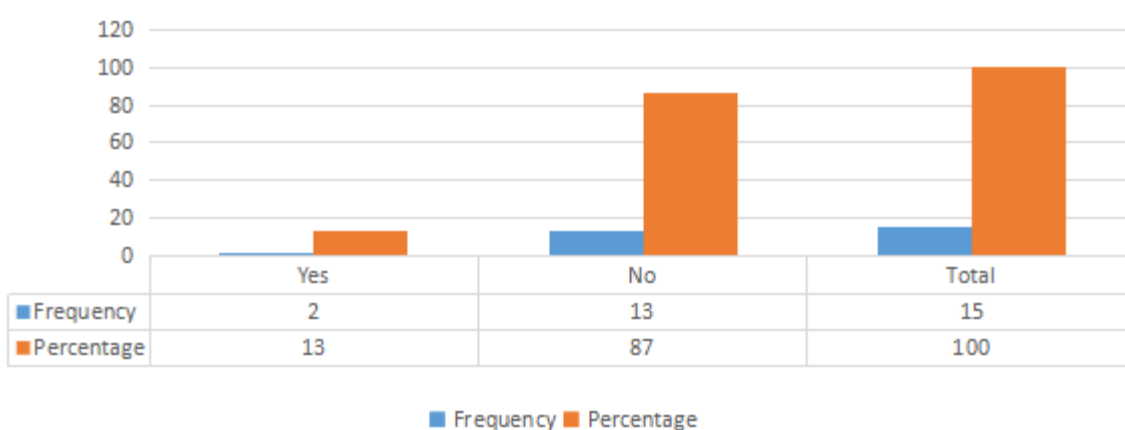
Question 4 seeks to know the opinion of stakeholders on whether the Civil Society/Media and the public are carried along in the implementation of the Nigeria's international anti-corruption commitments (including the London anti-corruption summit and the Global Forum on Asset Recovery). As shown in the figure above, 67% of the respondent opined that the Civil Society/Media and the public are not carried along in the implementation of the Nigeria's international anti-corruption commitments. The implication of this is that the implementation process is non-inclusive and lack transparency.

Do you notice any challenge(s) in the implementation of the commitments and GFAR principles?



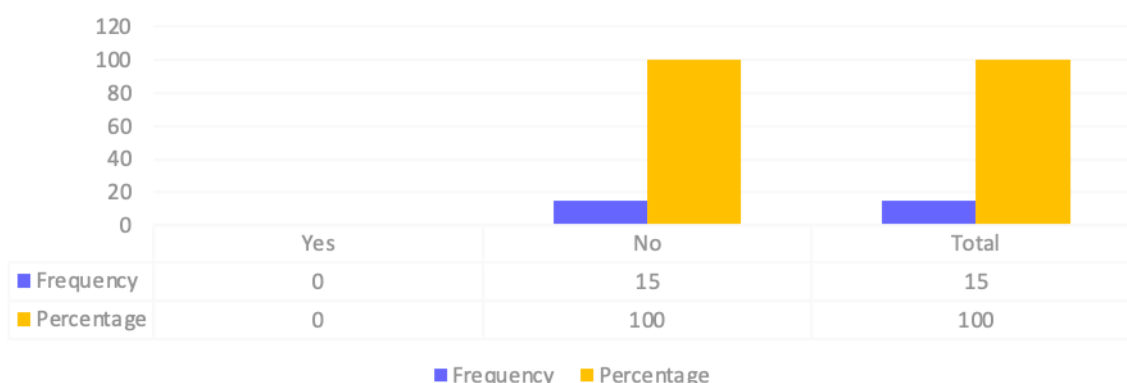
Question 5 seeks to know if respondents noticed any challenge(s) in the implementation of the London anti-corruption summit and Global Forum on Asset Recovery commitments. As shown in the figure above, 80% of the respondents affirmed that they noticed some challenges in the implementation of the London anti-corruption summit and Global Forum on Asset Recovery commitments. The implication of this trend is that the ineffectiveness in the implementation of the London anti-corruption summit and Global Forum on Asset Recovery commitments can be attributed to some noticeable challenges.

Are there noticeable collaborations among the ACAs in implementation of the commitments?



