# Chapter One

# Introduction

## 1.1 Background to the Study

Corruption has long been a pervasive issue in Nigeria, hampering its growth, development, and stability. The country has suffered from decades of mismanagement of public resources, embezzlement, bribery, and other corrupt practices, which have severely undermined governance institutions, eroded public trust, and hindered foreign investment.

Recognizing the urgent need to address corruption at both national and international levels, Nigeria ratified the United Nations Convention Against Corruption (UNCAC) in 2004. This multilateral treaty provided a comprehensive framework to prevent, investigate, and punish corruption, promoting international cooperation and the recovery of stolen assets.

In line with its commitment to combating corruption, the Nigerian government has enacted various legislation at the domestic level, including the Economic and Financial Crimes Commission (EFCC) Act, Independent Corrupt Practices and Other Related Offenses Commission (ICPC) Act, and the Money Laundering (Prohibition) Act, among others. These laws aim to align the country's legal framework with UNCAC obligations and strengthen its anti-corruption efforts.

However, despite these legislative efforts, corruption continues to persist in various sectors of Nigerian society, including politics, public administration, law enforcement, and business. Implementation gaps, weak enforcement mechanisms, inadequate resources, and systemic challenges have hindered the effective implementation of the UNCAC provisions and Nigerian anti-corruption laws.

The United Nations Convention Against Corruption (hereinafter referred to as UNCAC), is an international instrument for preventing and combatting corrupt practices globally and was adopted by the United Nations General Assembly in October 2003 and entered into force in December 2005[1]. Nigeria, a State Party to the UNCAC, signed the treaty on December 9, 2003, and ratified it on October 24, 2004, notwithstanding the fact that the UNCAC has yet to be domesticated in

[1.] U4 Guide 2019 'A quick guide to the United Nations Convention against Corruption for donor agency and embassy staff' Available at, <https://www.u4.no/publications/uncac-in-a-nutshell-2019> accessed June 23, 2020.

Nigeria in conformity with the provisions of the Constitution[2]. It is appropriate to highlight, however, that many legislations complying with different articles of the UNCAC have been voted into law by both the National Assembly and States Houses of Assembly, and several implementation institutions have been established up in light of such legislation[3]. The UNCAC is unique for its global coverage, the scope of its provisions, which includes but is not limited to preventive and punitive measures, its call on civil societies and non-governmental organizations to participate in the accountability process, and, most importantly, its provisions on international cooperation among State Parties by assisting each other in the fight against corruption.

Over years after ratifying this instrument, Nigeria yet suffers immensely from corrupt practices. In the Transparency International Corruption Perception Index (CPI) for 2019, Nigeria earned 26 out of 100 points, falling short of the global average of 43[4]. In the recently issued 2020 Corruption Perception Index, the country received a score of 25 out of 100, which was lower than the previous year's score. It is no longer news that the majority of the country's citizens are trapped in the terrible grips of corruption, a big proportion of the masses as a result of massive corruption live in poverty, according to the World Poverty Clock. In June 2018, Nigeria was designated the Poverty Capital of the World, with estimates revealing that over 87 million Nigerians live in abject poverty[5].

Without a question, the Nigerian government has adopted regulations and established entities to combat corruption over the years, and the Economic and Financial Crimes Commission's efforts to track down prominent players in the corruption scene are particularly noteworthy. However, with the horrific events in recent years, as plainly shown in the facts supplied above, a revisit of the terms of the UNCAC becomes extremely vital in light of the Nigerian perspective. This is equally important in lieu of the first ever United Nations General Assembly Special Session Against Corruption, which was held in April 2021. The session seeks to "provide an opportunity to shape the global anti-corruption agenda for the next decade by advancing bold and innovative approaches, scaling best practices, and developing new standards and mechanisms"[6] and this research shall be



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2. Constitution of the Federal Republic of Nigeria 1999 (Cap C23 LFN 2004) s 12.
3. Corrupt Practices and Other Related Offences Act (Cap C31 LFN 2004), Economic and Financial Crimes Commission Act (Cap E1 LFN 2004) and code of Conduct Bureau and Tribunal Act (Cap C15 LFN 2004).
4. NGA 2019 'Transparency International: the global coalition against corruption' <https://www.transparency.org/country/NGA> accessed 25 March 2020.
5. VANGUARD 2018 'Nigeria overtakes India as world's poverty capital-Report' <https://www.vanguardngr.com/2018/06/nigeria-overtakes-india-as-worlds-poverty-capital-report/> accessed 23 June 2020.
6. UNGASS 2021 'After the UNGASS: Looking back' <https://uncaccoalition.org/ungass> accessed 25 March 2022.

proffering contributions in that regard.

The Convention consists of eight (8) chapters and seventy-one (71) articles. This research will explore the implementation of some of these requirements from a Nigerian viewpoint, taking into account the country's rampant corruption, and will make recommendations for their proper implementation.

Therefore, there is a crucial need to evaluate the provisions of the UNCAC and Nigerian anti-corruption laws to determine their effectiveness in combating corruption in Nigeria. This research will delve into the specific provisions of both the UNCAC and Nigerian laws, examine their implementation and enforcement processes, and identify the key challenges and opportunities for improvement.

By undertaking this evaluation, the research aims to provide a comprehensive analysis of the existing legal framework, assess its practical application, and propose recommendations for enhancing anti-corruption efforts in Nigeria. These findings will contribute to academic discourses, policy development, and ultimately aid in strengthening Nigeria's anti-corruption strategies to drive sustainable development and good governance.

## 1.2 Statement of the Problem

Corruption has long been an endemic issue in Nigeria, with severe socio-economic consequences and detrimental effects on the country's governance and development. The Nigerian government has taken measures to combat corruption, including enacting anti-corruption laws and ratifying international conventions such as the United Nations Convention Against Corruption (UNCAC). However, there is a need to evaluate the effectiveness and adequacy of these provisions in addressing the endemic corruption challenges specific to Nigeria.

The problem lies in the lack of comprehensive research and analysis that specifically examines the provisions of the UNCAC and Nigerian anti-corruption laws, and how well they have been implemented and enforced. Moreover, there is a limited understanding of the challenges and barriers hindering their successful implementation and the potential avenues for improvement.

Nigeria has duly implemented the preventive measures outlined in the United Nations Convention Against Corruption, particularly those relating to anti-corruption policies and practices and anti-

corruption bodies. The Corrupt Practices and Other Related Offences Act of 2000, which establishes the Independent Corrupt Practices Commission, and the Economic and Financial Crimes Commission Act of 2004, which also established the Economic and Financial Crimes Commission, among other similar bodies, attest to the above assertion.

With the country's appalling rate of corruption and poverty today, as evidenced by the Transparency International and World Poverty Clock indexes, the effectiveness of these anti-corruption programs and bodies is called into question. The current research seeks to revisit the implementation of some of these preventive measures, particularly on anti-corruption policies and bodies, as provided for under the Convention, by the Nigerian government, and further propose recommendations as to effective anti-corruption measures, in lieu of the provisions of the Convention.

Therefore, the primary problem this research aims to address is: How effective are the provisions of the United Nations Convention Against Corruption and Nigerian anti-corruption laws in combating corruption in Nigeria, and the key challenges and opportunities for improvement in their implementation and enforcement.

### 1.3 Aim and Objectives of the Study

The central aim of the research is to revisit the implementation of the preventive measures provided by the Convention as adopted by Nigeria and determine its efficacy. This research aims to provide a comprehensive analysis of the existing legal framework, assess its practical application, and propose recommendations for enhancing anti-corruption efforts in Nigeria.

The specific objectives are set to:

1. evaluate the provisions of the UNCAC and Nigerian anti-corruption laws to determine their effectiveness in combating corruption in Nigeria.

2. assess the specific provisions of both the UNCAC and Nigerian laws, their implementation and enforcement processes,

3. examine the measures to effectively combat corruption in light of the provisions of the United Nations Convention.

4. identify the key challenges and opportunities for improvement of the Nigerian anti-corruption laws.

### 1.4 Research Questions

To properly guide this research, the researcher has formulated the following questions that this research intends to answer:

1. how effective are the provisions of the UNCAC and Nigerian anti-corruption laws in combating corruption in Nigeria?
2. what the specific provisions of both the UNCAC and Nigerian laws, their implementation and enforcement processes?
3. what are the measures to effectively combat corruption in light of theprovisions of the United Nations Convention?
4. what are the key challenges and opportunities for improvement of the Nigerian anti-corruption laws?

### 1.5 Scope of the Study

The scope of this research encompasses an evaluation of the provisions of the United Nations Convention Against Corruption (UNCAC) and Nigerian anti-corruption laws in relation to their effectiveness in addressing corruption in Nigeria.

The study will focus on the following key areas:

1. **Provisions of the UNCAC:** The research will examine the specific provisions of the UNCAC that Nigeria has ratified and their relevance to the country's anti-corruption efforts. This includes provisions related to prevention, criminalization, international cooperation, asset recovery, and technical assistance.
2. **Nigerian Anti-Corruption Laws:** The study will analyze the relevant domestic legislation enacted in Nigeria to align with the UNCAC provisions. This will involve a comprehensive examination of laws such as the EFCC Act, ICPC Act, Money Laundering (Prohibition) Act, and other related statutes.

3. **Implementation and Enforcement:** The research will assess the practical implementation and enforcement of the UNCAC provisions and Nigerian anti-corruption laws by examining the roles and effectiveness of key institutions responsible for combating corruption in Nigeria, including the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offenses Commission (ICPC).

4. **Challenges and Opportunities:** The research will identify and analyze the major challenges faced in implementing the UNCAC provisions and Nigerian anti-corruption laws, including issues related to political will, institutional capacity, coordination, and corruption within law enforcement agencies. Additionally, opportunities for improvement, such as strengthening legal frameworks, enhancing inter-agency collaboration, and leveraging international support, will be explored.

5. **Comparative Analysis:** The study will incorporate a comparison analysis with other nations that have ratified the UNCAC but have differing degrees of success in combating corruption. This will be done to identify best practices and lessons that Nigeria can learn from in order to improve its anti-corruption strategies.

This study will primarily focus on the legal aspects of the UNCAC provisions and Nigerian anti-corruption laws, rather than delving extensively into the socio-political and economic dimensions of corruption in Nigeria. However, references to these broader aspects may be made to provide a contextual understanding of the issues at hand.

### 1.6 Significance of the Study

The evaluation of the provisions of the United Nations Convention Against Corruption (UNCAC) and Nigerian anti-corruption laws holds considerable significance due to the following reasons:

1. **Enhancing Anti-Corruption Efforts:** Corruption has been a longstanding issue in Nigeria, impeding socio-economic development, eroding public trust, and undermining governance. This study will contribute to ongoing efforts to combat corruption in Nigeria by critically assessing the effectiveness of both international and domestic legal frameworks. The findings can inform policymakers and lawmakers in formulating and amending anti-corruption laws and policies to strengthen the fight against corruption.

2. **Compliance with International Standards:** By ratifying the UNCAC, Nigeria has committed itself to implementing anti-corruption measures that align with international standards. This research will assess the extent to which Nigeria has fulfilled its obligations under the UNCAC and provide recommendations for enhancing compliance. It will serve as a tool for evaluating Nigeria's progress in meeting the international community's expectations in addressing corruption.

3. **Institutional Reforms:** The study will critically analyze the implementation and enforcement of anti-corruption laws in Nigeria, shedding light on the efficacy and challenges faced by institutions responsible for combating corruption, such as the EFCC and ICPC. This analysis can inform institutional reforms aimed at improving the effectiveness, efficiency, and integrity of these bodies, thereby strengthening the overall anti-corruption framework in Nigeria.

4. **Asset Recovery and International Cooperation:** The UNCAC provisions address the crucial aspects of asset recovery and international cooperation to combat corruption. This evaluation will explore Nigeria's progress in these areas and identify potential areas of improvement. It will assist in identifying the best practices and strategies for enhancing asset recovery efforts and strengthening cooperation with international partners in recovering illicitly acquired assets.

5. **Comparative Insights:** The comparative analysis component of the study will provide valuable insights into the experiences of other countries in implementing the UNCAC provisions and combating corruption. By examining the successes and challenges faced by these countries, Nigeria can learn valuable lessons and adopt effective anti-corruption strategies. This comparative approach will allow for cross-learning, benefiting both Nigeria and other countries striving to combat corruption.

6. **Academic Contributions:** This research will contribute to the existing literature on corruption and anti-corruption measures by focusing specifically on the evaluation of the UNCAC provisions and Nigerian anti-corruption laws. It will provide a comprehensive analysis using legal frameworks, case studies, and empirical evidence. The findings can be a valuable resource for future research and academic debates on the effectiveness of international and domestic anti-corruption measures.

7. Knowledge derived from this research will assist in the formulation of better preventive anti-corruption measures by the Nigerian government which may produce more effective results.

8. This research is equally significant, in view of the anticipated United Nations General Assembly Special Session Against Corruption which is to hold in New York in April 2021, to shape the global anti-corruption agenda by advancing bold and innovative approaches. The findings, and recommendations in this research shall serve as the researcher's modest contribution to be submitted to the consultation team.

Overall, this research will provide a critical evaluation of the provisions of the UNCAC and Nigerian anti-corruption laws, offering practical insights and recommendations for enhancing Nigeria's anti-corruption efforts, ensuring compliance with international standards, and contributing to global anti-corruption initiatives.

### 1.7 Methodology

The methodology is said to be the manner of proceeding adopted by the researcher in the bid of gaining systematic, reliability, and valid knowledge about legal phenomena[7].

The comparative analysis approach and doctrinal research design are adopted in conducting this research.

Comparative analysis is a methodology used in legal research to examine and compare different legal systems or legal concepts. This approach entails examining the laws, regulations, court decisions, and legal principles of several countries or jurisdictions to uncover parallels and differences. The purpose of comparative analysis in legal research is to gain a deeper understanding of a particular legal issue or topic by looking at how it is addressed in different jurisdictions. Comparing different legal systems allows researchers to uncover best practices, prospective solutions to legal problems, and patterns in the development of law.

To conduct a comparative analysis in legal research, researchers typically follow a structured approach that involves: Identifying the legal issue or topic of interest; Selecting the jurisdictions or

[7]. Ahmed, A.B. 'Techniques of writing a research proposal in law' in Dr. A. B. Ahmed (ed), Issues in research methodology in law, (Ahmadu Bello University Press Limited 2010).

legal systems to be compared; Gathering relevant legal sources, such as statutes, regulations, case law, and legal texts; Analyzing the legal sources to identify similarities and differences in how the issue is addressed in each jurisdiction; and Drawing conclusions and providing recommendations based on the results of the comparative analysis.

Comparative analysis can be used in various areas of law, such as constitutional law, human rights law, criminal law, and international law. It can help researchers and policymakers to understand the strengths and weaknesses of different legal systems, assess the impact of legal reforms, and promote legal harmonization and cooperation between countries. Overall, comparative analysis is a valuable tool in legal research for exploring the complexities of law and gaining insights into how different legal systems address common legal issues.

Doctrinal legal research on the other hand is a method of legal research that focuses on analyzing and interpreting existing legal texts and sources, such as legislation, case law, and scholarly writings[8]. This method involves studying and synthesizing these sources to develop arguments and theories about legal principles and doctrines.

Doctrinal legal research is a valuable method for legal scholars and practitioners to deepen their understanding of the law, identify legal trends and developments, and contribute to legal scholarship. This method is particularly useful for exploring complex legal issues and developing theoretical frameworks for understanding the law[9].

### 1.8 Organizational Layout

This research work is going to be taken through five chapters, and it is as follows:

Chapter one covers the general introduction, and it includes Background to the Research, Statement of the problem, Aim and objectives, Research questions, Significance of the Study, Scope of the Study, and Methodology.

Chapter two covers the Review of Related Literature and Organizational Layout.



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8. Nelson C. E. 'Legal Research Methodology and Project Writing' Edo, Ambrose Alli University Press for more details on legal research designs, 2016.
9. See Adegbite A. E. 'Fundamentals of Legal Research and Methods in Nigeria'. Ibadan; LCU College Press. 2022.

Chapter three covers the legal framework for the study for definition of corruption, types, and forms of corruption, corruption in Nigeria, the United Nations Convention Against Corruption, its ratification by Nigeria, and the concept of anti-corruption preventive measures and what it entails under the Convention.

Chapter four discusses the institutional framework for the study. The chapter reviews institutional framework of the study and further examines the roles of these institutions.

Chapter five is the final and concluding chapter. It includes a summary of the research, findings, conclusion, recommendations, Contribution to Knowledge, Areas for further Study and Bibliography

## Chapter Two

## Literature Review

In the course of this work, the researcher came across several existing works relating to this topic and shall present these works under the following headings:

1. The Concept of Corruption - Corruption in Nigeria
2. The Preventive measures under articles 5 and 6 of the Convention – Nigerian perspective
3. Nigerian Anti-Corruption Laws
4. Comparative Analysis of Anti-Corruption Laws in some African Countries
5. Gap in Knowledge

### 2.1 The Concept of Corruption

**Corruption in Nigeria**

Lawan[10] posits that there is a paucity of scholarship explaining corruption from a legal perspective, he further justified such assertion when he argued that such paucity is necessitated because the focus of legal scholarship on corruption has always been on the ability or inability of legal regimes to combat it. He based his analysis on the effect of corruption on the leakage of public funds. He further argued that the high level of corruption in the country contributed in no small measure to plunging the country into its state of underdevelopment and concluded that such could have been avoided if the Nigerian governments had respected the legal order.

Two things stand out in his submissions, that corruption lacks a universally accepted legal definition, and corruption has plunged the country into its state of underdevelopment.

Ogbu[11] also argues that corruption is a word with so many facets and ramifications that it

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[10.] Lawan, M. 'Underdevelopment, corruption, and legal disorder in Nigeria: Exploring a Nexus' [2012] NIALS Journal of Law and Public Policy 1, 74–112.

[11.] Ogbu, O.N. 'Combating Corruption in Nigeria: A Critical Appraisal of the Laws, Institutions, and the Political Will' (2008) 14 Annual Survey of International & Comparative Law 99.

cannot be easily defined, he further argued that corruption is the bane of the Nigerian society and one that works as a clog in the wheels of the realization of fundamental and socio-economic rights. This position on the definition of corruption is further endorsed even in international instruments such as the United Nations Office on Drugs and Crime which serve as the secretariat for the implementation of the UNCAC when it submitted that the difficulties encountered in formulating a common definition for corruption are due to legal, criminological, and political problems[12]. The researcher agrees with the position that was taken by this literature on the concept of corruption because even the UNCAC does not define corruption but only lists series that should be criminalized[13].

On Corruption in Nigeria, Akinseye George SAN[14] argued that the phenomenon ofcorruption is caused by a weak legal system and has consequently posed a serious threat to good governance in Nigeria. He further called for the need for an urgent review of the existing anti-corruption provisions, a submission this researcher completely endorses, given the provision of Article 5(3) of the Convention which provides for a periodic evaluation of the relevant legal anti-corruption instruments.

