

## **Request for Application (RFA) from consultants**

**Call Title:** Assessment of Nigeria's Legal and Institutional Framework for Addressing Illicit Financial Flows

**Organization:** Africa Network for Environment and Economic Justice (ANEEJ)

**Project Title:** Strengthening CSOs and Media Capacity to contribute to the fight against IFF in Nigeria

**Funding Partner:** *This activity is funded by the European Union under the SecFin Africa programme*

**Issue Date:** 20 January 2026

**Closing Date:** 5 February 2026

**Contact Email:** [procurement@aneej.org](mailto:procurement@aneej.org)

## **Background and Context**

Illicit Financial Flows (IFFs) remain a major obstacle to Nigeria's development, fiscal sustainability, and governance outcomes. They manifest through tax evasion and avoidance, corruption, procurement-related abuses, trade mis-invoicing, money laundering, and illicit capital movements—draining public resources needed for social and economic development.

Nigeria has put in place a range of laws, institutions, and policies to combat IFFs, including anti-corruption, anti-money laundering and counter-terrorism financing (AML/CFT), tax administration, customs, public procurement, asset recovery, and transparency frameworks. Key institutions include the EFCC, ICPC, Nigerian Financial Intelligence Unit, Federal Inland Revenue Service (Nigeria Revenue Service), Nigeria Customs Service, Bureau of Public Procurement, Code of Conduct Bureau, Office of the Auditor-General for the Federation, and the Judiciary, among others.

However, enforcement gaps, weak coordination, limited transparency, and capacity constraints continue to undermine effectiveness. Civil society organisations and journalists play a critical complementary role by monitoring public institutions, analysing data, conducting investigations, and supporting accountability processes. Yet, access to simplified, practice-oriented analysis of the legal and institutional framework remains limited.

This research will therefore generate a policy-relevant and training-oriented report that strengthens the ability of CSOs and journalists to engage constructively and contribute to government efforts to curb IFFs, support investigative journalism, and promote accountability.

## **Purpose of Research**

The purpose of this research is to assess Nigeria's legal and institutional framework for addressing Illicit Financial Flows and translate the findings into a practical knowledge resource that can be used to:

- Train civil society organisations and journalists
- Support investigative journalism on IFF-related issues
- Enhance CSO advocacy and monitoring efforts that complement government action.

## **Objectives**

To evaluate the effectiveness of Nigeria's legal and institutional framework for addressing IFFs and produce a report that supports capacity building, investigative reporting, and civil society engagement.

### **Research Focus/Terms of Reference**

The research will:

1. Review and analyse Nigeria's legal, regulatory, and policy frameworks relevant to IFFs.
2. Assess the roles, mandates, coordination mechanisms, and performance of institutions responsible for preventing, detecting, and addressing IFFs.
3. Identify practical entry points for CSOs and journalists to engage institutions using existing laws (e.g. FOI Act, procurement laws, audit processes).
4. Examine how current frameworks address key IFF channels, including:
  - Tax evasion and avoidance
  - Profit shifting
  - Public procurement and corruption-related IFFs
  - Trade misinvoicing and customs fraud
  - Money laundering, asset tracing, and recovery
5. Document implementation gaps, constraints, and enforcement challenges that affect accountability.
6. Capture stakeholder perspectives through FGDs, KIs, and participatory research methods.
7. Develop action-oriented recommendations tailored for policymakers and government institutions, CSOs and advocacy groups, Journalists and investigative reporters

### **Thematic Scope**

The study will assess:

- Legal Frameworks: Anti-corruption laws, AML/CFT regulations, tax and customs laws, public procurement regulations, asset recovery frameworks, whistleblower protection, and access to information laws and identify gaps.
- Institutional Arrangements: Effectiveness, independence, capacity, and coordination of relevant institutions and make necessary recommendations to strengthen the institutions.
- Transparency and Accountability Tools: Availability and usability of public data, reporting mechanisms, audits, and oversight processes and identify weakness associated with their use and make recommendations for improvement.

### **Geographic Scope**

- National-level assessment with selective sub-national insights where relevant.

### **Expected Outputs / Deliverables**

1. Inception Report (methodology, workplan and workplan).

2. Research Tools (KII/FGD guides).
3. Draft Research Report that has assessment of legal and institutional frameworks, practical guidance sections for CSOs and journalists and case examples and illustrative pathways for investigation and advocacy
4. Present the report at a stakeholders' meeting for validation and discussion and use the feedback from stakeholders to review the report – the date of the meeting will be scheduled by ANEEJ and made known to the consultant
5. Final research report

### **Use of Research**

The research outputs will be used to:

- Train CSOs and journalists on IFF-related legal and institutional frameworks
- Support investigative journalism and evidence-based reporting
- Strengthen CSO advocacy and monitoring initiatives
- Facilitate policy dialogue and constructive engagement with government institutions

### **Duration and Timeline**

The assignment is expected to last for 20 days covering inception, data collection, analysis, validation, and reporting.

### **Required Qualifications and Experience**

- Advanced degree in law, governance, economics, journalism, or related fields
- Demonstrated expertise in IFFs, anti-corruption, public finance, or investigative research
- Strong understanding of Nigeria's governance and accountability landscape
- Proven experience in training, capacity building, or knowledge translation
- Excellent analytical and writing skills

### **Reporting and Coordination**

The researcher or research team will report to the Project Manager and collaborate closely with the ANEEJ throughout the assignment.

### **Application Process**

Interested individuals or firms/organisations are required to submit the following:

- Brief technical proposal (including methodology, work plan, and team composition if more than one person will be involved)

- Financial Proposal (breakdown of professional fees and costs)
- Curriculum Vitae (CV) of the researcher (for individual) or 2 person who will be involved in the research (for firm/organisation)
- Evidence of previous similar work done

### **Ethics and Conflict of Interest**

Applicants must declare any potential or actual conflict of interest in relation to this assignment. ANEEJ reserves the right to disqualify any applicant found to be in conflict or engaged in unethical practices.

### **Data Protection and Ownership**

All data collected during the assignment shall be the property of ANEEJ. The consultant must ensure confidentiality and compliance with data protection regulations, including the Nigeria Data Protection Regulation (NDPR 2019) and, where applicable, the FCDO Data Protection Regulation. All personal and sensitive data collected shall be securely stored and used only for the purpose of this assignment, in line with informed consent protocols and the consortium's data protection standards.

### **Submission Deadline**

All proposals must be submitted by 5:00pm February 5, 2026 to:

Africa Network for Environment and Economic Justice (ANEEJ)

Email: [procurement@aneej.org](mailto:procurement@aneej.org) All document must be submitted in pdf format

Subject for email submission should be: "Research on Nigeria's Legal and Institutional Framework for Addressing IFFs"