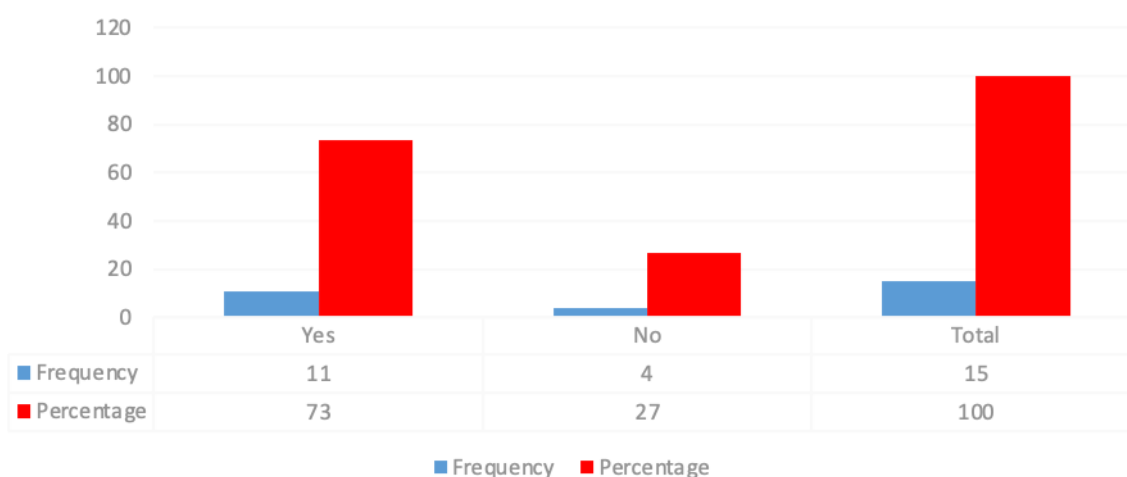
Question 6 seeks to know if respondents noticed any challenge(s) in the implementation of the London anti-corruption summit and Global Forum on Asset Recovery commitments. As shown in the figure above, 87% of the stakeholders responded that there are no noticeable collaborations among the ACAs in the implementation of the commitments. The implication is that without collaboration among ACAs, the implementation of the International anti-corruption commitment cannot be successful.

Is there relationship between National and Sub nationals in replication of the commitments for effective service delivery and sustainable development?



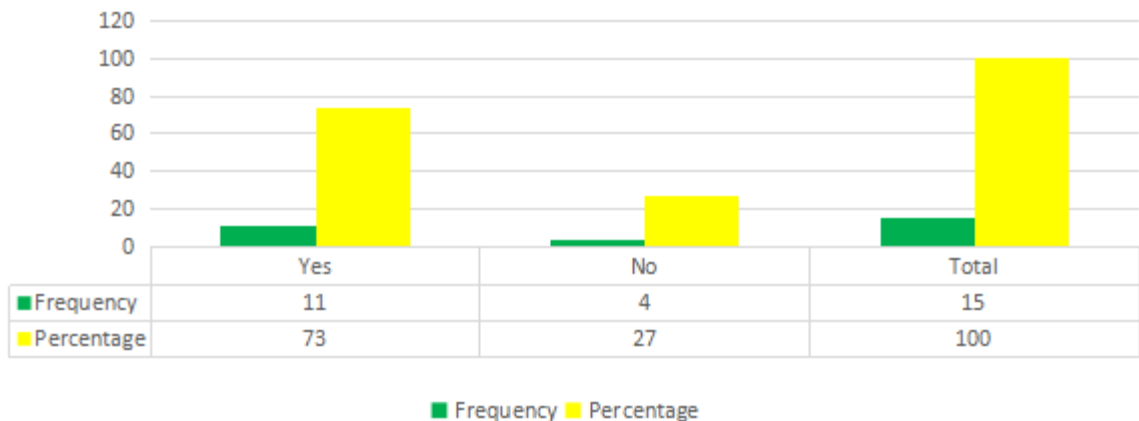
Question 7 seeks to know if there are relationship between National and Sub nationals in replication of the commitments for effective service delivery and sustainable development. As shown in the figure above, 100% of the respondents opined that there is no relationship between National and Sub nationals in replication of the commitments for effective service delivery and sustainable development. The implication is that subnational government are do not have the political will to fight corruption in their domain.

Is there any inter-agency coordination mechanism?