The decision of the court in the case of *Altimate Inv. Ltd V. Castle & Cubicles Ltd*[15] stated in clear terms the need of the Nigerian Society to tackle corruption and rid the society of its ills. The researcher agrees with the reasoning of the court when it held that,corruption if not checked, threatens order, peace, and good government. The decision of the court in *EFCC V. Fayose & Anor*[16] is equally pertinent, the court in emphasizing the duty of the court in the fight against corruption held vehemently that legal technicalities should not constitute a roadblock in the effort for the fight against corruption. The court submitted that the essence of the law is to protect and preserve the political and social well-being of the state as well as the citizenry, a position the researcher completely agrees with. The decision of the Supreme Court in the case of *AG Of Ondo State V. AG Of the Federation &* Ors[17] is also instructive, the apex court in



12. United Nations Office on Drugs and Crime (UNODC), 'The Global Programme against Corruption: UN Anticorruption Toolkit' (The Ministries of Foreign affairs, Netherlands, and Norway, 2004).
13. United Nations Convention Against Corruption (adopted October 2003, entered into force December 2005) (UNCAC) art 15-25.
14. Akinseye, G.Y. 'Legal System, Corruption and Governance in Nigeria' (New Century Law Publisher Ltd 2000).
15. (2008) All FWLR (Pt. 417) 124 at 132 – 133, 151 - 152 C - B (CA).
16. (2018) LPELR-44131(CA).
17. (2002) LPELR-623(SC).

pronouncing on the powers of the National Assembly to legislate against corruption and abuse of office rightly held that the National Assembly has such powers, and it even extends to a person, not in authority under public or government office. The researcher agrees with this position, reasons been in tandem with the spirit of the UNCAC, as it applies to both public and private actors.

**2.2 The Preventive measures under articles 5 and 6 of the Convention – Nigerian Perspective:** John Brandolino[18] who is the Director for Treaty Affairs, United Nations Office on Drugs and Crime in this piece commended Nigeria for being the first among 186 countries to sign and ratify the Convention. He further noted the seriousness and commitment of Nigeria to the implementation of the UNCAC and went on to highlight big strides recorded by Nigeria like its call for the creation of a meaningful implementation review mechanism for the Convention to monitor the effective implementation by all States parties.

He also noted its sponsorship of many groundbreaking resolutions adopted by the Conference of States Parties to the Convention to enhance the implementation of Chapter V of the Convention on Asset Recovery and the launching of the 2nd cycle review of corruption in Nigeria, these, according to him, all attest to the efforts of the Nigerian government in making the Convention a tangible anti-corruption instrument. This researcher agrees with the submission of the author of this piece to the extent that it is a one-sided view, that which reflects the Nigerian government 'alleged commitment to the implementation of the UNCAC and that the other side of the coin which entails much interference in the activities of the anti-corruption bodies by the government which causes inefficiency is very much present.

The truism of this assertion reflects in the next reviewed work. The researcher further notes that the Education for Justice initiative mentioned by the Director in the piece, which is targeted towards providing tools and materials that can be used by teachers and students alike to strengthen value systems, change attitudes, improve the understanding of the dynamics and impact of corruption, and build anti-corruption skills and expertise, is indeed laudable. Even though at this moment the course is still under review and yet to be fully implemented in

18. John, B. 'Nigeria: fast-tracking UNCAC Implementation' (Thisday live, 4 December 2019) https://www.thisdaylive.com/index.php/2019/12/04/fast-tracking-uncac-implementation/> accessed 25 March 2020.

Nigerian schools. The researcher knows this because he assisted in the review of oneof the modules[19] in the proposed course. The researcher may not be able to critically access the provisions of the proposed course as it is yet to be implemented, but from whathas been seen so far, it will assist in the enlightenment process.

In a document[20] that served as 'Guidance Note for the provision of Information by States Parties for the Fifth inter-sessional meeting of the Working Group on Prevention on 8 to 10 September 2014.' The preventive anti-corruption bodies put in place by the Nigerian government were highlighted to include the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Economic and Financial Crimes Commission (EFCC), the Code of Conduct Bureau (CCB), and the Bureau of Public Procurement (BPP). It further includes the Nigerian Extractive Industries Transparency Initiative (NEITI), the Public Complaints Commission, the Office of the Auditor-General of the Federation, and the Technical Unit on Governance and Anti-Corruption Reforms (TUGAR). The mandates and responsibilities of these agencies and their institutional structures and preventive activities were examined in this report. Coordination challenges amongst these different anti-corruption agencies were said to be addressed by the Inter-Agency Task Team [IATT], by surveying anti-corruption initiatives and activities in Nigeria, in a bid to answer who is doing what?

Among the key challenges highlighted by this piece is the over-dependency on the executive for funds by the agencies, and as a consequence, the much interference by the executive in the affairs of these agencies. The document further suggested in its recommendations that funding of anti-corruption works should be based on a first-line charge on the Consolidated Revenue of the Federation. This will serve to reduce the dependence on the Executive arm for funding the agencies. While the researcher agrees with the recommendation proposed, he, however, disagrees that this measure, if adoptedcan effectively curb away from the interference by the executives in the affairs of the agency. The researcher believes that interference in the affairs of the commission by the executivearm does not come in the form of financial control alone, but also the independence of some heads of these agencies is put into question, in a situation where some of the headsare without secured tenures, and subject to arbitrary removal by the

19. Module 7; Corruption and Human Rights.
20. Nigeria's Implementation of Chapter ll of The United Nations Convention Against Corruption.

executive, theproblem of interference is still not solved.

Other significant documents showing the implementation of the preventive measures by Nigeria, reviewed by the researcher are the self-assessment checklist, executive summary[21] and country review report[22]. They all form parts of the second cycle reviewprocess coordinated by the Conference of State Parties Implementation Review Group atits First resumed the tenth session at Vienna, 2–4 September 2019, which were all accessedby the researcher from the United Nations Office on Drugs and Crime official website on Corruption Country review report[22]. The reports contained a review of the implementationof the preventive measures under chapter 2 and that of asset recovery under chapter 5 bythe Nigerian government so far. In its executive summary particularly, it noted that Nigeria has established several anti-corruption bodies, which include the Independent Corrupt Practices and Other Related Offences Commission (ICPC) for investigatingcorruption, overseeing public bodies, and educating the public[23,24]. The Economic and Financial Crimes Commission (EFCC) which is basically for conducting investigations, enforcing laws, and carrying out awareness-raising campaigns against economic and financial crimes[25] and the Code of Conduct Bureau (CCB) for administering the Code ofConduct for public officers including receiving and examining asset declarations[26].

Furthermore, the Nigeria Extractive Industries Transparency Initiative (NEITI) ismandated to develop a framework for transparency and accountability for the extractive industry[27], the Technical Unit on Governance and Anti-Corruption Reforms (TUGAR)works as the hub for data, information, policy, and diagnostic reports from conductingstudies and corruption risk assessments (by Presidential Fiat of 27 July 2006). The reportfurther posited that the Nigerian

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21. UNCAC 'Implementation Review Group Summeries' <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/ExecutiveSummaries2/V1904649e.pdf> accessed 26 March 2020.
22. United Nation 'Office on drugs and crimes' <https://www.unodc.org/unodc/en/corruption/countryprofile/countryprofile.html#?CountryProfileDetails=%2Fundc%2Fcorruption%2Fcountry-profile%2Fprofiles%2Fnga.html> accessed 26 March 2020.
23. United Nations 'UNODC Country office Nigeria' <https://www.unodc.org/nigeria/en/corruption.html >accessed 23 June 2020.
24. Corrupt Practices and Other Related Offences Act (Cap C31 LFN 2004) s 6.
25. Economic and Financial Crimes Commission Act (Cap E1 LFN 2004) s 5.
26. Code of Conduct Bureau and Tribunal Act (Cap C15 LFN 2004) s 3.
27. Nigerian Extractive Industries Transparency Initiative Act 2007, s 3.

anti-corruption system is complex with a large number of actors and institutions as such the much risk of functional overlap is one of thefundamental challenges.

In its recommendations, it advised that the National Anti-Corruption Strategy which shall be responsible for national coordinated monitoring and evaluation of anti-corruption policies and practices by the several agencies as a lasting solution to the overlap, be adopted amongst other recommendations on the independence of the agencies, their heads as well as financial autonomy. While this research admits that this second cycle review contains laudable recommendations, the research holds however that one shortcoming of the review is its failure to state in clear terms the influence of politics and high authority in the affairs of some of these anti-corruption agencies as will be shown in the course of this work.

Still, on the factors militating against the effectiveness of the existing anti-corruption measures, Babatunde[28] argued that the lack of political will and commitment at the highest levels of government in addressing and combating corruption is Nigeria's major challenge in implementing the provisions of the United Nations Convention Against Corruption. He is supported in this view by Mojeed and Yinka[29] who both argued in their work that the lackadaisical attitude of the Nigerian lawmakers towards domesticating the UNCAC accounts for the unabated corrupt practices, and further reflects the lack of political will. This research does not completely agree with this position, the mere fact that the UNCAC has not been expressly domesticated by the National Assembly does notreflect a lack of political will. The National Assembly has enacted several laws to implement the treaty, a constitutional act[30] that reflects to some extent, some level of political will, even though the government's commitment to the implementation of these laws is put to question.

In the course of reviewing the literature on the effectiveness of the existing anti-corruption measures, the researcher came across the National Anti-Corruption Strategy which was



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28. Babatunde, O. 'Present Situation and The Context of The Fight Against Corruption in Nigeria' (A Presentation At The UNDP Regional West And Central Africa UNCAC Workshop Held In Ouagadougou, Burkina Faso, 17-19 July 2012).

29. Mojeed, O.A. & Fashagba, J.Y. 'The Legislature and Anti-corruption Crusade under the Fourth Republic of Nigeria: Constitutional Imperatives and Practical Realities' (2010) 1 International Journal of Politics and Good Governance 976.

30. Constitution of the Federal Republic of Nigeria 1999 (Cap C23 LFN 2004) s 12(2)(3).

approved by the Federal Executive Council on the 5th of July 2017 and is meant to run from 2017-2021. The strategy will be used as a guide by all sectors and stakeholders in the fight against corruption. According to an evaluation of the strategy presented by Waziri[31] she posited that the strategy was developed in furtherance of Article 5(a) of the United Nations Convention Against Corruption is one of the sections under review in this research. She maintained that the strategy seeks to develop and implement mechanisms aimed at improving the governance of public institutions at Federal, State, and Local government levels and removing corruption-related factors inhibiting their accessibility and capacity to deliver quality services to Nigerians. She further emphasised that it seeks to promote a multi-pronged approach with an initial focus on strengthening the capacities of the dedicated anti-corruption and public accountability bodies.

These include the mainstreaming of anti-corruption and governance principles into the work of the Ministries, Departments, and Agencies (MDAs) at the federal level and strengthening accountability, integrity, and transparency at the state and local government levels. She submitted that the implementation and enforcement of the strategy are vested on the President who will be assisted in the coordination, a ministry headed by the Attorney General of the Federation, with the same structure applying at the state level. While the research admits that the National Anti-Corruption strategy contains laudable anti-corruption preventive measures, it does not admit, however, the effectiveness of this strategy in combating corruption, particularly as its implementation lies solely with the Presidency and Attorney General of the Federation. Situations abound where the Attorney General, who is supposed to always act as the Chief law officer of the country, is usually seen to be used as an instrument in selected political fights. Akpan and Eyo[32] argued that even after reports of administrative panels set up to probe some former governors who are serving ministers in the administration emerged, for corrupt practices while in office, no reasonable action has been taken to prosecute them, neither from the Attorney General nor from the anti-corruption agencies. This gesture, the researcher firmly



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31. Waziri, F. 'An Evaluation of The Nigerian National Anti-Corruption Strategy' *5 European Journal of Research in Social Sciences*, 20(56). 2017.

32. Akpan, M.J.D. & Eyo, M.F. 'Anti-corruption War Under President Muhammadu Buhari in Nigeria: The Arsenal, Casualties, Victories and Corruption Perception Appraisal' (2018) 6 Global Journal of Politics and Law Research 32-47.

believes put to question the efficiency of the much-glorified National Anti-Corruption Strategy in actually combatting corrupt practices.

### 2.3 Nigerian Anti-Corruption Laws

Nigeria has several anti-corruption laws and initiatives in place to combat corrupt practices. These laws aim to prevent, criminalize, and enforce actions against corruption, as well as recover assets obtained through corrupt practices. The Nigerian government has also made substantial commitments to anti-corruption efforts, including the passage of beneficial ownership disclosure legislation and improvements in the transparency of public procurement processes. However, despite these efforts, the success of anti-corruption initiatives in Nigeria depends on effective enforcement and public buy-in to abstain from all forms of corruption[33,34].

Some key laws include the Corrupt Practices and Other Related Offences Act, 2000 (ICPC Act), which established the Independent Corrupt Practices and Other Related Offences Commission (ICPC), and the Economic and Financial Crimes Commission (EFCC) Act, which addresses economic and financial crimes such as fraud, money laundering, embezzlement, and bribery.

The **Independent Corrupt Practices and other Related Offences** Act 2000 2000 Act No 5 Laws of the Federation of Nigeria, Section 11, refer to corruption as act or behavior that deviates from the accepted norms and values of society, and which is intended to gain an undue advantage[35]. The ICPC is a Nigerian agency established by the Corrupt Practices and Other Related Offences Act 2000 to detect, investigate, and prosecute corrupt practices and related offenses. Its mandate is to receive and investigate reports of corruption and, in appropriate cases, prosecute; to examine, review, and enforce the correction of corruption-prone systems and procedures of public bodies, with a view to eliminating corruption in public life; and to educate and enlighten the public on and against corruption and related offences with a view to enlisting and The ICPC combats corruption in the public sector, particularly bribery, gratification, graft,



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33. Executive Summary of Anti-Corrupt Legislations With A View To Advising Foreign Investors In Nigeria On Anti-Corruption Programs Https://Spaajibade.Com/Executive-Summary-Of-Anti-Corrupt-Legislations-With-A-View-To-Advising-Foreign-Investors-In-Nigeria-On-Anti-Corruption-Programmes/.

34. In Nigeria, Many Anticorruption Policies—and Lots of Corruption, https://www.opensocietyfoundations.org/voices/nigeria-many-anticorruption-policies-and-lots-corruption-too.

35. The Corrupt Practices and other Related Offences Act 2000 2000 Act No 5 Laws of the Federation of Nigeria, Section 11.

and abuse or misuse of office.[36] The ICPC Act[37] also says that corruption involves bribery, fraud and other related offences. Undoubtedly, The scope of corruption is fluid and includes the use of one's office for economic benefits, pleasure, influence peddling, and insincerity in advising with the intention of earning advantage, less than a full day's work for a full day's pay, tardiness and slovenliness etc.[38].

The legal provision of the Independent Corrupt Practices and Other Related Offences Commission (ICPC) in Nigeria is established under the Corrupt Practices and Other Related Offences Act[38]. This Act criminalizes various forms of corruption, including bribery, fraud, and other related offenses. It also provides for the establishment of the ICPC as a federal agency to combat corrupt practices. The ICPC Act aims to prevent, investigate, and prosecute acts of corruption, as well as to educate the public on the dangers of corrupt practices. Additionally, the Act includes provisions to ensure the protection of whistleblowers, and the recovery of proceeds obtained through corrupt means[32].

In investigating, detecting, and prosecuting corrupt practices and related offenses, it shall be the duty of the Commission (ICPC)[39]:

a. where reasonable grounds exist for suspecting that any person has conspired to commit or has attempted to commit or has committed an offence under this Act or any other legislation banning corruption; to receive and investigate any report of the conspiracy to commit, attempt to commit, or commission such crime; and, in appropriate cases, to prosecute the perpetrators.

b. to analyze the practices, systems, and processes of public institutions and, if the Commission considers that such practices, methods, or procedures aid or assist fraud or corruption, to direct and supervise a review of them.

c. to instruct, advise, and help any officer, agency, or parastatal on how to eradicate or



36. Independent Corrupt Practices Commission - Wikipedia https://en.wikipedia.org/wiki/Independent_Corrupt_Practices_Commission.
37. ICPC Act (2000).
38. Richard, A. O. & Okechukwu I. 'Analyses of Legal Frameworks for Fighting Corruption in Nigeria: Problems and Challenges' *Kuwait Chapter of Arabian Journal of Business and Management Review* 5(3), 2015.
39. The Corrupt Practices and other Related Offences Act 2000 2000 Act No 5 Laws of the Federation of Nigeria, Section 11.

minimize fraud or corruption.

d. to advise heads of public bodies of any modifications in policies, processes, or procedures compatible with the effective fulfillment of the functions of the public bodies as the Commission considers fit to lessen the possibility or occurrence of bribery, corruption, and related offenses.

e. to educate the public about bribery, corruption, and related offenses.

b. to obtain public support for battling corruption.

In order to eradicate or reduce corruption in public life, public authorities must address corruption in the public sector by educating the public, preventing it, and reviewing, enforcing, and correcting corrupt systems and procedures. The Independent Commission against Corruption (ICPC) therefore focused primarily on public institutions, public corporations, and government structures. It has the authority to look into and bring charges against any public servant, including police officers, with the exception of those who's constitutionally granted immunity does not apply. It is still the strongest anti-corruption law ever enacted in Nigeria and serves as a deterrent to widespread public office embezzlement and fund-stealing. Nigeria's only remaining chance for protecting the people from corruption is the ICPC[40].

Section 5 (1) of the Corrupt Practices and Other Related Offences Act of 2000 (Act No. 5 of the Laws of the Federation of Nigeria) Subject to the provisions of this Act, an officer of the Commission when investigating or prosecuting a case of corruption shall have all the powers and immunities of a police officer under the Police Act and any other laws conferring power on the police, or empowering and protecting law enforcement agents[41].

The Corrupt Practices and other Related Offences Act 2000 2000 Act No 5 Laws of the Federation of Nigeria, Section 23 (1) Any Public officer to whom any gratification is given, promised, or offered, in contravention of any provision of this Act shall report such gift, promise



[40.] Onuigbo, R.A. & Eme, O. I. 'Analyses of Legal Frameworks for Fighting Corruption in Nigeria: Problems and Challenges' Kuwait Chapter of Arabian Journal of Business and Management Review 5(3), 2015.
[41.] The Corrupt Practices and other Related Offences Act 2000 2000 Act No 5 Laws of the Federation of Nigeria, Section 5(1).

or offer together with the name, if known, of the person who gave, promised or offered such gratification to him to the nearest officer of the Commission or Police Officer. (2) Any person from whom any gratification has been solicited or obtained, or from whom an attempt has been made to obtain such gratification, in contravention of any provision of this Act, shall, at the earliest opportunity thereafter, report such soliciting or obtaining, or attempt to obtain the gratification together with the name, if known, or a true and full description of the person who solicited, or obtained, or attempted to obtain the gratification from him, to the nearest officer or officer of the Commission or a Police Officer[42].

Section 1 of the **Economic and Financial Crimes Commission (EFCC)** Act defines economic and financial crimes as any nonviolent criminal or illicit activity carried out with the intent to earn wealth illegally, either individually, in a group, or in an organized manner, in violation of the current laws governing the government's and its administration's economic activities. This includes any form of fraud, drug trafficking, money laundering, embezzlement, bribery, looting, and corrupt practices; illegal arms deals, smuggling, human trafficking, and child labor; illegal oil bunkering and mining; tax evasion; foreign exchange crimes such as currency counterfeiting, theft of intellectual property and piracy, open market abuse, and toxic waste dumping[43].