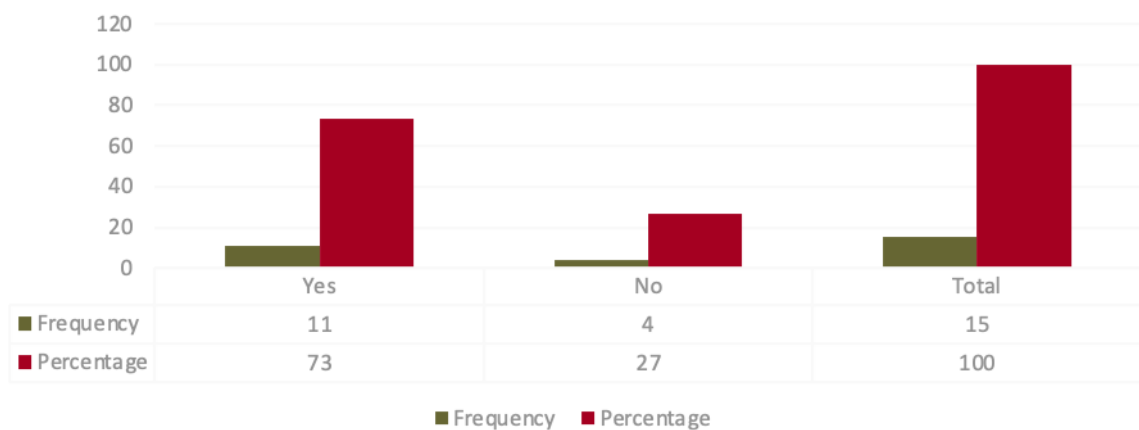
Question 8 seeks to know the opinion of stakeholders on whether there is any inter-agency coordination mechanism to implement the international anti-corruption commitments. As shown in the figure above, 73% of the respondents opined that there is an inter-agency coordination mechanism to implement the international anti-corruption commitments. Further comment from respondents reveal that stakeholders see the Open Government Partnership platform in Nigeria as inter-agency mechanism for such implementation.

Do you see the fight against corruption as sustainable beyond this current administration in 2023?



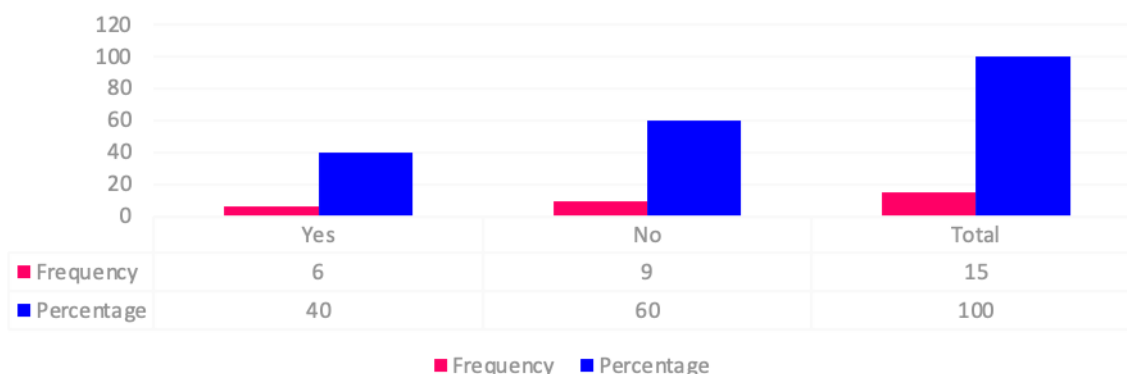
Question 9 seeks to know the opinion of the respondents on the sustainability of the anti-corruption policies, programmes and projects beyond this current administration in 2023. As shown in the figure above, 73% of the respondents are optimistic that the fight against corruption would be sustained beyond 2023. The implication is that majority of the stakeholders are confident that it doesn't matter who wins the 2023 general election, anti-corruption would still be top on the agenda of government.

Do you see inter agency rivalry as a major challenges to deliver on the implementation of the commitments?