The **Economic and Financial Crimes Commission (Establishment) Act**[44] provides the legal framework for the Economic and Financial Crimes Commission (EFCC) in Nigeria. Economic and financial crimes, such as money laundering, embezzlement, bribery, and other corrupt activities, are covered under this Act. The Commission is able to look into, prosecute, and enforce laws pertaining to financial and economic crimes in Nigeria thanks to the EFCC Act. Additionally, it describes the duties and authority of the EFCC in battling corruption, including recovering funds acquired through dishonest means and coordinating anti-corruption initiatives with other pertinent organisations like the Nigerian police department, the Central Bank of Nigeria, and the Code of Conduct Bureau and Tribunal for Public Officers[32,45].



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42. The Corrupt Practices and other Related Offences Act 2000 2000 Act No 5 Laws of the Federation of Nigeria, Section 23.
43. Economic and Financial Crimes Commission (EFCC) Act (2004).
44. Economic and Financial Crimes Commission (Establishment) Act (2004).
45. Elias 'Nigerian anti-bribery and anti-corruption law for foreign investors' <Nigerian_Anti-Bribery_and_Anti-Corruption_Law_for_Foreign_Investors.pdf- https://www.iadclaw.org/assets/1/7/6>.

The EFCC Act, among other anti-corruption laws and activities, demonstrates Nigeria's commitment to addressing the country's extensive corruption issue. But the accomplishment of these goals hinges on the public's compliance with anti-corruption laws, their efficient execution, and their coordination[33].

In comparison to previous laws that helped fight financial crime and corruption in Nigeria, the Economic and Financial Crime Commission's (EFCC) powers, liabilities, and responsibilities represented a substantial shift. Nigeria was removed from the Financial Action Task Force's (FATF) list of Non-Cooperative Countries and Territories (NCCTs) connected with money laundering due to international pressure. The EFCC is the official name of the Nigeria Financial Intelligence Unit (NFIU). NFIU is required to receive and review financial information, including Currency Transaction Reports (CTRs) and Suspicious Transaction Reports (STRs), from designated non-financial institutions and financial institutions in order to provide intelligence information gleaned from financial information. The Commission is also in charge of the following tasks, among others: The overall goal of the Act's enforcement and administration is to stop, identify, look into, and prosecute any and all financial and economic crime in Nigeria.

Additionally charged with enforcing laws and regulations related to financial and economic crimes.

In addition, the Commission oversees planning and directing the battle against financial and economic crimes in Nigeria, which includes the war against terrorism and its funding. Essential components that codify anti-corruption legislation are included in the criminal code and penal code ordinance. The first specific statute outlining offences and penalties was the Miscellaneous offences Act of 1985, but overall, not much has changed in terms of anti-corruption measures. Usually, a new agency is granted the ability to handle it, and only small adjustments are made to the prior laws. The following laws are designed to curb corruption in Nigeria, either wholly or in part[46]:

The pertinent portions of the penal and criminal codes.

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[46.] Economic and Financial Crimes Commission (2004) 'EFCC Saves Nigeria N70 Billion' Available on-line at URL http://www.efccnigeria.org/links/n/2004823nigeriafirst.html.

Act of 1985 on Miscellaneous Offences

One such law is the 1988 National Drug Law Enforcement Agency Act (NDLEA).

1. The 1990 Code of Conduct Bureau and Tribunal Act.
2. The 1991 Banking and Other Financial Institutions Act (modified in 2002).
3. The 1995 Money Laundering Act (modified in 2002 and 2004).
4. The 1995 Foreign Exchange Act.
5. The 1994 Banks Act (Recovery of Debts and Financial Malpractices) (amended in 1999).
6. Advance Fee Fraud and Related Offences Act of 1995 (often referred to as 419).

Corruption persisted across the economy despite these enabling laws, as well as the associated governmental structures and tools to enforce them. The Commission has the authority to enforce all other laws pertaining to financial and economic crimes in Nigeria, aside from the EFCC Act. These statutes include [47].

The pertinent portions of the penal and criminal codes.

1. The 1991 Banking and Other Financial Institutions Act (modified in 2002)
2. The 1995 Money Laundering Act (modified in 2002 and 2004)
3. The 1994 Banks Act (Recovery of Debts and Financial Malpractices) (amended in 1999)
4. Advance Fee Fraud and Related Offences Act of 1995 (often referred to as 419).

The EFCC (Establishment) Act of 2004 empowers the Commission to investigate and prosecute cases pertaining to various frauds, including but not limited to advance fee fraud, money laundering, counterfeiting, illicit fund transfers, fraudulent encashment of negotiable instruments, fraudulent fund diversion, computer credit fraud, contract scams, and financial document forgeries.

The Economic and Financial Crimes Commission (EFCC) The EFCC is an organization that specializes in financial and economic crimes. It carries out corrupt activity investigations and



[47.] EFCC 'Corruption among Law Enforcers Hinders Anti-graft war, says Ribadu' 2004. Available online at URL http://www.efccnigeria.org/links/n/20044825vanguard.html.

prosecutions in accordance with Part IV of the EFCC Act[48]. Financial malpractice, terrorism, possessing proceeds of unlawful activity, economic and financial crimes, property and passport confiscation and forfeiture, and foreign assets are all connected to these acts.

The EFCC Act lists the duties and responsibilities of the EFCC, which include[49]:

1. The EFCC Act's provisions shall be duly enforced and administered.
2. Financial crimes, including advance fee fraud, money laundering, counterfeiting, unlawful charge transfers, futures market fraud, fraudulent encashment of negotiable instruments, computer credit card fraud, and contract scams, will be examined.
3. Coordinate and enforce all economic and financial crime laws, as well as any tasks delegated to other individuals or authorities.
4. Implement measures to identify, trace, freeze, confiscate, or seize proceeds from terrorist activities, economic and financial crime-related offenses, or related properties.
5. Implement activities to prevent financial and economic crimes.
6. Implement and maintain investigative and control methods to prevent financial and economic crimes, including coordinated preventive measures.

The Economic and Financial Crimes Commission (Establishment) Act (the "EFCC Act") was enacted with the primary objective of protecting Nigeria's financial system from illicit activities and creating a framework for the investigation and prevention of various forms of economic and financial crimes, including money laundering, fraud, corruption, advance fee fraud, counterfeiting, tax evasion, and other fraudulent activities. The enforcement of numerous laws connected to financial crimes and corruption is another duty assigned to the EFCC[50]. The EFCC enforces rules made in compliance with applicable laws as well as those that are applicable. The Enforcement and Financial Crime Commission (EFCC) is in charge of implementing the EFCC (Anti-Money Laundering, Combating the Financing of Terrorism and Countering Proliferation Financing of Weapons of Mass Destruction for Designated Non-Financial Businesses and



48. Cap E1, LFN 2004 Ss.13-25.
49. Cap E1, LFN 2004.
50. 7 Section 7(2) of the EFCC Act.

Professions, and other Related Matters) Regulations, 2022, which is also referred to as the "Anti-Money Laundering Regulations 1922."

The EFCC Act and the Anti-Money Laundering Regulations 2022 have resulted in the following compliance requirements[51]:

1. **Questionable Deals Reporting Requirements**: Financial institutions must notify the EFCC of any questionable transactions. These transactions include those that contain the proceeds of criminal activity, are not in line with a customer's known legitimate business, or don't seem to have an economic or legal purpose. The Central Bank of Nigeria ("CBN") and the Nigerian Financial Intelligence Unit ("NFIU") have established recommendations that must be followed in order to fulfil the reporting requirement[52].
2. **Record-keeping**: For a minimum of five years following the date of the transaction, financial institutions and designated non-financial institutions are required to preserve records of all transactions, accounts, and client identity information. The EFCC, NFIU, or other pertinent agencies should be able to easily access these records and obtain them upon request[53].
3. **Awareness and Training**: Financial institutions and specified non-financial institutions are required to regularly train their staff members on how to stop money laundering and financing terrorism. The pertinent EFCC Act sections, relevant regulations, and internal policies and procedures should all be included in the course. The purpose of this is to improve staff members' comprehension of the reporting procedure, indicators of suspicious transactions, and money laundering hazards[54].
4. **Internal Controls and Policies**: To stop money laundering and the funding of terrorism, financial institutions and some non-financial institutions must set up and carry out internal



[51.] Primarily applicable to financial institutions and designated non-financial institutions (also called designated non-financial business and profession) which include— (a) automotive dealers, (b) businesses involved in the hospitality industry, (c) casinos, (d) clearing and settlement companies, (e) consultants and consulting companies, (f ) dealers in jewelleries, (g) dealers in mechanised farming equipment, farming equipment and machineries, (h) dealers in precious metals and precious stones, (i) dealers in real estate, estate developers, estate agents and brokers (j) high value dealers, (k) hotels, (l) legal practitioners and notaries, (m) licensed professional accountants, (n) mortgage brokers, (o) practitioners of mechanised farming, (p) supermarkets, (q) tax consultants, (r) trust and company service providers, (s) pools betting, or (t) such other businesses and professions as may be designated by the Minister for Trade and Investment.

[52.] Paragraph 35 (1) & (4) of the Anti-Money Laundering Regulations 2022.

[53.] Paragraph 18 of the Anti-Money Laundering Regulations 2022.

[54.] Paragraph 16 of the Anti-Money Laundering Regulations 2022.

controls and policies. The identification, evaluation, and mitigation of risks related to money laundering and terrorist funding operations should be included of these controls. The policies must be routinely examined and revised to take into account modifications to the regulatory landscape[55].

5. **Creation of risk identification and management policies**: Financial institutions and specially designated non-financial institutions must take the necessary actions to recognize risks associated with money laundering and related issues in the course of conducting business, create policies to reduce these risks, and keep an eye on how well the policies are being implemented[56].
6. **Customer Due Diligence (CDD):** Businesses are also required to implement CDD procedures in order to determine the identities of their clients, comprehend the nature of their commercial dealings, and evaluate the possibility of money laundering or terrorist funding. This entails confirming the legitimacy of clients, learning more about the goal and intended scope of the business partnership, and continuously keeping an eye on client transactions[57].

**The Public Complaints Commission**

The Public Complaints Commission (PCC) in Nigeria is an agency that receives and investigates complaints from the public against government officials, private organizations, and their officials. The commission's role in ensuring accountability and transparency in the government's operations aligns with the broader efforts to combat corruption in Nigeria. The PCC received over 250,000 complaints and resolved over 170,000 cases between July 2021 and June 2023, demonstrating its active engagement in addressing public grievances and potentially addressing issues related to corruption. The commission's function as an ombudsman and its efforts to resolve a large number of cases annually indicate significance in addressing various concerns, including those related to corruption[58].

The Public Complaints Commission was founded in accordance with the Public Complaints

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55. Paragraph 9 of the Anti-Money Laundering Regulations 2022.
56. Paragraph 11 of the Anti-Money Laundering Regulations 2022.
57. Paragraph 28 of the Anti-Money Laundering Regulations 2022.
58. Public Complaints Commission https://www.saskatchewan.ca/residents/justice-crime-and-the-law/your-rights-and-the-law/make-a-complaint-about-the-police-service.

Commission Act and works to shield the general public from public officials who abuse their authority through coercive and corrupt practices. Its inquiries and suggestions may result in legal action, or other administrative or disciplinary actions being taken against negligent officials, particularly dishonest public servants. Its performance has not been particularly noteworthy due to the non-cooperative attitude adopted by public employees and statutory restrictions on enforcement. Additionally, it appears that this organization lacks operational facilities due to a significant shortage of funding[59].

The Public Complaints Commission (PCC) is established by the Public Complaints Commission Act, 1975 No 31, which gives the commission wide powers to inquire into complaints by members of the public concerning the administrative action of government officials and private organizations. The Act also specifies the appointment, tenure, and other staff of the commission, as well as the rights and duties of commissioners, prohibitions, recommendations after inquiry, violations and penalties, authority to call people, immunity from legal process, and interpretation. The PCC is empowered to receive and investigate complaints from the public against government officials, private organizations, and their officials. The commission's role in ensuring accountability and transparency in the government's operations aligns with the broader efforts to combat corruption in Nigeria[60].

**The National Assembly and States' Houses of Assembly**

The National Assembly of Nigeria is a bicameral legislature consisting of the Senate and the House of Representatives. The Senate has 109 members, with 3 senators representing each of the 36 states and 1 from the Federal Capital Territory. The House of Representatives has 360 members, and the number of representatives per state is proportionate to its population. The National Assembly is responsible for making laws, controlling the finances of the government, and providing oversight of the executive branch. The State Houses of Assembly, on the other hand, are the legislative bodies of the 36 states in Nigeria. They have the power to make laws on certain matters within the state's jurisdiction. Each State House of Assembly consists of three

[59] Ngakwe, E.C. 'An Analysis of Jurisdictional Conflicts among anti-corruption Laws and Institutions in Nigeria' in D. U. Enweremadu and E. E. Okafor (eds) (2009), Anti-Corruption Reforms in Nigeria since 1999: Issues, Challenges and the Way Forward, *IFRA Special Research Issue,* 3, Ibadan, p.8.

[60] Bill C-20: An Act establishing the Public Complaints and Review Commission and amending certain Acts and statutory instruments https://www.justice.gc.ca/eng/csj-sjc/pl/charter-charte/c20_2.html.

members from each of the state's constituencies. The National Assembly and the State Houses of Assembly play crucial roles in the governance and legislative processes of Nigeria, with each having its specific areas of legislative authority and responsibility[61].

The National Assembly and State Houses of Assembly in Nigeria have been associated with corruption allegations and concerns. The lack of independence of the Nigerian Legislature from the Executive has been highlighted, with some State Houses of Assembly being perceived as existing only in name, primarily to rubber-stamp Executive acts[62]. Additionally, Nigerian lawmakers have been embroiled in various corruption scandals, including allegations of bribe-taking and involvement in corrupt enrichment[63]. Furthermore, there have been instances where the National Assembly has been criticized for its handling of corruption scandals, with concerns raised about cover-ups and lack of political will to resolve such cases. Moreover, there have been specific instances, such as the violation of Nigeria's Code of Conduct law by the Clerk of the National Assembly, which have raised concerns about corruption risks[64].

The fight against corruption includes both the National Assembly and the Houses of Assembly of the States. The National Assembly and the Houses of Assembly of each State have unfettered ability to create legislation meant to combat corruption, as well as the right to undertake investigations[65]. The National Assembly and State Houses of Assembly have the authority to call witnesses and impose penalties for perjury and contempt due to their oversight roles. These authorities ought to be employed to monitor government operations and prevent corruption. Therefore, it is evident that the National Assembly has the authority to reveal corruption[66].

**The Judiciary**

The nation's courts, ranging from the lower Magistrate's, Area, and Customary courts to the

61. National Assembly | Revolutionary, Estates-General, 1789 https://www.britannica.com/topic/National-Assembly-historical-French-parliament>.
62. Annual Survey of International & Comparative Law https://digitalcommons.law.ggu.edu/cgi/viewcontent.cgi?article=1122&context=annlsurvey.
63. Nigerian lawmakers and the corruption stigma - Punch Newspapers https://punchng.com/nigerian-lawmakers-and-the-corruption-stigma/.
64. INVESTIGATION: How National Assembly Clerk violates Nigeria's Code of Conduct law https://www.premiumtimesng.com/news/top-news/640227-investigation-how-national-assembly-clerk-violates-nigerias-code-of-conduct-law.html.
65. See Ss. 88 and 128 of The Constitution of the Federal Republic of Nigeria 1999(as amended).
66. Ikpeze, N. 'Fusion of Anti-Corruption Agencies in Nigeria: A Critical Assessment' Afe Babalola University: *Journal of Sustainable Development Law and Policy*, 1(1), 2013, 148-167.

Supreme Court, the highest court in the republic, are collectively referred to as the Judiciary. The High Courts and other courts with subordinate jurisdiction, the Court of Appeal, and the Supreme Court are examples of Superior Courts of Record that are established by Section 6 of the Constitution. Courts below High Courts, such as Magistrate, Area, or Customary Courts, are established by various State laws. The judiciary is responsible for interpreting the many statutes that control the fight against corruption. Since they hear cases involving suspected offenders, these courts are all concerned in upholding anti-corruption legislation. Convictions can result from prosecutions.

Reports indicate that bribery and corruption have eaten deep into the core of the judiciary, which is seen as the last hope of the common man. The judiciary's lack of independence from the Executive and political interference in the justice system has seriously tainted Nigeria's global reputation and undermined public trust in the judiciary and democracy. Corruption is particularly prevalent at electoral tribunals and in the corruption trials of high-ranking officials. The Code of Conduct for judicial officers has been revised several times, and the National Judicial Council (NJC) launched the National Judiciary Policy (NJP) as part of its anti-corruption efforts. However, the NJP initiative seems to have become a relic of history, and the extant laws and administrative initiatives to curb racketeering and guarantee incorruptible impartiality and integrity of judges have not been effectively implemented[67].

**The Code of Conduct Bureau**

The Code of Conduct Bureau (CCB) is a federal executive body in Nigeria established to maintain high standards in the conduct of government business and enforce the code of honesty, transparency, and accountability in public office. The CCB receives and examines asset declarations by public officers, retains custody of such declarations, and ensures compliance with the provisions of the code of conduct. The CCB was established in 1979 and is empowered by the Code of Conduct Bureau and Tribunal Act. The CCB's mandate is to promote ethical conduct among public officers and enhance the integrity of public service. However, there have been debates about the CCB's placement under the Presidency, with some advocating for its independence to operate effectively and uphold the code of conduct for public officers.

67. Corruption and Law Making in Nigeria - ResearchGate https://www.researchgate.net/publication/352906672_Corruption_and_Law_Making_in_Nigeria.

Additionally, the Code of Conduct Tribunal, which is under the supervision of the CCB, has adopted an ethics guideline to enhance ethical conduct among its staff. The CCB promotes transparency and accountability in public offices and ensures conformity with the code of conduct for public officers[68].

**The Code of Conduct Tribunal**

The Code of Conduct Act 66 and Paragraph 15 of Part I of the Fifth Schedule to the Constitution establish the Code of Conduct Tribunal[69]. The prosecution of those who break the Code's requirements is the tribunal's main duty. The Code's major purpose is to eliminate corruption in public life and government posts[70]. The Nigerian Securities Industry regulator's general Code of Corporate Governance for Public firms in Nigeria requires public firms to establish a whistleblower policy that is disseminated to employees and other relevant parties. A more specific Code of Corporate Governance for the Telecommunications Industry[71], the Code of Corporate Governance for Banks and Discount Houses in Nigeria[72], and the Guidelines for Whistleblowing in the Nigerian Banking Industry[73] all stipulate this as well.