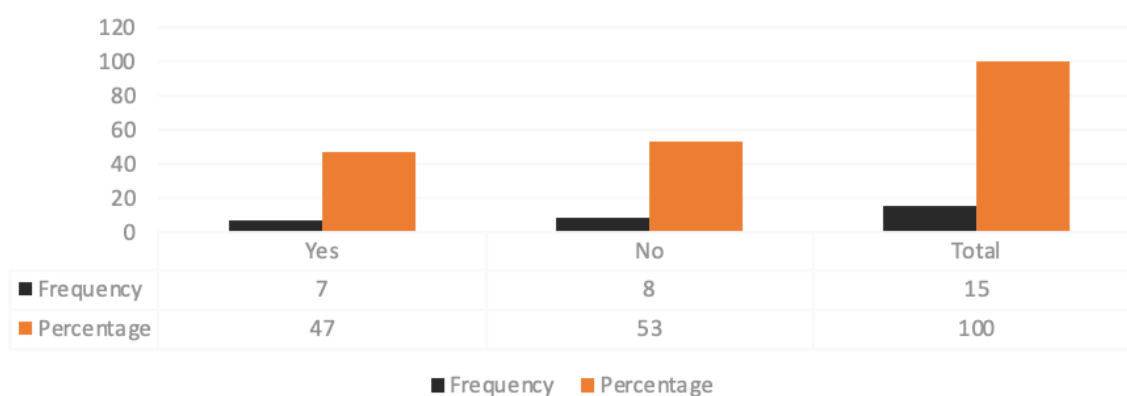
Question 10 seeks to know the opinion of the respondents on whether inter-agency rivalry is a major challenge to the delivery on the implementation of the commitments. As shown in the figure above, 73% of the respondents affirmed that inter-agency rivalry is a major challenge to the delivery on the implementation of the commitments. The implication is that partnership and collaboration to effectively implement the anti-corruption commitments is a mirage.

Is there an existing mechanism for consultation of citizens and CSOs on asset recovery, management and disposal?



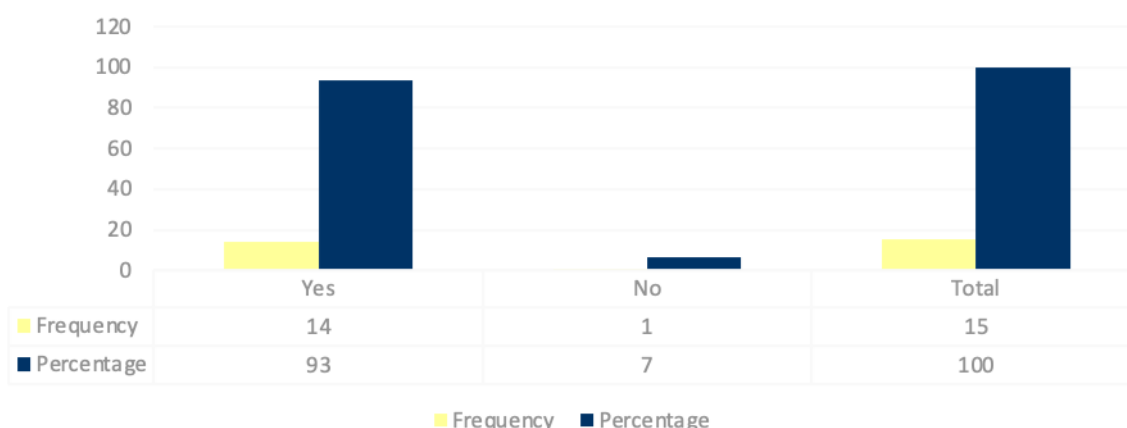
Question 11 seeks to know the opinion of the respondents on whether there is an existing mechanism for consultation of citizens and CSOs on asset recovery, management and disposal. As shown in the figure above, 60% of the respondents opined that there is no existing mechanism for consultation of citizen and CSOs on asset recovery, management and disposal while the remaining 40% affirmed that such mechanism does exist. The implication is that there is no agreement between stakeholders on the existence or otherwise of such mechanism.

Do you see duplication in the implementation of the commitments among the ACAs and relevant MDAs?