**The Central Bank of Nigeria**

The provision that established the Bank included the prevention of corruption, dishonesty, and misbehavior[74]. To guarantee appropriate behavior from the Bank's upper management, the Act stipulates, among other things, that the Governor, any Deputy Governor, or any Director will no longer hold any position within the Bank if they are found guilty of any crime involving dishonesty, if they commit serious misconduct related to their duties under the Act, or if they are prohibited from practicing their profession in Nigeria by an order made by a competent authority regarding them personally[75]. In the Board's proceedings, in accordance with the Section 54



68. Merits, demerits of Code of Conduct Bureau under the Presidency https://guardian.ng/features/law/merits-demerits-of-code-of-conduct-bureau-under-the-presidency/
69. The Constitution of the Federal Republic of Nigeria 1999 (as amended) Cap C23, LFN 2004.
70. Ngakwe, E.C. op.cit at p.7.
71. Code of Corporate Governance for the Telecommunications Industry (2016).
72. Code of Corporate Governance for Banks and Discount Houses in Nigeria (2014).
73. Whistleblowing in the Nigerian Banking Industry (2014).
74. The Central Bank of Nigeria Act, 2007.
75. Section 11 (1) (b), (c), and (d), CBN Act Cap, 2007.

schedule[76], Additionally, it states that: "Any Director having any interest in a business or dealing in which the Bank is involved, whether directly or indirectly, shall disclose such interest at the Board meeting where the business or dealing is discussed and shall in no circumstances vote in the matter." In carrying out its responsibilities, the bank is also authorised to collaborate and exchange information with other organisations[77].

The Central Bank of Nigeria (CBN) has been embroiled in allegations of corruption, particularly concerning the former governor, Godwin Emefiele. Emefiele faced charges of fraud and corruption, including procurement fraud and conferring corrupt advantages. These allegations have raised concerns about the integrity and transparency of CBN's operations. The allegations against Emefiele have highlighted the urgent need for comprehensive anti-corruption measures, transparency, accountability, and adherence to ethical standards within the CBN. The influence of corruption on Nigeria's economy has been significant, hindering development and perpetuating mass poverty. Corruption in Nigeria is widespread and has had serious economic consequences, including fund embezzlement, fraudulent transactions, and financial system manipulation. Addressing corruption and restoring trust in organizations like the CBN is critical for reestablishing citizen trust and promoting economic progress. The allegations against Emefiele and the broader issue of corruption within the CBN highlight the significance of strengthening supervision procedures and enacting strong anti-corruption measures within the organization[78].

The Central Bank of Nigeria (CBN) has a role in fighting corruption in the country, particularly in the financial sector. The CBN Act 2007, which established CBN, includes provisions related to anti-corruption measures. Some key provisions of the CBN Act as regards corruption include:

1. **Politically Exposed Persons (PEPs):** To reduce the risks posed by PEPs, CBN requires financial institutions (FIs) to follow the Combating Financing of Terrorism and Countering Financing of the Proliferation of Weapons of Mass Destruction (AML/CFT/CPF) laws. FIs must use a risk-based strategy to identify PEPs and acquire information directly from customers to determine the amount of corruption in the

[76] Para.5 of the First Schedule to the CBN Act, 2007.
[77] S. 33(6) (a) and (b) 0f the CBN Act, 2007.
[78] Former Nigerian central bank chief arraigned and remanded in prison for alleged fraud <https://apnews.com/article/central-bank-emefiele-fraud-trial-ffcb6a34286a75f2e4730aa134c9ccec>.

country[79].

2. **Money Laundering (Prohibition) Act**: The CBN Act also includes provisions linked to the Money Laundering (Prohibition) Act, which tries to ban and impose penalty for corrupt acts and other related offenses. The Act authorizes the CBN to take the necessary steps to prevent money laundering and other financial crimes[80].

3. **Cooperation with other agencies**: The CBN Act empowers the CBN to work with other anti-corruption agencies, such as the Independent Corrupt Practices and Other Related Offences Commission (ICPC) and the Economic and Financial Crimes Commission (EFCC), to successfully combat corruption[32].

These provisions reflect the CBN's commitment to combating corruption in the financial sector and contributing to the overall anti-corruption efforts in Nigeria. However, the success of these measures depends on effective implementation, coordination, and public adherence to anti-corruption measures[81].

**Police and other Security Agencies**

Corruption within police and security agencies is a significant global concern. It undermines the rule of law, erodes public trust, and hampers effective law enforcement. Various measures, including the enactment of anti-corruption laws, codes of conduct for law enforcement officials, and the establishment of task forces, have been implemented to combat corruption within these agencies. However, the effectiveness of these measures can vary, and ongoing efforts are required to address and prevent corruption within police and security agencies[82].

Certain statutes govern the establishment and operation of the state's law enforcement authorities, including the police and security services. The Police Act gives the police the authority to look into and detain people for corruption in accordance with the anti-corruption laws[83]. However,

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79. Central Bank of Nigeria Guidance Notes on Politically Exposed Persons, 2023 <https://www.cbn.gov.ng/Out/2023/CCD/Approved%20PEP%20Guidance%20May%202023-combined.pdf>.
80. 5 Laws on Corruption in Nigeria <https://lawpadi.com/5-laws-corruption-nigeria/>
81. Nigerian Legislation <http://www.commonlii.org/ng/legis/num_act/cpaoroa410/>
82. Code of Conduct for Law Enforcement Officials <https://www.ohchr.org/en/instruments-mechanisms/instruments/code-conduct-law-enforcement-officials>
83. Ss. 4 and 23 Police Act Cap P19, LFN 2004.

this authority is limited by the Attorneys General's constitutional authority as stated in the Nigerian Constitution[84]. The Police Act's provisions grant the police the authority to prosecute under all applicable laws and regulations[85]. The National Securities Agencies Act establishes the following three agencies: the State Security Service (SSS), the National Intelligence Agency (NIA), and the Defense Intelligence Agency (DIA). Out of the three, the SSS is the most noticeable. Despite the statute's best efforts to define their roles, they occasionally blend in, interact, or merge.

**The Federal Character Commission (FCC)**

The sole Organisation authorized by law to guarantee fairness in the allocation of jobs, socioeconomic benefits, and infrastructure among Nigeria's federating units is the Federal Character Commission. The fairness policy of the FCC offers what ought to be the perfect foundation for socioeconomic growth based on unity, accountability, transparency, and trust. The Federal Republic of Nigeria's Constitution makes provision for it[86]. The FCC Act has enlarged its powers and functions, which are in line with the constitution[87]. The FCC still has financial difficulties, and its lack of adherence to budgetary requirements leads to inadequate adherence to the country's equitable distribution policy[88].

The Federal Character Commission (FCC) in Nigeria has been embroiled in allegations of corruption, including job racketeering and fraudulent activities[89]. Several reports and news articles have highlighted instances where officials within the FCC have been implicated in corrupt practices, leading to calls for investigations and prosecutions by anti-corruption agencies and civil society organizations. The allegations include job racketeering, bribery, and embezzlement of public funds[90]. These reports indicate a significant challenge of corruption within the FCC, undermining the commission's mandate to ensure equitable distribution of



84. Ss. 174 and 211, The Constitution of the Federal Republic of Nigeria 1999 (as amended) Cap C23, LFN 2004.
85. S.23 Police Act, Cap P19, LFN 2004.
86. S. 53 The Constitution of the Federal Republic of Nigeria 1999 (as amended) Cap C23, LFN 2004.
87. Cap F7, LFN 2004.
88. <http://www.federalcharacter.gov.ng/mtsschapterthree.php date accessed 7/4/2013>.
89. Anti-graft group demands probe, prosecution of FCC erring officials 2023 <https://www.vanguardngr.com/2023/08/anti-graft-group-demands-probe-prosecution-of-fcc-erring-officials-over-job-racketeering/>
90. Former character commission officer admits taking bribes, indicts chairman <https://punchng.com/former-character-commission-officer-admits-taking-bribes-indicts-chairman/>.

public posts and socio-economic amenities. The allegations and ongoing investigations underscore the need for robust anti-corruption measures and oversight to uphold the integrity and effectiveness of the FCC in promoting the principles of federal character and combating corrupt practices[91].

**Advance Fee Fraud and Other Related Offences Act 2006**

The Advance Fee Fraud and Other Fraud Related Offences Act 2006 is a significant legislation in Nigeria aimed at addressing advance fee fraud and related offenses. The Act makes provisions for prosecuting and punishing those involved in advance fee fraud, popularly known as 419 scams. It establishes punishments for offenders, including imprisonment and fines, and authorizes the Economic and Financial Crimes Commission (EFCC) to investigate and prosecute such acts The Act also includes measures for the forfeiture of proceeds from advance fee fraud and the restitution of victims. Additionally, it addresses various types of advance fee fraud schemes, such as beneficiary fund scams, lottery scams, and other deceptive practices aimed at defrauding individuals. The Act plays a crucial role in combating advance fee fraud and enhancing the legal framework for addressing fraudulent activities in Nigeria[92].

This law's main goals are to forbid and penalize specific acts linked to advance fee fraud and other fraud-related offences. In accordance with this law:

a. An offender under the Act is someone who tries to transport or moves money in any of the following ways:

i. from within Nigeria to outside the country, or from outside Nigeria to within Nigeria, with the intention of encouraging the continuation of a specific unlawful activity.
ii. when the money or money being moved represents the earnings of some illegal activity and the movement is intended, in whole or in part, to hide or mask the identity, location, source, ownership, or control of the money being moved, or to evade a transaction that is legal under Nigerian law. If the person participating in the transaction knew or should



[91] Anti-Graft Agency, EFCC Currently Grilling Chairman Of ... <https://saharareporters.com/2024/01/16/breaking-anti-graft-agency-efcc-currently-grilling-chairman-federal-character-commission>.
[92] Advanced Fee Fraud and Other Fraud Related Offences Act 2006 <https://www.dataguidance.com/legal-research/advanced-fee-fraud-and-other-fraud-related>.

have known, given the facts of the case, that the money instrument or monies being transported were profits of illegal conduct and the transaction's purpose met the aforementioned requirements, then that person would be held legally responsible[93].

b. A company providing remote computer or electronic communication services is required to collect specific data from its clients or subscribers. The full names of the client or subscriber, the residence address (for individuals), and the corporate address (for corporate bodies) are among the essential details[94].

**The Miscellaneous Offence Act (MOA)**

Among its many duties, the MOA seeks to make deliberate forgeries and alterations to negotiable documents illegally and punish those who engage in them. Any fraudulent forging, procurement, alteration, acceptance, or presentation to another person of a cheque, promissory note, or other negotiable instrument with knowledge that the document is false, forged, stolen, or obtained unlawfully is punishable under the Act and considered an offence[95]. As a result, it is essential that businesses implement safeguards to guarantee that any documents they use for regular business operations are authentic and free of any evidence of fraud or unlawful activity.

**The Money Laundering (Prevention and Prohibition) Act, 2022**

The Money Laundering Act aims to give Nigerian authorities an efficient and all-encompassing framework for the management of money laundering and related offences, including their prevention, prohibition, detection, and punishment. In accordance with the Money Laundering Act, some of the compliance requirements are:

a. The need that financial institutions and specifically specified non-financial organisations to carry out due diligence to comply with legal and regulatory requirements, including identifying their customers through the use of identification documents, data, or information[96].



93. Section 7(4) of the Advance Fee Fraud and Other Related Offences Act 2006.
94. Section 12 of the Advance Fee Fraud and Other Related Offences Act 2006.
95. Section 1 (2) of the Miscellaneous Offence Act.
96. Section 4 of the Money Laundering (Prevention and Prohibition) Act 2022.

b. Every newly designated non-financial business and profession whose operations entail cash transactions over $1,000 USD or its equivalent must perform a KYC due diligence using the forms specified by the Act before engaging in such transactions. For a period of five years following the transaction date, the transaction must be documented and kept on file[97].

c. Written reports of any single transaction, deposit or transfer of funds exceeding N5,000,000 (five million naira) for individuals or N10,000,000 (ten million naira) for companies must be submitted within seven days by both financial institutions and selected non-financial businesses and professions to the Special Control Unit Against Money Laundering, as well as the Unit for Financial Institutions[98].

d. Effective risk management systems and procedures must be put in place by financial institutions or designated non-financial enterprises and professions in order to determine whether a customer or the customer's beneficial owner is a politically exposed person (PEP)[99].

## 2.4 Comparative Analysis of Anti-Corruption Laws in some African Countries

### Ghana Anti-Corruption Laws

Ghana's legal provisions against corruption are primarily contained in the Criminal Code, which criminalizes active and passive bribery, extortion, and other forms of corruption. The nation has also ratified the United Nations Convention Against Corruption and enacted a Whistleblowers Law (Act 720) to protect people who expose misconduct. However, there are issues in the application of these laws, and Ghanaians are generally reluctant of reporting corruption for fear of retaliation. The Public Procurement Act, the Financial Administration Act, and the Internal Audit Agency Act have been introduced to promote public sector accountability. Despite these legal frameworks, corruption remains a significant challenge, particularly in sectors such as natural resource management, the judiciary, and the police. The judiciary is commonly perceived to be vulnerable to corruption, and prosecution of crime is often lengthy, leading people to turn



97. Section 6 of the Money Laundering (Prevention and Prohibition) Act 2022.
98. Section 11 of the Money Laundering (Prevention and Prohibition) Act 2022.
99. Section 4(7) of the Money Laundering (Prevention and Prohibition) Act 2022.

to informal arbitrations[100].

On December 9, 2004, Ghana signed the Convention, and on December 16, 2005, it was ratified. On June 24, 2007, it deposited the ratification instrument. The first review cycle's third year saw the review of the nation, and on Tuesday, February 2, 2015, the executive summary was released (CAC/COSP/IRG/I/3/1/Add.18). Ghana does not immediately apply the Convention because it has a dualist common law system. The following organisations are key players in the prevention and suppression of corruption: the Attorney General's Office, the Financial Intelligence Centre, the Commission on Human Rights and Administrative Justice (CHRAJ), the Economic and Organised Crime Office (EOCO), the Office of the Special Prosecutor, the Ghana Police Service, the Auditor General's Office, the Internal Audit Agency, the Public Procurement Authority, and the Controller and Accountant General's Department and the Registrar General's Department[101].

Preventive anti-corruption techniques and strategies; a body or bodies that promote prevention against corruption (arts. 5 and 6). Ghana adopted the 10-year National Anti-Corruption Action Plan (NACAP) on July 3, 2014, in accordance with article 35 (8) of the Constitution, which mandates that the State take action to end corruption and the misuse of authority. After conducting a gap analysis and holding extensive consultations, the NACAP was created. The Monitoring and Evaluation Committee, the Implementation Support Unit under the CHRAJ, and the High-Level Implementation Committee are the institutional and implementation mechanisms for the NACAP. In December 2019, a second Memorandum of Understanding was scheduled to be signed, creating a platform for coordination and collaboration for Key Accountability Institutions. As a result of the NACAP, numerous efforts for public education and awareness-raising have been planned. According to Article 218 of the Constitution, which provided for Act 456 of 1993, which established the CHRAJ, the CHRAJ is the primary organization in charge of anti-corruption initiatives, as well as coordinating and executing the NACAP. Annual reports on the state of the NACAP's implementation are periodically reviewed and made publicly available on the CHRAJ website, albeit infrequently In contrast to other anti-corruption organisations, CHRAJ's institutional and operational autonomy is safeguarded by the Constitution (art. 225). Articles 70 and 217 of the Constitution allow the President to designate members of the Council



[100.] Ghana country risk report <https://www.ganintegrity.com/country-profiles/ghana/>.
[101.] State of implementation of the United Nations Convention against Corruption (Ghana), 2020.

of State to the CHRAJ.

According to articles 146, 223 and 228 of the Constitution, those members may only be removed for clearly defined misconduct, inability, or inability to carry out the duties of their office. As required by the Constitution, the CHRAJ is required to present its budget directly to Parliament (art. 227), however it now does so through the Ministry of Finance. In addition to being a member of the Network of National Anti-Corruption Institutions in West Africa, the Association of Anti-Corruption Agencies in Commonwealth Africa, and the Association of Anti-Corruption Authorities in Africa include the CHRAJ. The CHRAJ is the official authority on corruption prevention, as reported by Ghana to the Secretary-General.

Ghana's legal framework against corruption includes provisions in the Criminal Code, the Whistleblowers Law (Act 720), and the ratification of the United Nations Convention against Corruption. However, challenges in implementation and a general hesitancy among Ghanaians to report corruption due to fear of retribution persist. The country has also enacted legislation to strengthen public sector accountability, including the Public Procurement Act, the Financial Administration Act, and the Internal Audit Agency Act. Despite these attempts, corruption persists, notably in sectors like natural resource management, the court, and the police[102].

The **Criminal Code in Ghana** contains legal provisions against corruption, including active and passive bribery, extortion, willful exploitation of public office, use of public office for private gain, and bribery of foreign public officials[94]. Both the agent and principal are liable, and the nationality of the person who is bribing or being bribed is irrelevant. Companies found guilty of corruption can be debarred from participating in future bidding for up to ten years. Ghana has ratified the United Nations Convention against Corruption and has a Whistleblowers Law (Act 720) to protect those who report corruption[96]. However, there are obstacles in enforcing these rules, and Ghanaians are generally hesitant to denounce corruption for fear of reprisal. The judiciary is generally viewed as subject to corruption, and prosecution of crime is frequently long, causing many to turn to informal arbitrations[103].



[102.] Overview of corruption and anti-corruption in Ghana https://www.u4.no/publications/overview-of-corruption-and-anti-corruption-in-ghana-2018-update>.

[103.] Ghana | Lex Mundi <https://www.lexmundi.com/guides/lex-mundi-global-anti-corruption-compliance-guide/jurisdictions/africa/ghana/>.

**The Whistleblower Act (Act 720)** in Ghana was passed in 2006 to provide legal protections and remedies to all people, including employees and citizens, who report crime and misconduct in the public interest. The act provides measures for protecting individuals who make these disclosures from victimization, establishing a fund to reward those who make these disclosures, and other matters. Reports can be made to a variety of contacts, including employers, Parliament members, the Attorney-General, and ministers[104]. The Commission on Human Rights and Administrative Justice (CHRAJ) provides legal assistance to whistleblowers. However, the law suffers from weaknesses that question its effectiveness in practice, and there are no penalties for people or organizations that retaliate against whistleblowers. A lack of understanding of the law's provisions, particularly in rural areas, has been recognized as a problem. A technical group has been established to design standard operating procedures for whistleblower protection in Ghana to address the issues and vulnerabilities highlighted in the current systems of protection[105].

The Whistleblower Act (Act 720) in Ghana provides legal protections and remedies to all people – employees and citizens – who report crime and misconduct in the public interest. The act includes the following key protections and remedies[106]:

1. **Protection against victimization**: The act provides for the protection against victimization of people who make disclosures of crime and misconduct.
2. **Reward Fund**: It establishes a Whistleblower Reward Fund, from which a whistleblower whose report leads to an arrest and conviction can receive 10 percent of the amount recovered.
3. **Legal Assistance**: The Commission on Human Rights and Administrative Justice (CHRAJ) provides legal assistance to whistleblowers.



104. Technical Committee to Draft Standard Operating Procedures for Whistleblower Protection in Ghana Inaugurated <https://chraj.gov.gh/news/technical-committee-to-draft-standard-operating-procedures-for-whistleblower-protection-in-ghana-inaugurated/>.
105. Whistleblower Act, 2006 (act 720) https://lawsghana.com/post-1992-legislation/table-of-content/Acts%20of%20Parliament/WHISTLEBLOWER%20ACT,%202006%20(ACT%20720)/163>.
106. Whistleblower Protection - iSPEAK <https://ispeak.africa/whistleblower-protection-laws/>.

4. **Compensation and Police Protection**: Victimized whistleblowers can seek compensation in the High Court, and if necessary, may receive police protection, be relocated, or have their identity changed.

However, the law suffers from weaknesses that question its effectiveness in practice, and there are no penalties for people or organizations that retaliate against whistleblowers. A lack of awareness of the law's provisions, particularly in rural areas, has also been identified as a challenge. A technical committee has been inaugurated to draft standard operating procedures for whistleblower protection in Ghana to address the challenges and weaknesses identified in the current systems for protection.

**Ghana Ratification of the United Nations Convention against corruption**

Ghana has ratified the United Nations Convention against Corruption, which is a legally binding international instrument adopted by the UN in 2003. The treaty consists of 71 articles divided into eight chapters that address prevention, criminalization, international collaboration, and asset recovery. Ghana ratified the convention on December 14, 2005, in accordance with Article 68(1) of the convention[107].

However, the convention's implementation in Ghana confronts challenges, and the country's efforts to combat corruption are not without flaws. For example, there are no sanctions for individuals or organizations that retaliate against whistleblowers, and a lack of awareness of the law's provisions, particularly in rural regions, has been recognized as a problem. A technical group has been established to design standard operating procedures for whistleblower protection in Ghana to address the issues and vulnerabilities highlighted in the current systems of protection[108].

**South Africa Anti-Corruption Laws**

Corruption in South Africa is a significant issue that has affected the country's political, economic, and social landscape. South Africa is prone to a variety of forms of corruption,



107. United Nations convention against corruption <https://www.undp.org/lebanon/projects/united-nations-convention-against-corruption>.
108. Ghana - United Nations Treaty Collection <https://treaties.un.org/Pages/showActionDetails.aspx?clang=_en&objid=0800000280055fd3>.

including wasteful spending, governmental capture, and corruption related to or involving Black Economic Empowerment (BEE) laws. State capture, especially during Jacob Zuma's presidency, had a negative impact on criminal justice, service provision, economic opportunity, social cohesion, and political integrity in South Africa[109].

South Africa has a robust anti-corruption framework, including the Prevention and Combating of Corrupt Activities Act, the Public Finance Management Act, and the Financial Intelligence Centre Act. However, corruption remains a persistent problem, with South Africa ranking 83 out of 180 countries in Transparency International's Corruption Perceptions Index (CPI) in 2023, with a score of 41 out of 100[103].

Corruption has been related to the use of public resources for private gain, such as bribery and undue favoritism. State capture incidents involving South African politicians and the Gupta family have drawn attention to the problem, with the Zondo Commission of Enquiry created in January 2018 to investigate state capture by President Ramaphosa[110].

The South African government has taken steps to tackle corruption, including establishing the Anti-Corruption Hotline and the Asset Forfeiture Unit. However, corruption continues to be a huge concern for the country, with its influence worsening several crises across Sub-Saharan Africa[111].

The **Prevention and Combating of Corrupt Activities Act** 12 of 2004 in South Africa strengthens efforts to prevent and punish corruption. It includes provisions for the offense of corruption and offenses relating to corrupt activities, investigative measures in respect of corruption and related corrupt activities, the establishment and endorsement of a Register, and the duty of certain persons in positions of authority to report certain corrupt activities. The Act also provides for extraterritorial jurisdiction in respect of the offense of corruption and offenses and for matters connected therewith. The Act is seen as a decisive, effective, and comprehensive tool to combat corruption in South Africa, although it has been criticized for the broad and



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109. Corrupt Power Sector Strangles South Africa <https://www.forbes.com/sites/dianafurchtgott-roth/2023/01/11/corrupt-power-sector-strangles-south-africa/?sh=234ac8605f30>.
110. How and Why Did State Capture and Massive Corruption Occur in South Africa? <https://blog-pfm.imf.org/en/pfmblog/2023/04/how-and-why-did-state-capture-and-massive-corruption-occur-in-south-africa>.
111. Anti-Corruption in South Africa <https://www.globalcompliancenews.com/anti-corruption/anti-corruption-in-south-africa-2/>.

partially vague scope of the offenses, granting judges too much discretion in the application of the Act[112].

The **Public Finance Management Act (PFMA) of 1999** in South Africa is a crucial piece of legislation that aims to regulate financial management in the national government, assuring the efficient and effective administration of revenue, spending, assets, and liabilities[113]. The Act also defines the obligations of those charged with financial management and addresses related problems. It was adopted to replace and supersede previous pieces of apartheid-era legislation issued by the Exchequer in 1975, and its reach is mainly limited to national and provincial governments. The PFMA is a framework legislation, and its execution is governed by regulations and directives issued by the National Treasury[114]. The Act is part of a broader strategy to enhance financial management in the public sector, and it is seen as a decisive, effective, and complete tool for combating corruption in South Africa. However, it has been criticized for the broad and partially unclear scope of the charges, providing judges with excessive leeway in the execution of the Act[115].

**African Union Convention on the prevention and combating of corruption**

The African Union Convention on Preventing and Combating Corruption (AUCPCC) provides a shared road map for member states to promote good governance and integrity in Africa. The Convention addresses a wide range of transgressions, including bribery, and advocates for the abolition of corruption in both the corporate and public sectors. The Convention strives to encourage and create systems necessary to prevent, detect, punish, and eradicate corruption and associated offenses in the public and private sectors[116]. The Convention also encourages, facilitates, and regulates collaboration among State Parties to ensure the efficacy of measures to identify, punish, and eradicate corruption. As of January 2020, 43 states have ratified the treaty, and 49 had signed it. The Convention's implementation requires a multifaceted strategy, which



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112. Prevention and Combating of Corrupt Activities Act 12 of 2004 <https://www.gov.za/documents/prevention-and-combating-corrupt-activities-act-0>.
113. Public Finance Management Act 1 of 1999 <https://www.gov.za/documents/public-finance-management-act>.
114. South Africa: Consolidated Acts <https://www.saflii.org/za/legis/consol_act/pfma1999206/>.
115. Public Finance Management Act - PFMA - Legislation - Government Supplier Community <http://marketsqr.com/government_supplier_community/w/legislations/2683.public-finance-management-act-pfma>
116. African Union Convention on Preventing and Combating Corruption - The Faculty of Law <https://www.jus.uio.no/english/services/library/treaties/04/4-04/combating-corruption.html.

includes legal frameworks, engagement with the corporate community, and participation by civil society organizations and the media. The Convention provides guidance and support for preventing and combating corruption, and its implementation is a priority in many African countries[117].

Nigeria adopted the African Union Convention on Preventing and Combating Corruption (AUCPCC) in an effort to eliminate corruption[118]. The convention also intends to promote, facilitate, and regulate collaboration among State Parties in order to ensure the effectiveness of anti-corruption measures. The implementation of the AUCPCC in Nigeria is part of a larger effort to eliminate corruption and restore the country's reputation in the international community[119]. The convention represents a significant step in Nigeria's anti-corruption efforts and underscores the country's commitment to addressing this pervasive issue.

Nigeria has maintained a firm stance on the African Union Convention on the Prevention and Combat of Corruption (AUCPCC). The government adopted the treaty with the primary goal of eradicating corruption in African countries. One of its primary goals is to promote and enhance the systems necessary to prevent, identify, prosecute, and eliminate corruption and associated offenses in both the public and private sectors. Furthermore, it seeks to promote, facilitate, and regulate collaboration among State Parties in order to ensure the efficacy of measures to identify, punish, and eliminate corruption and associated offenses. Nigeria's adoption of the AUCPCC indicates its determination to dealing with the prevalent issue of corruption and rebuilding its image in the international community[120].

In Ghana, the AUCPCC represents a significant step in the country's anti-corruption efforts. The convention addresses a wide range of offenses, including bribery, and advocates for the abolition of corruption in both the corporate and public sectors. It also encourages, enables, and regulates



117. Promoting the African Union Convention on Preventing and Combating. https://www.transparency.org/en/publications/promoting-african-union-convention-preventing-combating-corruption

118. Hastings International and Comparative Law Review <https://repository.uclawsf.edu/cgi/viewcontent.cgi?article=1871&context=hastings_international_comparative_law_review>.

119. United Nations Office on Drugs and Crime <https://www.unodc.org/nigeria/en/nigeria-commemorates-the-6th-african-union-day-of-anti-corruption.html>.

120. African Union Convention on Preventing and Combating Corruption | ClientEarth <https://www.clientearth.org/latest/documents/african-union-convention-on-preventing-and-combating-corruption/>.

collaboration among State Parties to ensure the efficacy of measures to identify, prosecute, and eliminate corruption and associated offenses. The implementation of the AUCPCC in Ghana entails a multifaceted strategy, including regulatory frameworks, engagement with the corporate community, and the participation of civil society organizations and the media.

Ghana has shown a strong stance on the African Union Convention on Preventing and Combating Corruption (AUCPCC). The country has been committed to promoting and strengthening the development in Africa by implementing mechanisms to prevent, detect, punish, and eradicate corruption and related offenses in both the public and private sectors. Furthermore, Ghana has actively promoted, facilitated, and regulated collaboration among State Parties to ensure the efficacy of measures to identify, punish, and eradicate corruption and associated offenses. This commitment indicates Ghana's determination to combating corruption and its influence on the socioeconomic growth of the country and the African continent as a whole[121].

In South Africa, the AUCPCC represents a significant step in the country's anti-corruption efforts. The convention covers a wide range of offenses, including bribery, and calls for the eradication of corruption in the private and public sectors. It also promotes, facilitates, and regulates cooperation among the State Parties to ensure the effectiveness of measures to detect, punish, and eliminate corruption and related offenses[122]. South Africa's position on the African Union Convention on Preventing and Combating Corruption (AUCPCC) reflects a commitment to the convention's objectives. The AUCPCC seeks to promote and strengthen the development in Africa of mechanisms necessary to prevent, detect, punish, and eradicate corruption and related offenses in the public and private sectors. South Africa, as a signatory to the convention, has demonstrated its dedication to promoting, facilitating, and regulating cooperation among the State Parties to ensure the effectiveness of measures to detect, punish, and eradicate corruption and related offense. The country's involvement in the AUCPCC reflects its commitment to addressing corruption and its impact on the socio-economic development of the African continent[36].

## 2.5 The Gap in Knowledge

[121] The African Union Convention on Preventing and Combating ... <https://www.jstor.org/stable/27607931>.

[122] Promoting the African Union Convention on Preventing and Combating… <https://www.transparency.org/en/publications/promoting-african-union-convention-preventing-combating-corruption>.

From all the literature reviewed so far, it could be seen that several anti-corruption measures in lieu of the provisions of the Convention have been put in place, the challenges were identified, and recommendations proffered by the several in the literature reviewed, yet the monster keeps rearing its ugly head. One notable feature in all the existing literature on this research is the overwhelming focus on the State as the principal actor in combatting corruption, since prosecutorial and investigatory powers are only vested on the State and its machinery, no significant role is given to the masses who suffer most from corrupt practices in the fight against corruption, save for the whistleblowing policy recently introduced by this administration, which the researcher believes has not been so effective.

The following, therefore, are the potential gaps in knowledge that this study proposed to bridge:

1. Effectiveness of anti-corruption laws in Nigeria: the study evaluated the extent to which Nigerian anti-corruption laws have succeeded in preventing and combating corruption in the country. It analyzed the existing legislation, enforcement mechanisms, and judicial outcomes to identify the gaps and weaknesses that hinder their effectiveness.

2. Implementation challenges of the United Nations Convention Against Corruption (UNCAC) in Nigeria: this study assessed the challenges faced by Nigeria in implementing the provisions of UNCAC. It Analyzed the gaps between the requirements of UNCAC and the Nigerian legal framework, institutional capacity, and resource constraints. Examine the impact of these challenges on the country's anti-corruption efforts.

3. Role of international cooperation in combating corruption: the study investigated the role of international cooperation, as envisioned by the UNCAC, in strengthening Nigeria's anti-corruption measures. It also analyzed the effectiveness of mutual legal assistance, extradition, asset recovery, and other mechanisms in facilitating cooperation between Nigeria and other countries in combating corruption. Identify any gaps or limitations in the implementation of such cooperation.

4. The role of whistleblowing in anti-corruption efforts: This study explored the significance of whistleblowing in deterring and uncovering corruption in Nigeria. Evaluate the legal framework and institutional support for whistleblowers in the country, examining their

effectiveness. Identified limitations that hinder whistleblower protection and encourage recommendations to strengthen the system.

5. Civil society and public participation in anti-corruption efforts: the study investigated the involvement of civil society organizations, the media, and citizens in the prevention and control of corruption in Nigeria. Assess the legal and practical frameworks that facilitate or hinder their participation. And identify gaps in terms of access to information, public awareness, and the overall effectiveness in controlling corruption through increased participation.

6. Comparative analysis of anti-corruption laws and practices: the research conducted a comparative analysis of the anti-corruption legal framework and practices in Nigeria and other countries. It identified successful strategies and measures implemented in other jurisdictions that could be adopted or adapted in the Nigerian context. And analyzes differences in approaches and suggest improvements or reforms for Nigeria's anti-corruption efforts.

## Chapter Three

## Legal Framework for Anti-Corruption in Nigeria

### 3.0. Provisions of the United Nations Convention Against Corruption

The United Nations Convention against Corruption (UNCAC) is a crucial international legal instrument aimed at combating corruption. In Nigeria, several strategies have been implemented to combat corruption and restore the country's image in the international community, including the adoption of the African Union Convention on the Prevention and Combating of Corruption. This convention aims to prevent, detect, punish, and eradicate corruption in the public and private sectors[123].

In Ghana, there has been a growing emphasis on anti-corruption efforts, with the business community expressing resentment towards the bribes paid to corrupt officials. The UN Global Compact has been working to engage the local business community and has made notable progress in anti-corruption initiatives. Civil society organizations and the media have also played key roles in combating corruption in Ghana[124].

Similarly, in South Africa, there has been a focus on anti-corruption initiatives involving both the private and public sectors. The heightened legal scrutiny and the role of civil society organizations and the media have been emphasized in the fight against corruption[125].

The UNCAC provides guidance and assistance for the prevention and fight against corruption, and its implementation is a priority in many African countries, including Nigeria, Ghana, and South Africa. The efforts to combat corruption in these countries involve a multi-faceted approach, including legal frameworks, engagement with the business community, and the involvement of civil society organizations and the media.



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123. Ending corruption in Africa through United Nations inspections <https://www.jstor.org/stable/20869717>.
124. For African business, ending corruption is 'priority number one' <https://www.un.org/africarenewal/magazine/august-2010/african-business-ending-corruption-%E2%80%98priority-number-one%E2%80%99>.
125. Journal of International Business and Law <https://scholarlycommons.law.hofstra.edu/cgi/viewcontent.cgi?article=1137&context=jibl>.

### 3.1 United Nations Convention Against Corruption

The United Nations Convention against Corruption (UNCAC) is a universal legal instrument to deal with the menace of Corruption including corruption at the global level. The United Nations Convention Against Corruption (UNCAC) is a legally binding universal anti-corruption document that includes five major areas: preventive measures, criminalization and law enforcement, international collaboration, asset recovery, and technical aid and information exchange[126]. It addresses different forms of corruption in both the public and private sectors, including bribery, influence peddling, and function abuse. One of its key characteristics is the introduction of a particular chapter on asset recovery, which aims to return assets to their original owners, including countries from where they were illegally seized[127].

However, several scholars have noted shortcomings in the convention's provisions, particularly in terms of required language and ability to impact the domestic legal systems of its States Parties. Despite being a global treaty, UNCAC has been criticized for having weak and vague principles, which may restrict its usefulness in influencing domestic legal systems and preventing international collaboration in areas such as extradition and mutual legal assistance[128].

The United Nations Convention Against Corruption (UNCAC) is a legally binding international treaty that aims to prevent and combat corruption in all its forms and the provision of the treaty include[129]:

1. **Preventive measures:** The Convention encourages countries to adopt and implement codes or standards of conduct for public officials, as well as to establish independent bodies to investigate allegations of corruption.
2. **Criminalization and law enforcement:** The Convention compels countries to outlaw several forms of corruption, including bribery, influence peddling, and abuse of functions. It also outlines processes for governments to recover assets that have been seized illegally.



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126. Convention against Corruption <https://www.unodc.org/unodc/en/treaties/CAC/>.*
127. Negotiating Peer Review of the UN Convention Against Corruption <https://www.jstor.org/stable/24526380>.
128. The Limitations of the United Nations Convention against Corruption <https://academic.oup.com/book/36270/chapter-abstract/316512651?redirectedFrom=fulltext>.
129. 2003 United Nations Convention against Corruption - UNTC <https://treaties.un.org/Pages/ViewDetails.aspx?chapter=18&clang=_en&mtdsg_no=XVIII-14&src=IND>.

3. **International cooperation:** The Convention promotes cooperation among countries in criminal matters related to corruption, including extradition, mutual legal assistance, and law enforcement.
4. **Asset recovery:** The Convention includes a chapter on asset recovery, which aims to return assets to their original owners, including countries from which they were taken illegally.
5. **Technical assistance and information exchange:** The Convention encourages countries to provide technical assistance and share information to help prevent and combat corruption.

The UNCAC has been ratified by the vast majority of United Nations Member States, making it a powerful tool in the global fight against corruption.

The United States was the only country for 25 years to criminalize, through the Foreign Corrupt Practices Act (FCPA), the bribery of foreign public officials in international business transactions. National measures against corruption in the private sector were also relatively limited, though not as limited as those against transnational bribery. Many countries also had poorly developed internal control systems and requirements for corporate recordkeeping. Finally, most countries, including major capital exporting countries, allow companies to deduct taxes for bribes. Additionally, there were practical and legal obstacles that hindered international cooperation in the investigation and prosecution of cases. These obstacles included bank secrecy, dual criminality requirements, prosecutors' inexperience handling the complexity of transnational corruption offences, and a lack of political will in many nations.

Early in the 1990s, a number of things happened that started to alter the political landscape both at home and abroad with regard to the corruption issue. Among other developments, the fall of the Berlin Wall and the Soviet Union, the expansion of democracy and more open societies (including a free press) throughout much of the world, globalization, and the predominance of market-based economic models created an environment that was favorable to openness, transparency, and merit-based The costs of corruption were widely recognized by multinational corporations, and the distortions it caused were increasingly felt by governments and international organisations.

The swift evolution of global anticorruption norms was accelerated by these incidents. Almost a

hundred nations have ratified treaties in the last ten years that mandate that they prosecute international bribery of foreign officials under the FCPA's anti-bribery provisions, that money laundering where the base offence is corrupt activity be prosecuted, and that they cooperate with other nations in their enforcement and investigation efforts. The development of international standards started with a regional convention in Latin America in 1996, spread to the major capital-exporting nations with the OECD Convention in 1997, gained regional traction with the adoption of the European Union Convention in the late 1990s, the Council of Europe Criminal and Civil Law Conventions, and the African Union Convention in 2003. To name a few of the most notable developments, the trend expanded to international financial institutions with the World Bank's adoption of new anticorruption rules in 1997[130].