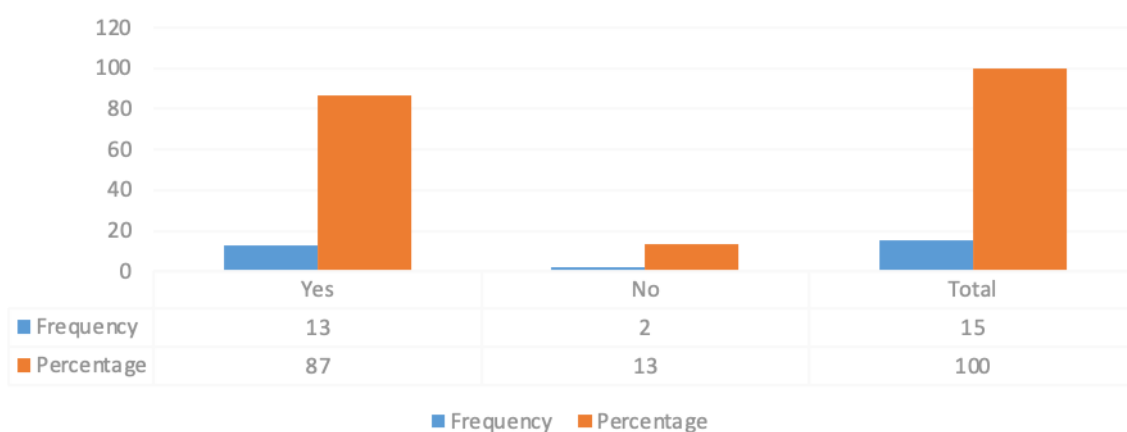
Question 12 seeks to know the opinion of the respondents on whether there is duplication in the implementation of the commitments among the ACAs and relevant MDAs. As shown in the figure above, 53% of the respondents opined that there is no duplication in the implementation of the commitments among the ACAs and relevant MDAs while the remaining 47% of the respondents affirmed that there is duplication in the implementation of the commitments among the ACAs and relevant MDAs. The implication is that there is high tendency that the inter-agency rivalry identified earlier is attributed to the duplication or roles and responsibilities.

Does ICT and technology plays or will play a huge role in the implementation of the commitment?



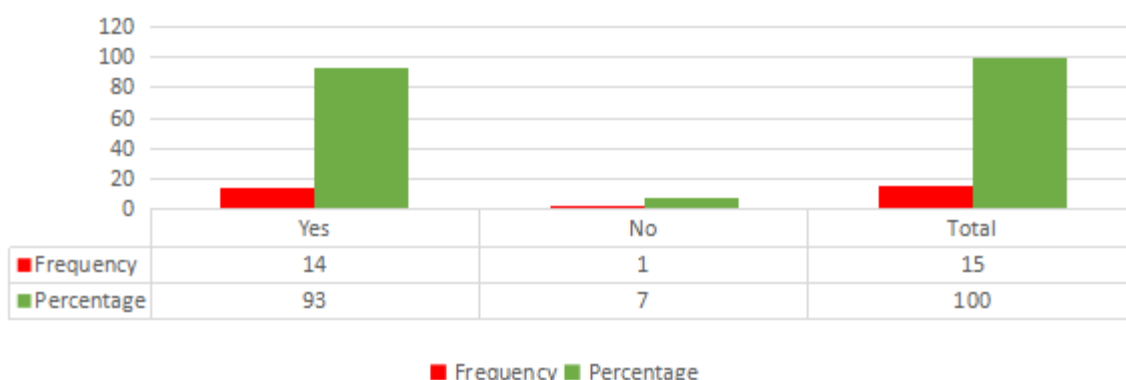
Question 13 seeks to know the opinion of the respondents on whether ICT or technology plays or will play a huge role in the implementation of the commitments. As shown in the figure above, 93% of the respondents affirmed that ICT and technology will play a huge role in the implementation of the commitment. The implication of this is that implementation of the anti-corruption without leveraging on ICT and technology will pose great challenge to the effectiveness of the process.

Are there vulnerabilities or risks in implementation of the commitments?

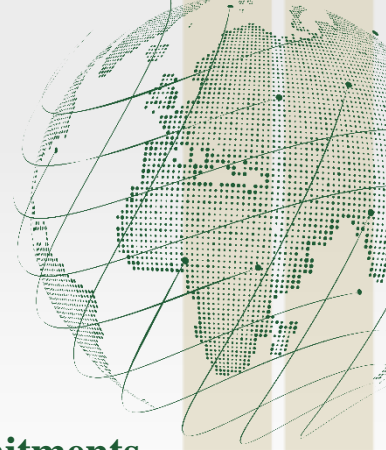


Question 14 seeks to know the opinion of the respondents on whether there is vulnerabilities or risks in implementation of the commitments or not. As shown in the figure above, 87% of the respondents affirmed that there is vulnerabilities or risks in implementation of the commitments. The implication of this is that implementation of the anti-corruption with high level of vulnerabilities or risks is counterproductive to the fight against corruption in Nigeria.

Does the private sectors have a role to play in implementing some of the provisions of the commitments such as Beneficial Ownership Register?