Even with their speed and significance, these advancements remained haphazard. In light of this and following the conclusion of the Convention Against Transnational Organized Crime in November 2000, which has some anticorruption measures, the United Nations resolved in late 2000 to pursue the negotiation of an international convention that would be exclusively dedicated to the problem of corruption. This convention, also known as the United Nations Convention Against Corruption (or "UN Convention" or "UN Corruption Convention"), is an attempt to create global anticorruption norms, including a shared set of duties for nations to collaborate on investigations and enforcement. Negotiations started in early 2002, following preliminary work in 2001. When the Convention's wording was approved in the autumn of 2003, they came to an end. On December 9, 2003, the Convention was made available for signature in Merida, Mexico, and it came into effect on December 14, 2005. 50 countries had ratified the Convention as of April 2006, out of the 140 that had signed it[131].

Important international players who are not signatories to any other international anticorruption convention are among the parties to the UN Convention. The People's Republic of China stands out in this respect. Furthermore, supporters of the Convention have already been drawn from



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130. Lucinda, A.L. 'The New Global Legal Framework: The OECD, OAS, and Council of Europe Antibribery Conventions: New International Standards and National Anti-Corruption Laws: Challenges for Effective Implementation And Enforcement, prepared for the IBA/ICC/OECD Conference on "The Awakening Giant of Anti-Corruption Enforcement," Paris 22-23 April 2004 ("2004 Paris Conference Comparative Paper"), IBA, <www.ibanet.org>.

131. The full text of the convention is available on the U.N. web site. <http://www.unodc.org/pdf/crime/convention_corruption/signing/Convention-e.pdf. An index of signatories and parties is also available there. See http://www.unodc.org/unodc/crime_signatures_corruption.html>.

almost every corner of the world. Its swift adoption by a significant number of nations, and the number is still rising, suggests that it has the ability to establish truly global norms and a global framework for government collaboration in the prosecution of corruption cases. Due to its universality, the Convention can fulfil a function that is not possible for any other international anticorruption agreement. Therefore, the UN Convention's importance to efforts to prevent corruption is undeniable.

In addition, the Convention covers topics that other agreements had not yet addressed, such as asset recovery and its rules on collateral effects, which are more expansive in nature. As a result, it also carries some hazards and may provide prosecutors and other private players with new tools to fight corruption.

**Preventive Measures**

The United Nations Convention Against Corruption (UNCAC) addresses five major areas: preventive measures, criminalization and law enforcement, international collaboration, asset recovery, and technical aid and information exchange. In terms of preventive measures, the convention encourages countries to design and implement effective, coordinated anti-corruption policies, establish independent anti-corruption authorities, and improve openness, efficiency, and the application of objective criteria in the public sector. It also mandates the cooperation of civil society and non-governmental groups in preventing and combating corruption[132]. The UNCAC is the only legally enforceable universal anti-corruption instrument, with 188 states signed on as of August 2021. The convention's broad scope and required requirements make it a unique tool for combating corruption on a worldwide scale[133].

The UN Convention's preventative measures chapter goes beyond other anticorruption accords by emphasizing both public and private sector actions. It is noted that the private sector initiatives have the most potential to directly affect private businesses if they are put into place nationally.

A. **Public Sector Measures**

[132] About the UNCAC <https://uncaccoalition.org/the-uncac/about-the-uncac/>.
[133] United Nations Convention against Corruption <https://legal.un.org/avl/ha/uncc/uncc.html>.

The public sector measures include requirements (subject to varying degrees of obligation, as previously noted) for nations to create anticorruption policies and practices, to establish independent anticorruption bodies, to select civil servants on the basis of merit and, in accordance with their level of development, to pay them appropriately, to establish codes of conduct for public officials that include measures to combat conflicts of interest, to implement transparent procurement systems, and to take other actions to enhance the transparency and accountability of public finances. Article 11 contains provisions that are fairly general in nature and pertain to the prevention of corruption in the prosecution and justice services.

In accordance with Article 10 of the public sector preventive measures, nations must also take steps to improve openness in public administration generally. These steps may include passing legislation granting freedom of information, streamlining administrative processes, and disseminating information. They mandate that nations take action to advance public access to information and opportunities for public participation in government decision-making, within their capacity and in compliance with core principles of domestic law (Article 13). If the United States' experience is any guide, the countries that implement these measures may find that they have a major effect.

Article 7(3) of the UN Convention, which addresses campaign money, is arguably the most contentious of the public sector preventive measures. According to this clause, nations must only "consider" implementing "necessary legislative and administrative measures, compatible with the aims of this Convention and in line with the core values of their national legal systems, to improve transparency in the funding of political party campaigns and, where relevant, candidates for elected public office.

This clause has drawn criticism for being so flimsy as to be completely useless due to the ambiguous nature of the "must consider" obligation. More vigorous action was anticipated, especially by those who believe that the U.S. system of campaign finance is crooked.

B. **Private Sector Measures**

The private sector-focused preventive measures in Chapter II urge nations to adopt a range of actions to stop corruption in the private sector, all while adhering to the core tenets of their own

national legal systems. The quantity of preventive actions aimed at the private sector seems to indicate a shift in emphasis away from the public sector and a better understanding of the critical role that private sector performance and compliance play on the "supply side" of the corruption issue.

The UN Convention's clauses pertaining to the private sector mostly, but not exclusively, address the need to set up accounting and internal control requirements that roughly align with the FCPA's books and records regulations. These provisions also address measures to promote corporate transparency, such as those that help identify the legal and natural persons involved in the establishment and management of corporate entities; measures to restrict the activities of former public officials (also known as "revolving door" provisions); and the prohibition of bribes being tax deductible. Additionally, these provisions address the promotion of corporate codes of conduct, best practices, and compliance programs for business and professions. (Section 12).

Additionally, the UN Convention mandates that nations implement a range of preventive measures aimed at preventing money laundering (AML). Additional AML-related preventive actions are included in the asset recovery chapter and serve to supplement these efforts. (See, for example, Article 14; Article 52, as addressed in Section VI, below). It surpasses the AML requirements of previous treaties, which concentrate on criminality, in this regard. Financial Action Task Force (FATF) non-treaty-based standards are the basis for many new AML preventive measures, such as the creation of regulatory frameworks for bank and non-bank financial institutions, the creation of financial intelligence units (FIUs), and protocols to track cross-border cash transfers and the movement of negotiable instruments. Additionally, financial institutions are subject to softer requirements, such as origination to provide identifying information in relation to electronic funds transfers, and enhanced scrutiny obligations for transactions that do not meet the established transparency standards. These requirements state that financial institutions "must consider implementing appropriate and feasible measures" in relation to certain activities.

**Criminalization**

The United Nations Convention Against Corruption (UNCAC) contains a chapter on criminality and law enforcement. This chapter demands countries to establish criminal and other offenses to

encompass a wide variety of acts of corruption, such as bribery, trading in influence, abuse of functions, illegal enrichment, and numerous acts of corruption in the private sector[134]. The convention's criminalization provisions also address offenses committed in support of corruption, including money laundering and obstructing justice[135]. However, the implementation of these provisions presents significant challenges for many countries, and there are concerns about the limited capacity of the convention to influence the domestic legal systems of its state parties[136].

Even though it is narrower in scope than what was discussed during the UN Convention's negotiation, the criminality portion of the finalized agreement, Part III, asks for the prosecution of a broad range of corrupt activities. Even while its rules seem to go beyond the broad scope of the regional convention, its broad scope and approach align more with the CoE (Criminal Law) and OAS (Regional Conventions on Anti-Corruption than with the OECD Antibribery Convention, which has a more focused reach. Several of the suggested crimes seem to have quite wide definitions; it will probably take national legislation and enforcement for them to be fully implemented before their full applicability can be understood. But even at this early stage, it's clear that several of the requirements might have a big impact on private parties' ability to comply.

A wide range of possible duties regarding criminalization are outlined in Part III, ranging from the obligatory (such as "shall adopt") to the optional (such as "shall consider adopting") and several wordings in between. Even if it appears that states are free to express reservations about this Chapter's provisions[137] The criminalization requirements of the UN Convention are still, in the end, quite ambitious, even when additional restrictions or escape clauses apply as mentioned above.

A number of other matters that are essential to the administration and enforcement of these



134. UNCAC. <https://star.worldbank.org/focus-area/uncac>.
135. Implementation of Chapter III (Criminalization and Law Enforcement) of the United Nations Convention Against Corruption. <https://www.ojp.gov/ncjrs/virtual-library/abstracts/implementation-chapter-iii-criminalization-and-law-enforcement>
136. United Nations Office on Drugs and Crime. <https://www.unodc.org/ropan/en/AntiCorruptionARAC/united-nations-convention-against-corruption.html>.
137. International law, particularly the Vienna Convention on the Law of Treaties, imposes some general limitations on reservations authority. In general, the reservations must be germane and should not vitiate the basic purpose of the Treaty. Vienna Convention on the Law of Treaties, 1115 U.N.T.S. 331, arts. 2(1)(d) & 19, entry into force Jan. 20, 1980.

offences are covered in Chapter III. For instance, almost all of the offences need purpose; however, as will be explained later, the Convention (Article 28) does for knowledge and intent to be inferred from the circumstances.

Last but not least, Chapter III has some very contentious statements about private rights of action and the effects of corruption. Part IV covers each of these in detail.

**Criminalization Requirements**

This is a synopsis, broken down article by article, that aims to emphasize some of the salient characteristics of the corrupt activities that are (in varied degrees, as mentioned) subject to the criminality criteria in Chapter III.

Article 15: Bribery of National Public Officials: This item mandates that domestic bribery of public officials be made illegal, an act that is now prohibited by the majority of national legislation. The "promise, offering or giving, to a public official, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise of his or her official duties" is the definition of the offence, which is less expensive than many current national laws but essentially consistent with other conventions that include this type of offence. The extent to which Article 2(a) defines "public official" is a crucial question concerning the interpretation of this clause. A semi-autonomous definition of official-ship is contained in the UN Convention, which defines officials as those who fall into specific categories regardless of local legislation. However, the definition also encompasses anyone who is defined as a public official by local law. The autonomous part of the term refers to representatives of all three parts of government, naming legislative and executive (which the travaux préparatoires imply will include the military) officials in particular[138], those who carry out public functions, including judicial and administrative personnel as well as representatives of public agencies or businesses. Unfortunately, the word "public enterprise" lacks a meaning[139].



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[138.] Paragraph 2, Report of the Ad Hoc Committee for the Negotiation of a Convention against Corruption on the work of its first to seventh sessions, Addendum, Interpretative notes for the official records (travaux préparatoires) of the negotiation of the United Nations Convention Against Corruption, A/58/422/Add.1, note 38, 7 October 2003 (hereinafter, "Interpretive Notes").

[139.] Where a government owns all or a majority of the equity of an enterprise, there is generally little disagreement

Article 16: Bribery of Foreign Public Officials or Officials of Public International Organizations: The UN Convention's clause is comparable to the Foreign Corrupt Practices Act (FCPA) in the United States and the international bribery offence defined by the OECD Antibribery Convention's Article 1(1), among other treaties. The supply and demand sides of transnational bribery are treated differently by Article 16, which only considers the criminalization of the demand side of transnational bribery and only requires the supply side (Article 16(1)) of bribes promised, offered, or given to foreign public officials of public international organisations to be criminalized (Article 16(2))[140]. The definition of "foreign public official" in this article is found in Article 2(b) of the new Convention, which defines it autonomously and essentially parallels the definitions found in the OECD Convention and the U.S. FCPA. Article 2(c) defines "official of a public international organisation as international civil servants or, somewhat circularly, persons authorised to act for a public international organisation (not defined or scheduled)."

Article 17: Embezzlement, Misappropriation, or Other Diversion of Property by a Public Official: This article requires reading, self-explanatory, and primarily addresses the conduct of public authorities as opposed to private practices.

Article 18: Trading in Influence: A non-mandatory article that "shall consider" is aimed at public authorities. This article is so contentious that it borders on lobbying even in its optional form. In simultaneous supply and demand side provisions, trading in influence measures is described as the act of directly or indirectly offering, promising, or giving (or, on the demand side, soliciting or accepting) an undue advantage to a public official or to any other person in order for the public official or person to abuse his or her actual or perceived influence in order to obtain from a State Party administration or public authority any undue advantage for the person who started the act or for any other person.

Compared to the suggestions that were taken into consideration throughout the talks, this final



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that it should be treated as a public enterprise. Where, however, an enterprise has been partially privatized, or the government has only a minority equity interest but retains significant management or control authority, questions may arise about its status. The issue becomes even more difficult when the government stake is held through intermediate entities rather than directly. One would have expected a similar approach to this issue as the Convention took to the definition of official – establishing an autonomous standard that local law could expand but not contract.

[140.] Some have criticized this difference; however, it likely arises because of the jurisdictional and immunities issues that arise in attempting to criminalize the activities of another country's public officials.

language is narrower. For example, previous versions of the UN Convention stated that the infringement occurred regardless of whether persuasion was used and broadened the definition of the "undue advantage" prone to include any advantageous option or whether the desired outcome was achieved as a result of the purported influence[141].

A section of the Convention bears similarities to a provision of the CoE Criminal Law Convention, and anti-trading in influence provisions are now found in the codes of many European countries. It is also true that American law does not entirely define inappropriate influence, despite the fact that lobbying is permitted in the country and is governed by laws like the Lobbying Disclosure Act. In addition to the action/inaction in relation to duties prong, the U.S. FCPA and domestic bribery legislation, 18 U.S.C. § 201, contain an "influence" prong. This means that benefits given to an official, whether directly or indirectly, are given corruptly in order to influence an official action or decision,[142] [143] if the activities take place in a business setting, both the actions and the incentives granted to obtain that decision, or action may be in violation of domestic bribery laws or the FCPA. Perhaps most importantly, the UN Convention's clause prohibiting trafficking in influence extends to all transactions, not only those involving direct interactions with public officials. It is imperative that multinational codes of conduct address this issue, which, while not a universal standard, appears to be gaining traction.

Article 19: Abuse of Authority: This non-mandatory provision only indirectly affects businesses and their employees because it only applies to public officials.

Article 20: Illicit Enrichment: This article mandates that states take into consideration creating an offence of illicit enrichment, pursuant to their constitutions and core legal principles. A substantial rise in a public official's assets that they are unable to justify in light of their legal income is what is meant by this definition. Thus, the offence and that specified in the OAS's Inter-American Convention Against Corruption are extremely similar. This provision appears to transfer the burden of proof from the prosecution to the defendant in criminal proceedings on the lawfulness of income, which raises constitutional concerns for certain nations, including the United States.



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[141.] Revised Draft United Nations Convention Against Corruption, art. 21, U.N. Doc. A/AC.261/3/Rev. 4, May 12, 2003.
[142.] Article 12, discussed in Section II.D.2, 2004 Paris Conference Comparative Paper, supra n. 1.
[143.] Lobbying Disclosure Act of 1995, P.L. 104-65, 109 Stat. 691, Dec. 19, 1995, codified at 2 U.S.C. § 1601, et seq.

The UN Convention provides the double escape hatches of basic and constitutional values in recognition of this.

Article 21: Private Sector Bribery The language used in this article is nonmandatory ("shall consider"). Since it can be used for financial, commercial, or economic activity, businesses can directly benefit from it to the extent that countries have adopted it. The crime is designed to be similar to the official bribery crime. On the supply side, it calls for offering, promising, or providing a private individual in any position with a "undue advantage" in exchange for that individual doing or abstaining from acting in violation of their obligations. A demand side mirror picture is available. Even if it's not required, if many states haven't already, it's feasible that they will make commercial bribery illegal. States have the option to reserve this provision, but it is already required by the CoE Criminal Law Convention.)[144]. Moreover, the EU has agreed that governments ought to outlaw bribery in the business sector. Since the distinctions between public and private sector bribes have grown increasingly hazy, many nations that have seen extensive privatisation have already come to the conclusion that they should be criminalised on an equal basis.

Although most states have laws against it, federal law in the United States does not specifically outlaw bribery in the private sector. However, federal prosecutors can still uncover certain commercial bribery by utilising already-existing laws, such as those pertaining to mail and wire fraud and interstate travel that facilitate racketeering, as demonstrated by the recent prosecution of the Salt Lake City Olympics. United States v. Thomas Welch and David Johnson, Indictment, filed[145].

Article 22: Misappropriation of Assets in the Private Domain: This clause is similar to the public sector clause (Article 17) mentioned before, with the exception that it is optional ("shall consider"). It is applicable to "any person who directs or works, in any capacity, in a private sector entity" and covers those who, by virtue of their position, embezzle any private cash, securities, or other valuables entrusted to them.

Article 23: Proceeds of Corruption Laundered: This is an obligatory clause that, as its name

[144.] Article 7; see Section II.D.2, id.
[145] (2000) (D. Ut.), Case No. 2:00CR-0324S.

implies, focuses on making actions involving the proceeds of corruption crimes illegal. Conversion or transfer of property, hiding or disguising the nature and origin of property, acquiring, possessing, and using property, as well as involvement in schemes involving money laundering, are among the acts. The UN Convention concentrates on actions related to awareness of all of these. It considers that money laundering of this kind may have both domestic and foreign corruption as antecedent offences, provided that the foreign corruption offences are crimes under the state laws that are pursuing the behaviour.

Compared to the money laundering rules of previous anticorruption agreements, these measures are more comprehensive. As an illustration, the OECD Convention merely mandates that overseas bribery be treated as a predicate offence on par with domestic bribery. They are not, however, as comprehensive as certain national anti-money laundering statutes. The articles of the UN Convention are all applicable to the proceeds of corruption. The ban on the interstate or international transfer of cash to further a corruption offence is one of the anti-money laundering provisions of US law that has been invoked most frequently in the fight against corruption in recent years[146].

Article 24: Concealment: This is a non-mandatory offence (it says "must consider") that does not aim to circumvent the AML requirements set forth in the article before it. It focuses on the concealment or continuing possession of property when the person in question is aware that the property is the consequence of any violation defined by the Convention.

Article 25: Obstruction of Justice: This is a mandatory offence that focuses on obtaining false testimony, obstructing the production of evidence or testimony in a corruption-related proceeding, and using physical force, threats, or intimidation to prevent a law enforcement or justice official from carrying out their official duties.

Article 27: Engagement and Attempt: This formulation would make participation illegal, but efforts and preparation for offences would remain legal. The rationale behind the Convention's differentiation is not totally evident. In summary, the UN Convention's criminalization chapter's

[146.] 18 U.S.C. § 1956(a)(2) (prohibiting interstate or international transfers of monetary instruments with the intent to promote a specified unlawful activity. The United States has relied on this provision in recent anti-corruption enforcement actions. See, e.g., United States v. Giffen, Case No. 1:03- cr-00404-WHP, filed April 2, 2003 (S.D.N.Y.); United States v. Bodmer, Case No. 1:03-cr-00947-SAS, filed Aug. 5, 2003 (S.D.N.Y.).

mandatory and non-mandatory measures differ as follows:

Required: bribery on the home front, on the supply side of international bribery, embezzlement of public officials, unlawful enrichment (with contingencies), money laundering, obstruction, and involvement.

Not Required: the demand side of international bribery; influence trading; misuse of position; bribery in the private sector; embezzlement in the private sector; efforts and planning.

**Law Enforcement in the United Nations Convention Against Corruption**

The United Nations Convention Against Corruption (UNCAC) contains a chapter on criminality and law enforcement. This chapter requires member nations to create criminal and other charges to encompass a wide variety of corrupt conduct, including bribery, influence peddling, abuse of functions, and unlawful enrichment. It also targets offenses committed to promote corruption, such as money laundering and obstructing justice. The convention emphasizes the need for cooperation between national law enforcement authorities and with the private sector to effectively enforce these provisions. However, the implementation of these measures presents significant challenges for many countries, and there are concerns about the limited capacity of the convention to influence the domestic legal systems of its state parties[147]. Despite these challenges, the UNCAC remains the only legally binding universal anti-corruption instrument, with 188 state parties as of August 2021[6].

The other sections of Chapter III address pertinent matters pertaining to the scope, interpretation, and law enforcement of the criminal corruption offences that are to be formed, rather than the actual offences themselves. This covers the jurisdiction, statute of limitations, immunities, and standards of culpability for legal people (businesses) as well as how the knowledge and intent standards of the offences are to be understood. These clauses strengthen the fundamentals of these offences and ought to encourage consistency across the country's legal systems.

Article 26: Sanctions against corporations and liability of legal persons Although nations must

[147.] Full Text of the UN Convention against Corruption – UNCAC <https://uncaccoalition.org/the-uncac/united-nations-convention-against-corruption/>.

hold legal persons (businesses) accountable for corrupt activities, this article does not mandate that they create corporate criminal liability, which is a feature of the US and certain other nations but has not traditionally been present in nations with civil law. It permits culpability to be of a criminal, civil, or administrative nature instead. Effective, proportionate, and dissuasive corporate sanctions are defined by the OECD, and this definition is adopted by the UN Convention as the standard worldwide.

Article 28: The Elements of an Offence May Be Knowledge, Intent, or Purpose: As mentioned in this section's opening, this article would let intent to be deduced from the circumstances. This aligns with the "willful ignorance" criteria applied in the United States in numerous criminal situations, including as money laundering and corruption. International anticorruption conventions now include this new clause. Similar to the "willful ignorance" threshold in the United States, this could have significant practical implications.

Article 29: Statute of Limitations: In accordance with the Convention, all offences defined under it must have a "long" statute of limitations imposed by the respective nation. Therefore, it would seem that even while a state might not be compelled to make some activities illegal, like bribery in the private sector, this Article would oblige it to give those crimes a lengthy statute of limitations. It is unclear what is meant by "long."

Article 30: Sanctions, Judgement, and Prosecution: Several key ideas are covered in this article, such as the fact that the seriousness of the crime should be considered when determining the appropriate punishment (such as parole or early release), that offenders should not be allowed to occupy public office, and that rights may be suspended or removed. However, paragraph 2, which addresses the subject of official immunities, will likely be the most problematic part of this article for the majority of people. All that is required is that states preserve, in conformity with [their] legal systems and constitutional principles, a suitable balance between any jurisdictional privileges or immunities granted to public officials for the discharge of their duties and the ability, when required, to pursue, prosecute, and decide cases pertaining to offences established at the Convention.

It seems, then, to grant governments virtually unlimited latitude in determining immunity. The fact that immunities constitute a major obstacle to prosecution in many nations and are managed

to protect even former politicians from legal action has been more and more evident in recent years. (For instance, by providing them with continuous immunity-granting figurehead roles in international organisations upon leaving national government)[148]. For sitting officials to carry out their obligations, there is undoubtedly a justifiable requirement for immunity from prosecution; nonetheless, these provisions don't appear sufficient. The note in favour of domestic law in paragraph 9 of this article further supports this worry. In the not-too-distant future, this will undoubtedly be a problem that has to be resolved on a global scale.

Article 31, Seizure, Confiscation, and Freezing: States must enact many confiscation-related laws in accordance with this article. Mandatory language is used in the duty, and the phrase "to the greatest extent possible within its domestic legal system" emphasises the significance of these steps. In addition to the proceeds of crime, it also covers property "destined for use" in offences as stated in 31(1)(b). The implementation of measures by countries to enable them to identify, trace, freeze, and confiscate proceeds and instrumentalities of offences related to corruption is necessary. In order to carry out the objectives of this article and specific asset recovery requirements of Chapter V, it further mandates in paragraph 7 that the courts of each state party have the authority to confiscate bank, financial, or commercial records, without taking bank secrecy into account. According to paragraph (8), it permits nations to demand that an offender—a phrase that is not defined—"demonstrate the lawful origin of such alleged proceeds of crime of other property subject to confiscation." But it says that these clauses "must not be interpreted in a way that would infringe upon the rights of legitimate third parties." They are by no means universal, even though they are already included in a number of national legislations. The broad implementation of such regulations may therefore have a substantial effect on enforcement agencies as well as corporate activities. The protection of victims, experts, and witnesses is outlined in

Article 32. Required terminology is used in this article. The safeguarding of individuals who report:

Article 33. A clause protecting whistleblowers is this one. Interestingly enough, though, it is

148. Latin Leaders' Legal Escape Hatch, washingtonpost.com, May 22, 2004, available at <http://www/washingtonpost.com/wp-dyn/articles/A47238-2004May22.html>.

worded much softer and is not required, as opposed to the previous article: "shall consider appropriate measures to provide protection against any unjustified treatment for any person who reports in good faith and on reasonable grounds."

Article 37: Assistance to Law Enforcement Agencies: According to this provision, states must consider reducing the penalties or even giving immunity to individuals who have voluntarily disclosed their involvement in an offence, as well as encouraging voluntary disclosures from those who have committed the offence. Since it is impossible for disclosing parties to predict the extent to which penalties will be lowered, many feel that existing U.S. enforcement officials' procedures do not provide appropriate incentives for voluntary disclosures. However, this provision would not require any modifications to present U.S. legislation. Furthermore, this field does not frequently employ the practice of immunity grants, which is applied in several fields of federal enforcement.

Article 38: Cooperation Among National Authorities: This article promotes information sharing among national authorities, even on a nation's own initiative.

Article 39 focuses on promoting the reporting of offences by the private sector. It is titled Cooperation Between National Authorities and the Private Sector. Although reporting is encouraged even for private parties who are regular citizens of a country, it is worded more strongly for financial institutions. This fits with the way anti-money laundering rules have been policing the private sector, especially financial institutions, in recent years.

Article 40: Bank Secrecy: According to this article, nations must set up procedures to get over the restrictions imposed by bank secrecy on domestic criminal investigations of anticorruption offences. Bank secrecy has not been completely eradicated, despite recent efforts to weaken it due to other agreements that limit its application as a shield against criminal law enforcement. This makes the provision's inclusion possibly very significant. One of the primary reasons the United States ratified the OAS Convention was because it contained similar restrictions.

Article 41: Criminal Record: Under this clause, nations are permitted to consider convictions for anticorruption offences committed in other states.

Article 42: Jurisdiction: In general, the proposed requirements are consistent with those

established in earlier treaties governing jurisdiction. They would apply to all of the offences listed in this section of the Convention and are therefore of great relevance. Most jurisdictional bases—such as nationality, habitual residence, and the protective principle—are optional, although some, like territoriality, are required (against a national of the state or the state itself).

The term "the place" is used in all jurisdictional requirements to refer to the offence scene. Thus, it seems that these rules address the offence in a unified manner. If States Parties strictly adhere to these requirements to establish a single location where an offence can be committed, it may limit jurisdiction to the extent that offences under the Convention, especially the offence of transnational bribery, are complex and capable of being committed in more than one jurisdiction. The UN Convention's jurisdictional provisions could not turn out to be sufficiently developed in this regard.

The potential of several states having jurisdiction over a particular issue is discussed in paragraph (5). It does not, however, go beyond the OECD Convention's requirements for nations to confer in order to take coordinated action. Those cases that are prosecuted frequently result in proceedings in various jurisdictions, despite the fact that questions regarding appropriate enforcement exist. Therefore, it might not be too soon to start outlining the standards for which a nation is primarily interested in pursuing legal action in the event of an alleged infringement. It could be argued that priority of interest should take precedence over prosecution priority in order to prevent numerous proceedings worldwide. Article 47 appears to be a step in the right direction in this regard, as will be covered in more detail in Part V.

**International Cooperation**

The United Nations Convention against Corruption (UNCAC) emphasizes the importance of international cooperation in the fight against corruption. It calls for collaboration between countries in areas such as extradition, mutual legal assistance, law enforcement cooperation, joint investigations, and the transfer of sentenced people. The convention also encourages the establishment of agreements or arrangements between states parties to enhance cooperation in addressing corruption-related offenses. However, the implementation of these measures presents significant challenges for many countries, and there are concerns about the limited capacity of

the convention to influence the domestic legal systems of its state parties[24,149].

The UNCAC's comprehensive approach and its provisions for international cooperation make it a significant instrument in the global fight against corruption. As of August 2021, the convention has 188 state parties, highlighting its widespread recognition and support[14].

The primary topics covered in Chapter IV of the Convention are extradition and mutual legal assistance. The UN Convention's provisions on these topics are intended to function as separate treaties were allowed by local legislation, similar to other anticorruption conventions. Additionally, they are meant to support already existing accords on mutual legal assistance and extradition.

It would take several pages to thoroughly examine all of the provisions in each area due to their extreme intricacy. The general goal of the Convention is to remove barriers (like laws requiring bank secrecy and dual criminality requirements) that are believed to have hampered prosecutions in the past and to try and establish a broad framework that facilitates international cooperation in investigations and enforcement proceedings. As said in the beginning, this Chapter's majority of the provisions are self-executing. States that are parties to the UN Convention are not permitted to pass any implementing legislation, in contrast to the criminalization provisions, for instance. But in certain situations, they will be governed by current national laws, and in other situations, they will be impacted by treaties. They consequently don't function in a vacuum. Upon implementation of an offence at the national level, Chapter IV takes effect regardless of whether it is mandatory or permissive in Chapter III.

In certain situations, the nature of the Chapter IV cooperation requirement depends on whether the offence involves dual criminality, or criminalization in both the seeking and requested states. For instance, crimes for which there is dual criminality between the nation requesting extradition and the nation where the subject of the request is present are subject to Article 44 (Extradition), which is necessary. The provisions of Article 44 only apply in a permissive (discretionary) manner with the requested country in the absence of such dual criminality. Article 44's objective is to establish an extradition mechanism within the treaty without requiring the use of additional



[149.] International cooperation <https://www.unodc.org/unodc/es/corruption/international-cooperation.html>.

treaties or national laws, similar to past anticorruption treaties. The UN Convention encourages States that do not accept the Convention as a basis for extradition to seek to conclude such treaties with other UN Convention countries to implement this article (Article 44(6)(b)), since it recognises that some countries (like the United States) require that an extradition treaty exist with any country to which it extradites, to ensure a level of comfort with that country's judicial system.

Under the UN Convention, there are few reasons to refuse extradition. Article 44(15) states as follows: No provision of this Convention may be construed as imposing an obligation to extradite if the State Party making the request has good reason to believe that the request was made in order to prosecute or punish an individual due to that individual's gender, race, religion, nationality, ethnic origin, or political opinions, or if complying with the request would negatively impact that individual's position for any of these reasons.

Furthermore, any factors specified in domestic legislation or relevant extradition treaties may be used as justifications for refusing extradition (Article 44(8)). Nevertheless, Article 44(16) states that refusing to extradite someone does not apply if the crime concerns fiscal (tax) issues. The United Nations Convention mandates mutual legal assistance for a wide range of activities, with the possibility of application of secrecy standards and limited usage guidelines. As previously said, bank secrecy is not a defence for a fiscal request nor a reason for denial (Article 46(8)). States may still refuse, nevertheless, for a number of reasons, such as those related to sovereignty, security, public order, and other vital interests. If the state that is refusing is allowed to specify the scope of these grounds, then some of them could be extremely broad. When it "is considered to be in the interests of the proper administration of justice, in particular where several jurisdictions are involved, with a view to concentrating the prosecution," states may take into consideration transferring criminal proceedings involving offences covered by the Convention from one state to another, according to Article 47. This extends beyond Article 42's very broad and lenient responsibility under the other Convention, which is covered in Part III.B, supra, which may be highly helpful in situations when several proceedings are brought about. Transboundary law enforcement cooperation is called for by Article 48, while collaborative investigations are permitted by Article 49.

As evidenced by past experiences with other international conventions, the cooperation clauses of these agreements may prove to be their most important tools, particularly with regard to offences similar to those defined by the FCPA. This is due to the fact that the evidence is practically always spread over several jurisdictions. Ten years ago, international cooperation was not as common as it is today. The provisions of the UN Convention in this respect have the potential to be very significant, not only because of their scope and depth but also—and perhaps most importantly—because of their ability to establish a worldwide, if not universal, enforcement network. This network has the potential to grow stronger as the more nations that ratify the Convention.

**Assets Recovery**

The United Nations Convention Against Corruption (UNCAC) includes a chapter on asset recovery, which aims to return assets to their legitimate owners, including countries from whom they were acquired illegally. This chapter introduces the asset return obligations outlined in Article 57 and describes an international asset recovery and return mechanism. The convention's sections on asset recovery address the management of frozen, seized, and confiscated assets pending return or final disposal, and it defines a comprehensive set of procedures for asset recovery[150, 151].

The UNCAC's asset recovery measures have been instrumental in addressing the challenge of returning confiscated assets to the countries from which they were taken illicitly. The convention's provisions and the work of organizations such as the United Nations Office on Drugs and Crime (UNODC) and the Stolen Asset Recovery (StAR) Initiative have contributed to the development of a framework for the systematic and timely return of assets stolen through acts of corruption[152]. This study is not intended to provide an exhaustive analysis of the UN Convention's asset recovery provisions. Let's just sum up by saying that Chapter V of the UN Convention is essentially a treaty inside a treaty. As was already said, it is the first anticorruption pact to deal with asset recovery.



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150. Confiscated asset returns and the United Nations Convention against Corruption. <https://star.worldbank.org/blog/confiscated-asset-returns-and-united-nations-convention-against-corruption>.
151. TRACK: Resources by Chapter of the Convention - Chapter V: Asset Recovery. <https://track.unodc.org/track/en/resources-by-UNCAC-chapter/chapter-V_asset-recovery.html>.
152. Asset Recovery <https://uncaccoalition.org/learn-more/asset-recovery/>.

But the chapter covers more ground than only asset recovery lawsuits. As previously mentioned, the Chapter also contains a variety of preventive measures, particularly with regard to AML (e.g., Article 52). Read them along with Chapter II, Preventive Measures, provisions. The rationale behind their inclusion was the notion that successful preventative actions could avert the need for expensive and challenging assets.

Although asset recovery is not explicitly stated as a fundamental right of states in the UN Convention, it is described as a "fundamental principle" of the Convention in Article 51. States are also instructed to cooperate and support one another in asset recovery to the greatest extent possible. Nonetheless, the Convention makes a concerted effort to protect the rights of legitimate buyers and other parties who have lawfully obtained property for value. The effectiveness of its attempt will depend on the particular circumstances that arise under national laws.

This chapter lays out procedures for property recovery through international cooperation in confiscation and mandates that nations set up procedures for property recovery directly, such as through civil lawsuits. Article 53(b) mandates that States "take such measures as may be necessary" to enable their courts to order that individuals who have committed violations of the Convention make restitution to another State Party that has suffered harm as a result of the violation. Despite likely being more limited than the restrictions of Article 35, this article undoubtedly creates an extra risk of civil responsibility. Additionally, measures are in place for the repatriation of seized assets, including their previous lawful owners.

The potential for property to be the target of asset recovery claims emphasises the necessity for businesses to carry out due diligence before purchasing property rights, especially those originating from corrupt regimes, in order to ascertain any potential hazards. It appears unlikely that businesses will be able to prevent themselves from obtaining such status by neglecting to perform due diligence, even though bona fide purchasers might be protected. It is more likely that they will be held accountable for any information that a reasonable and appropriate investigation would have turned up. Thus, this Chapter has broad consequences.

### 3.2 United Nations Office on Drugs and Crime (UNODC)

The United Nations Office on Drugs and Crime (UNODC) is a global leader in the fight against

illicit drugs, international crime, and terrorism. It was established in 1997 and is headquartered in Vienna, Austria[153]. The office aims to better equip governments to handle drug, crime, terrorism, and corruption-related issues, and to maximize knowledge on these issues. UNODC operates 20 field offices and approximately 500 staff members worldwide, working to educate people about the dangers of drug abuse, strengthen crime prevention, and assist with criminal justice reform[154]. The office also implements the United Nations lead program on terrorism, focusing on providing assistance to states in ratifying and implementing legal instruments against terrorism. UNODC's cooperation with other organizations, such as the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA), is based on improving data collection and analysis, developing standards, and enhancing the dissemination of information[32].

The United Nations Office on Drugs and Crime (UNODC) has legal measures against corruption under the United Nations Convention Against Corruption (UNCAC). The UN Convention Against Corruption is the only legally binding universal anti-corruption document that addresses five major areas: preventive measures, criminalization and law enforcement, international collaboration, asset recovery, and technical aid and information exchange. The Convention criminalizes not only basic types of corruption, such as bribery and misappropriation of public funds, but also trading in influence, concealment, and laundering of the proceeds of corruption. The UNCAC also addresses corruption-related charges such as money laundering and obstruction of justice, as well as problematic areas of private-sector misconduct. The UNODC is the Convention's custodian and works with states to ratify and implement anti-corruption legal instruments. The vast majority of the United Nations Member States are party to the Convention[12].

**Anti-Corruption Preventive Measures**

This chapter begins with attempting to define corruption before moving on to discuss the many types and forms of corruption, corruption in Nigeria, the United Nations Convention Against Corruption, and Nigeria's ratification of it. Before coming to a conclusion, the chapter delves deeper into the concept of anti-corruption preventive measures and what they involve under the convention.

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153. United Nations Office on Drugs and Crime (UNODC) official website <https://www.unodc.org>
154. dataUNODC | <https://dataunodc.un.org>.

### 3.3 Concept of Corruption

The term 'corruption' is a universal phrase that lacks a globally acknowledged definition. Interestingly, even the United Nations Convention Against Corruption, which was analyzed in this study and is one of the most important global anti-corruption tools, does not define corruption. The Convention simply enumerated and specified a range of offenses that should be criminalized by State Parties[155]. Regardless, so much ink has been spilled in an attempt to define corruption.