Question 15 seeks to know the opinion of the respondents on whether the private sectors have a role to play in implementing some of the provisions of the commitments such as Beneficial Ownership Register or not. As shown in the figure above, 93% of the respondents affirmed that the private sectors have a role to play in implementing some of the provisions of the commitments such as Beneficial Ownership Register. The implication of this is that implementation of the anti-corruption without inclusion of private sector will affect the effectiveness of the process significantly.



5.0. Limitations to the implementation of Nigeria's International Anti-Corruption/Asset Recovery Commitments

Having x-rayed the implementation of Nigeria's anti-corruption/asset recovery commitments (including the London anti-corruption summit and the Global Forum on Asset Recovery), it is imperative to highlight some key limitations to the full implementation of the commitments. The following are some identified limitations:

Inter-Agency Rivalry among Anti-Corruption Agencies: Good interagency cooperation is widely regarded as a feature of effective anti-corruption law enforcement. Yet practitioners and experts interviewed for this study identified that such cooperation among Nigerian anticorruption institutions is generally poor and infrequent. Though rarely, if ever, adversarial, Nigeria's three main anti-corruption agencies tend to stovepipe information flows and strictly limit their day-to-day operational and investigatory collaboration. This shortcoming has several causes, including the EFCC protectiveness of its preeminent status, agencies' overlapping mandates and missions, and the idiosyncrasies and egos of senior leaders. Nevertheless, because it is the best-resourced and most dynamic agency, the EFCC arguably has the least to gain from greater cooperation and information sharing with other agencies. As a result, its officials believe cooperation is beneficial on an "as necessary" rather than a systematic basis. It is imperative to note that Nigeria's anti-corruption agencies do not cooperate particularly well, especially at the working level. This lack of interagency cooperation is a feature of Nigeria's sprawling government bureaucracy, like many other countries. These agencies, whose missions and mandates somewhat overlap, quietly compete for political goodwill, dwindling budgetary allocations, and professional talent. This rivalry poses a great challenge to the full implementation of the London Anti-corruption summit and the Global Forum on Asset Recovery's commitment.

Political Interference in the activities of Anti-Corruption Agencies: The politicization of anti-corruption prosecutions is a double-edged sword. Political interference happens often and is highly disruptive. Nigerian asset recovery effort is sabotaged by its own politicians and senior public servants.

Despite hard-won progress, the volume of domestically and internationally confiscated assets is much below potential, largely due to political interference and conflict of interests. As the recent Pandora papers leak yet again confirmed, Nigerian politically exposed persons, senior public officials, or military leaders are prominent clients of tax heavens with sources of wealth that they are unable to explain. In this context, asset recovery policies and individual cases are very difficult to move forward without falling prey to murky Nigerian politics.

The muddle of the Office of the Attorney General and that of the Minister (Commissioner) of Justice at both federal and State levels create an opportunity for political interference in the activities of the ACAs and LEAs because of the supervisory

role that the Minister of Justice play on some of the ACAs. Thus, Political interference is a major factor that hindered the implementation of Nigeria's international anti-corruption commitments.

Opacity shrouding the management of recovered funds: Behind every anti-corruption drive, no matter how untidily executed, is the intent to legally recover what may have been stolen, diverted, misappropriated, or illegally converted. Sadly, the Nigerian experience with assets recovered by anti-corruption agencies is a mixed bag. Almost daily, we read reports about assets recovered from former government officials or the opposition. But what happens to the recovered assets is kept in the dark. In most cases the assets get re-looted by the agencies that investigated and recovered them, facilitated by the secrecy that surrounds the management of the recovered assets.

It is no news that some recovered funds and physical assets have sometimes been re-stolen even by those entrusted with the task of recovery in an endless vicious cycle of an endemic culture of corruption. In fact, the head of the Asset Recovery Management Unit (ARMU) of the Federal Ministry of Justice is currently being investigated by the Economic and Financial Crimes Commission (EFCC) over the alleged sale and diversion of the proceeds of some of these recovered assets.

Recently, reports of the state of recovered physical assets by both the EFCC and the Independent Corrupt Practices Commission (ICPC) are more disturbing. The warehouses, stores, and parking spaces of these agencies are overflowing with vehicles, generators, expensive furniture, and other assets recovered at different times from corrupt individuals have been left to rot. In no little way, this has affected the full implementation of Nigeria's international anti-corruption commitments.

Continuous delay of the passage of pending anti-corruption bills at the National Assembly: The current administration has passed a couple of laws including but not limited to the CAMA, 2022, POCA 2022, the Money Laundering (Prevention and Prohibition), 2022, NFIU, 2018, Terrorism (Prevention and Prohibition) Bill, 2022 targeted at strengthening the anti-corruption system of Nigeria. However, other bills that are cardinal to the fight against corruption are still within the National Assembly, namely, Witness Protection Bill (2022); and the Whistleblower Protection Bill, (2022). These two (2) bills are direly needed by citizens who are prepared to volunteer information to the anti-graft agencies and the judiciary, which would complement the effectiveness of the existing laws.


Unfortunately, the bills have still been delayed at the National Assembly, the implication of this is that individuals with relevant information to support anti-corruption and asset recovery in Nigeria would not be able to divulge the same due to the unavailability of laws that would protect him/her in the case of eventualities.

Lack of Operational Independence of ACAs: One of the major factors that should strengthen the effectiveness and efficiency of any organization at all, especially ACAs is the operational independence. Unfortunately, all the ACAs in Nigeria lack operational independence which invariably limit them in delivering on their mandates. For instance, the appointment of the head and board members of all ACAs in Nigeria is made by the President of Nigeria with the approval of the National Assembly, the budgetary allocation of the ACAs are also determined by the National Assembly.

The heads of the various ACAs and High-ranking officers very often carry out the biddings of the President and other persons instrumental to their appointment. This is an obstruction militating against the fight on Corruption in Nigeria as High-ranked officials within the Anti-corruption agencies, are at risk of being fired by their employer, or better still by the President. Therefore, Anti-Corruption Agencies are under pressure to do as dictated by the President and other persons instrumental to their appointment to compensate for their jobs.

Slow Judicial Process: One of the challenges confronting the fight against Corruption generally is the unfriendly Judicial processes and procedures in Nigeria. The prosecution of corruption cases has been marred by delay resulting from delay in prosecutorial procedures, large number of cases in the Court Docket, and other factors. This has resulted in Anti-Corruption Agencies and other Law Enforcement Agencies in charge of Corruption cases to have numerous uncompleted cases in the Court.

The various functions performed by these Anti-Corruption Agencies, can hardly be achieve without an effective Judicial system that is very functional in the discharge of its duties. Although, while the Judiciary cannot be wholly faulted for the delay in Corruption cases, other factors, such as delay from Investigatory Agencies, delay from Defendant Counsel and Prosecution Counsel, the overburden of the Courts with several cases, shortage of manpower, lack of basis facilities such as modern technology devices for recording of evidence of Defendants, etc., are some of the factors militating against the smooth and speedy dispensation of corruption cases in Courts and in turn affect the full implementation of Nigeria's international anti-corruption commitments.



6.0. Recommendations, Needs, and Institutionalization of the Commitments.

In view of the nature of limitations identified, and the observations from the level of implementation of Nigeria's international anti-corruption commitments, several recommendations were made to be implemented by different stakeholders as follows:

1. There should be more transparency in the national asset recovery regime. The Asset Disposal Committee inaugurated by the Attorney General of the Federation and other respective ACAs should furnish the public with monthly reports on assets recovered, with other information on the processes of disposal such as: the value of the assets and the specific purposes for which they are utilized and recovered assets should be invested in legacy projects whose impact can be felt by the broad citizenry that would stand the test of time and not on piecemeal projects and initiatives.
2. Popularise the implementation of the newly adopted National Anti-Corruption strategy (2022/2026), and ensure that it provides mechanisms for creatively aligning different institutions and agencies in the Nigerian integrity framework, and supports private public partnerships against corruption in a manner that ensures; effective collaboration, co-ordination and synergy, as well as delineation of sectoral program priorities, within and outside the public service, whilst serving as the broad umbrella road map under which mass mobilization of citizens behind the crusade is pursued and achieved. Where lessons learnt from the first phase will be incorporated in the implementation.
3. The National Assembly should prioritise and intensify efforts to pass the various Bills before it that are expedient to ensure transparent, accountable, and effective recovery and management of looted assets in Nigeria including the Whistle-blower Protection and witness Bills.
4. Government and civil society should place more emphasis on preventing the fresh looting of assets and flight of such assets out of the country, rather than the current reactive regime in which more effort is invested in tracing, recovering and managing looted assets. One way to do this is to deepen budget and procurement transparency and accountability work at all levels of government.
5. Amend the Constitution to separate the Office of the Attorney General and that of the Minister (Commissioner) of Justice at both federal and State levels to ensure efficiency, reduce political influence on exercise of public defender functions by

the Attorney General, and increase independence fairness and perception of fairness by the public in exercise of the Attorney Generals functions.

6. Financial independence and adequacy in funding is needed in the fight against corruption. Perhaps operational funding for the major Anti-Corruption agencies and the Office of the Auditor General can be made a first charge on the consolidated revenue fund, in the alternative amendments to their statutes should be made allowing them to keep back as operational expenses at least 25% of public funds or value of public assets recovered as proceeds of crime. Sufficient funding of anti-corruption initiatives is fundamental to fulfilment of the country's commitment to combating corruption within the context of our local and international obligations to fight corruption.

7. To enhance the broader institutional framework for anti-corruption in Nigeria, emphasis should place on empowering constitutionally created governance institutions like the office of the Auditor-General and Code of Conduct Bureau. These institutions should be properly funded and enhanced.

8. The involvement of civil society in processes for the recovery and management of looted assets should be institutionalised beyond observer status that is currently in place.

9. Intensify cooperation among the financial institutions and watchdogs in Nigeria and internationally, especially in regard to money laundering crimes including theft, corruption and tax evasion in the oil industry and other revenue-generating industries;

10. Urgently operationalize the Beneficial Ownership Portal and see the possibility of linking it with other portals like NOCOPO, Open Treasury, etc and make it public; as well improve data availability on freely searchable entities companies' ownership. Disclose fully shareholder's ownership structures, names of directors and management.

11. We call on BPP to look into the need to group the data on the NOCOPO platform for easy access and clarity for citizen engagement. This can be done through MDAs categorization or projects by projects categorization. And make it more accessible to CSOs and the media for advocacy engagement.

12. Create incentives and mechanisms for professional bodies to intensify efforts at coordinated ethics development, effective and efficient enforcement of all professional ethics and the introduction of sector-specific private sector initiatives to prevent and combat corruption.

13. Efficiency and effectiveness in Judicial process in cases of corruption is needed to ensure deterrence, measures here should include; criminal procedure and evidence law reforms, stronger codes of conduct for prosecutors and judicial officers, improved conditions of service, for prosecutors and judges, improving skills and capacity for prosecuting agencies and the judiciary and periodic independent evaluation of progress in pending cases, and above all the process of appointment of judicial officers should be made more and emphasize public or at least peer scrutiny of nominees for appointment.

14. CSOs should initiate and support prevention and education programmes against corruption. In doing this, CSOs should engage, support and partner with anti-corruption agencies in the fight against corruption, CSOs at all levels should organize against corruption. By so doing, CSOs should continue to blow the whistle against corruption, and must always demand accountability from the anti-corruption agencies

ABOUT THE ANTI-CORRUPTION CLUSTER PROJECT

The Enhancing Anti-corruption and Social Inclusive Reforms Initiative in Nigeria project is a two-year project being implemented by the Africa Network for Environment and Economic Justice (ANEEJ) as the anchor, and eight cluster organizations under the Strengthening Civic Advocacy and Local Engagement (SCALE) project. The SCALE project is being implemented by Palladium and her Resource Partners with funding support from the United State Agency for International Development (USAID).

Cluster members working with ANEEJ on the SCALE project are composed of Anti-Corruption-focused CSOs drawn from NGOs, Faith-Based Organizations, Gender focused organisation and Persons with Disability, with each of them contributing their rich experiences from their diverse backgrounds to work on the project.

The cluster organisations are: 21st Century Community Empowerment for youth and Women Initiative, Abuja; Community Empowerment and Development Initiative (CEDI), Warri, Delta State; Community Heritage Watch for Development Initiative, (KAI) Akure, Ondo State; Christian Fellowship and Care Foundation (CFCF), Owerri, Imo State; Foundation for Environmental Rights, Advocacy and Development (FENRAD), Aba, Abia State; Gender and Development Action (GADA) Port-Harcourt, Rivers State; Joint Association of Persons with Disability (JONAPWD) Edo State Chapter; and New Apostolic Church Centre for Development (NCD), Benin City, Edo State.

The goal of the project is to promote anti-corruption and social inclusive policy reforms through multi-stakeholder initiatives at both national and sub-national levels in Nigeria.

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