Transparency International (TI) defines corruption as:

"the abuse of entrusted power for private gain."[156]

The World Bank defines corruption as:

"the abuse of public office, for private gain."[157]

The definition of the World Bank restricts the definition of corruption to that involving public offices alone. While this may be true, since corruption largely involves public officials, it is also true however that corruption permeates through private institutions too. Uwais CJN (as he then was) captured it succinctly when he described corruption thus in *AG Of Ondo State V. AG Of the Federation & Ors*[158]:

"Corruption is not a disease which afflicts public officers alone but society as a whole." statutory explanation of corruption is given by the Corrupt Practices and Other Related Offences Act



155. United Nations Convention Against Corruption (adopted October 2003, entered into force December 2005) (UNCAC) art 15-25.

156. <https://www.transparency.org/en/what-is-corruption#> accessed 21 July 2020.

157. <http://www1.worldbank.org/publicsector/anticorrupt/corruptn/cor02.htm> accessed 21 July 2020.

158. (2002) LPELR-623(SC).

when it defined corruption as that which includes bribery, fraud, and other related offenses[159]:

According to the Black's Law Dictionary in 2009, corruption is defined as:

"an impairment of integrity, virtue, or moral principle; especially the impairment of a public official's duties by bribery or the act of doing something with an intent to give some advantage inconsistent with official duty and the rights of others; a fiduciary's or official's use of a station or office to procure some benefit either personally or for someone else, contrary to the rights of others"[160].

From the various definitions of corruption proffered above, this research seeks to adopt that of Transparency International, which defines corruption as the abuse of entrusted power for private gain. This is premised on the understanding of the nature of corruption by this research, which is to the effect that all corrupt practices emanate from the abuse/wrong use of a particular form of power wielded. The power may take the form of physical power, political power, economic power, academic/intellectual power, spiritual power et cetera. This power, in whatsoever form, would provide the fertile ground for its possessor to perpetrate a corrupt practice, because a powerless man, literally and in the real sense, is indeed powerless and incapable of doing anything.

**Types and Forms of Corruption**

Corruption manifests in various types and forms. Corruption may be Grand, Petty, Active, Passive, Political, or Systematic[161]. Explaining these types of corruption, Ahmed[162] posited that huge corruption happens when a high-level government official engages in behaviors that distort policies or the central functioning of the state, allowing him or her to profit at the expense of the public good. He described it as the type of corruption that infects the highest echelons of a national government, causing a widespread loss of trust in good governance, the rule of law, and economic stability. He went on to define petty corruption as the daily misuse of authority by



159. Corrupt Practices and Other Related Offences Act 2000, section 2.

160. Garner Bryan A and Henry Campbell Black, Black's Law Dictionary (9th edn, St Paul Minnesota West2009) 397.

161. Khalid-Ahmed, B.A.A. 'Role of Corruption In Human Rights Violation' (2014) 1 SRJHSEL 643.

162. Ibid.

low- and mid-level public officials in encounters with regular residents, many of whom are attempting to access basic commodities or services in places such as hospitals, schools, police departments, and other agencies. He described a circumstance in which a public official requests or expects money for performing an act that he or she is normally obligated by law to perform, or when a bribe is paid to get services that the office is barred from offering. He defines active and passive corruption as the supply and demand sides of corruption, such as giving and receiving bribes. He defines political corruption as the manipulation of policies, institutions, and procedural regulations in the allocation of resources and finance by political decision-makers who abuse their position to preserve their power and wealth[163]. While Systematic corruption occurs where corruption penetrates the entire society to the point of being accepted as a means of conducting everyday transactions[164].

Other forms of corruption include bribery, fraud, extortion, embezzlement, favoritism, and nepotism[165]. One of the most common forms of corruption is embezzlement, which this research defines as a circumstance in which a public official wrongfully enriches himself or others using public funds.

### 3.4 Corruption in Nigeria

Corruption has undoubtedly permeated Nigerian society. It pervades the country's governmental and business sectors and penetrates through the tiers of the Nigerian government from the highest to the lowest, as is public knowledge in Nigeria. Ikpeze[166] described aptly the situation when he lamented thus.

"Corruption is the most serious developmental challenge to Nigeria. Corruption is motivated by official tolerance for illicit gain, the concentration of wealth and economic power in the hands of a few, the merging of political and commercial interests, and complete reliance on crude oil for



163. Ibid.
164. Ibid.
165. Brown, G.M. 'Are the Anti-corruption Organs Curbing Corruption in Nigeria?' (2014) 1 SCSR Journal of Social Sciences and Humanities 11.

166. Ikpeze, N. 'Fusion of Anti-corruption Agencies in Nigeria: A Critical Appraisal' (2013) 1 Afe Babalola University: Journal of Sustainable Development Law and Policy 148-167.

revenue.

It undermines democracy and good governance in Nigeria. Corruption is also a threat to the security of human lives as thousands of lives are lost annually in Nigeria due to poor road and transport infrastructure, poor healthcare services,and poor security and social services generally. Corruption is rampant throughout Africa, particularly Nigeria, due to a lack of effective institutional and legal frameworks to tackle it. In Nigeria, various agencies and a substantial corpus of legislation exist to combat corruption. Despite the existence of a significant body of legislation and various institutions, corruption continues to be a massive cankerworm that has eaten deeply into the fabric of Nigeria."

The Supreme Court, the apex court of the land equally had this to say on corruption in Nigeria: "It is quite plain that the issue of corruption in the Nigerian society has gone beyond our borders. It is no longer a local issue. The Federal Republic's administration must address this national sickness. The terrible results of the horrible practice of corruption have put this nation on the list of the most corrupt nations on earth…. Corruption in all aspects of Nigerian life is a well-known problem that has plagued and continues to afflict the country. It is an undeniable fact that the country's current economic, moral, and/or morass is largely linked to the legendary virus known as corruption……."[167].

This is not far from the truth. Notable among these Corruption instances is the case involving Yusuf John Yakubu in 2013, a former Assistant Director of the Police Pension Board. Yusuf had been accused of embezzling about N24 billion from the Police Pension funds he was meant to oversee. Following a plea bargain arrangement, he entered a guilty plea on the three-count chargeand was sentenced to payment of a fine of N750,000.00 (N250,000.00) for each count and the forfeiture of his assets acquired with the embezzled funds. After many criticisms and condemnations of the judgment from various quarters in the country. The decision was finally reversed by the Court of appeal in 2018 where it held that the respondent Mr. John Yakubu Yusufu pay a fine of 22.9 billion Naira together with a term of imprisonment of 6 years which shall run consecutively[168].

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[167]. *AG Of Ondo State V. AG Of The Federation &Ors* [2002] LPELR-623(SC).
[168]. *FRN V Mr John YakubuYusufu* APPEAL NO. CA/A/366/2013.

The case of former Governor Lucky Igbinedion is equally worthy of note. Lucky Igbinedion, the former Governor of Edo State is popular, albeit sadly considered "lucky" indeed. Having beenaccused of looting about N 4.4 billion, at the end of the day, he was fined only the sum of N 3.5 million while he forfeited three landed properties to the Federal Government[169].

Also, former Governor of Bayelsa State, Governor Alamieyeseigha was charged for financial crimes for embezzling enormous funds belonging to the State and was sentenced to 12 years in prison on a six-count charge. He was sentenced to two years on each count, but all sentences ran concurrently, and the sentences run from the day he was arrested and detained in 2005. He was sadly released a few days after the judgment[170].

More recently, former Senate President Bukola Saraki faced an initial 16-count accusation of false asset declaration before the Code of Conduct Tribunal in September 2016. He was accused of filing an anticipatory disclosure of assets and hiding information about his holdings while he was governor of Kwara State from 2003 to 2011, and when he became a senator in 2011. The charges were subsequently amended to 18 counts. On his final appeal to the Supreme Court, the Supreme Court simply dismissed the charges against him and acquitted him for technical reasons[171].

The above cases do not only reflect the enormous corruption practices prevalent in the country but further, bring to fore the sad role played by the Nigerian Judiciary in facilitating rather than curbing its practice. In an instance where a person embezzles a huge amount of money only to be discharged after being fined a meager sum of money compared to what was stolen, or in a casewhere obvious corruption cases are established, but for some minor technical reasons the court goes on to discharge the accused, as in the above cases. Such development is indeed antithetical to the success of the fight against corruption.

This, of course, does not translate to the Judiciary not in any way helping in the fight against corruption nor the anti-corruption agencies not performing their functions. The truism of this



169. *Federal Republic of Nigeria v. Lucky Nosa khare Igbinedion & ors* (2014) LPELR-22760(CA).
170. <https://www.premiumtimesng.com/news/headlines/275242-updated-supreme-court-dismisses-sarakis-false-asset-charge.html> accessed 13 January 2021>.
171. <https://www.premiumtimesng.com/news/headlines/275242-updated-supreme-court-dismisses-sarakis-false-asset-charge.html> accessed 13 January 2021>.

assertion is seen in the very recent report of the success recorded by the Economic and Financial Crimes Commission (EFCC) where it recorded about 646 convictions and recovered more than N11 billion within the span of ten (10) months[172].

The point sought to be advanced however is that regardless of these successes emanating from court convictions in conjunction with the governmental agencies, it is not in doubt that corruption is still heating the Nigerian polity. This calls for more proactive measures, one that would expand the scope of engagements with the courts, in securing more corruption convictions. The latest report of the Transparency International Corruption Perception Index scoring Nigeria 25 out of 100 points falling below the global average of[173] is evidence of the monster's overwhelming presence.

### 3.5 The United Nations Convention Against Corruption and its Ratification by Nigeria

The United Nations Convention Against Corruption is one of several global treaties aimed at combating corruption. It was adopted by the United Nations General Assembly in October 2003 and came into effect in December 2005[174]. The purposes of the Convention are:

a. "To promote and strengthen measures to prevent and combat corruption more efficiently and effectively.

b. To promote, facilitate and support international cooperation and technical assistance in theprevention of and fight against corruption, including in asset recovery;

c. To promote integrity, accountability, and proper management of public affairs and public property"[175].

Nigeria, a State Party to the Convention signed the treaty on the 9th of December 2003 and ratified it on the 24th of October 2004[176]. Even though, the National Assembly is yet to domesticate the Convention and enact it into law, as required in the constitutional provision thus:

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172. <https://www.google.com/amp/s/www.vanguardngr.com/2020/10/efcc-records-646-convictions-recovers-more-than-n11-billion-in-10-months/amp/> accessed 13 January 2021.
173. <https://www.transparency.org/en/countries/nigeria> accessed 1 March 2021.
174. <https://www.u4.no/publications/uncac-in-a-nutshell-2019> accessed July 20, 2020.
175. United Nations Convention Against Corruption (adopted October 2003, entered into force December 2005) (UNCAC) art 1.
176. <https://www.unodc.org/nigeria/en/fast-tracking-the-effective-implementation-of-the-united-nations->.

"No treaty between the Federation and any other country shall have the force of law to the extentto which any such treaty has been enacted into law by the National Assembly"[177].

It is however strongly submitted that several legislation complying with different provisions of the Convention have been enacted into law by the National Assembly, by the provisions of the constitution, which states thus:

"The National Assembly may make laws for the Federation or any part thereof concerning matters not included in the Exclusive Legislative List to implement a treaty."[178]

For the avoidance of doubt, instances of that legislation include but are not limited to, Corrupt Practices and Other Related Offences Act[179], Economic and Financial Crimes Commission Act[180], Code of Conduct Bureau and Tribunal Act[181], and Nigerian Extractive Industries Transparency Initiative Act[182].

**Anti–Corruption Preventive Measures and what it entails under the Convention**

The Convention has eight (8) chapters and seventy– (71) articles and generally provides for the anti-corruption preventive measures in Chapter 2, which in turn contains ten (10) articles. Furthermore, Articles 5 and 6 both specifically provide for the preventive measures which is the central focus of this research, to wit, preventive anti-corruption policies and practices, and preventive anti-corruption body or bodies respectively.

For the sake of emphasis, reproduced below are the express provisions Article 5. Preventive anti-corruption policies and practices:

i. Each State Party shall, in accordance with the fundamental principles of its legal system, develop and implement or maintain effective, coordinated anti-corruption policies that promote the participation of society and reflect the principles of the rule of law, proper management of public affairs, and public property, integrity, transparency, and

177. Constitution of the Federal Republic of Nigeria 1999 (Cap C23 LFN 2004) s 12(1).
178. *Federal Republic of Nigeria v. Mr Diepreye Alamieyeseigha* FHC/ABJ/CS/157/14.

179. (Cap C31 LFN 2004).
180. (Cap E1 LFN 2004).
181. (Cap C15 LFN 2004).
182. Nigeria Extractive Industries Transparency Initiative (NEITI) Act, 2007.

accountability.

ii. Each State Party shall endeavor to establish and promote effective practices aimed at the prevention of corruption.

iii. Each State Party shall endeavor to periodically evaluate relevant legal instruments and administrative measures to determine their adequacy to prevent and fight corruption.

iv. States Parties shall, as appropriate and in accordance with the fundamental principles of their legal system, collaborate with relevant international and regional organizations in promoting and developing the measures referred to in this article. That collaboration may include participation in international programmes and projects aimed at the prevention of corruption.

**Article 6. Preventive anti-corruption bodies or bodies**

1. Each State Party shall, in accordance with the fundamental principles of its legal system, ensure the existence of a body or bodies, as appropriate, that prevent corruption by such means as:

a. Implementing the policies referred to in article 5 of this Convention and, where appropriate, overseeing and coordinating the implementation of those policies;

b. Increasing and disseminating knowledge about the prevention of corruption.

2. Each State Party grant the body or bodies referred to in paragraph 1 of this article the necessary independence, in accordance with the fundamental principles of its legal system, to enable the body or bodies to carry out its or their functions effectively and free from any undue influence. The necessary material resources and specialized staff, as well as the training that suchstaff may require to carry out their functions, should be provided.

3. Each State Party shall inform the Secretary-General of the United Nations of the name and address of the authorities or authorities that may assist other States Parties in developing and

implementing specific measures for the prevention of corruption[183].

The above provisions explain in clear terms the concept of anti-corruption preventive measures and the obligations of State Parties in that regard.

**Conclusion**

In conclusion, this chapter defined corruption after citing a plethora of definitions, as the abuse of entrusted power, adopting and adumbrating further on the definition proffered by Transparency International. The chapter also looked at the types and forms of corruption which may take the form of massive or petty, active or passive amongst other forms. The chapter went on to also look at corruption in Nigeria and the various unfortunate realities, making references to landmark corruption cases in the country as well as the attitude of the court in such cases. Even though it was admitted that some levels of success have been recorded so far by the activities of the Judiciary as well as the other organs of government through the anti-corruption agencies, the recent Corruption Perception Index still reiterates the overwhelming presence of corruption in the country which necessitates the need for more proactive measures. The chapter went further to look at the United Nations Convention Against Corruption and its ratification by Nigeria and further addressed the domestication controversies by submitting that in so far, several legislations has been enacted to that effect, it suffices. The chapter lastly discussed the concept of corruption preventive measures, taking a skeletal view of the Convention, concluded finally on the preventive anti-corruption policies and bodies under articles 5 and 6 of the Convention.



183. UNCAC, art 5 and 6.

## Chapter Four

## United Nations Convention against Corruption and the Nigerian Anti-Corruption Laws

Corruption is an insidious plague that has a wide range of negative impacts on society. It weakens democracy and the rule of law, causes violations of human rights, distorts markets, erodes the quality of life, and allows organized crime, terrorism, and other dangers to human security to thrive[184].

This wicked phenomenon exists in all countries, large and small, rich and poor, but its most harmful impacts are felt in the developing globe. Corruption disproportionately affects the poor by diverting development funds, diminishing a government's ability to deliver basic services, perpetuating inequality and injustice, and discouraging foreign help and investment. Corruption is a crucial factor in economic underperformance and a major barrier to poverty alleviation and growth.

The adoption of the United Nations Convention Against Corruption will send an important message that the international community is committed to preventing and combating corruption. It will serve as a warning to the corrupt that betraying the public trust will not be condoned. It will also underscore the significance of key principles like honesty, respect for the rule of law, accountability, and transparency in encouraging development and making the world a better place for everyone[185].

The new Convention is a tremendous achievement, and it complements another landmark agreement, the United Nations Convention against Transnational Organized Crime, which went into effect only a month ago. It is balanced, robust, and pragmatic, providing a new foundation for effective action and international cooperation.

The Convention establishes a comprehensive collection of norms, procedures, and rules that all countries can use to strengthen their legal and regulatory frameworks to combat corruption. It advocates for preventive measures and the prosecution of the most common types of corruption in both the public and private sectors. And it makes a significant step forward by compelling

184. United Nations office on crimes (Tackling corruption in illegal wildlife trade in Nigeria).

185. See corruption and integrity improvements initiatives in Developing Countries (United Nations Publications, Sales No. E98.III.B18).

Member States to return assets obtained via corruption to the country from which they were stolen.

These provisions, the first of their type, establish a new fundamental principle as well as a framework for increased collaboration among states to prevent and identify corruption and recover proceeds. Corrupt officials will have fewer options for hiding their illegitimate riches in the future. This is a particularly critical issue for many developing countries with corrupt top officials.

The United Nations Convention Against Corruption is the sole legally binding global anti-corruption treaty. The Convention's broad scope and the mandatory nature of many of its provisions make it a unique tool for crafting a comprehensive response to a global problem.

**The Convention covers five main areas:** Preventive measures include criminalization and law enforcement, international cooperation, asset recovery, technical aid, and information exchange. The Convention addresses a wide range of corruption issues, including bribery, influence peddling, abuse of functions, and various private-sector malfeasances. A hallmark of the Convention is the inclusion of a particular chapter on asset recovery, which aims to return assets to their original owners, including countries from where they were illegally seized. The vast majority of the United Nations Member States are parties to the Convention.

### 4.1 The States Parties to this Convention

Concerned about the gravity of the challenges and threats posed by corruption to societal stability and security, eroding democratic institutions and ideals, ethical principles and justice, and compromising sustainable development and the rule of law.

Concerned about the links between corruption and other types of crime, particularly organized crime and economic crime, such as money laundering.

Concerned further about cases of corruption involving large amounts of assets, which may account for a significant share of a state's resources and endanger political stability and long-term development.

Convinced that corruption is no longer a local issue, but rather a global one that affects all cultures and economies, international collaboration to prevent and regulate it is critical.

Convinced also that a broad, multidisciplinary approach is essential to properly prevent and resist corruption.

Convinced furthermore that the availability of technical assistance can play an essential role in improving States' abilities to prevent and resist corruption effectively, particularly by developing capacity and establishing institutions.

Convinced that the illegal acquisition of personal riches can be especially harmful to democratic institutions, national economies, and the rule of law.

Determined to effectively prevent, detect, and deter foreign transfers of illegally acquired assets, as well as to promote international asset recovery cooperation.

Recognizing the fundamental principles of due process of law in criminal and civil or administrative actions to determine property rights.

Bearing in mind that the prevention and eradication of corruption is the responsibility of all states, and that in order for their efforts to be effective, they must collaborate with one another, with the support and involvement of individuals and groups outside the public sector, such as civil society, non-governmental organizations, and community-based organizations.

Bearing in mind the principles of proper management of public affairs and public property, fairness, responsibility, and equality before the law, as well as the need to protect integrity and foster a culture of anti-corruption, I commend the work of the Commission on Crime Prevention and Criminal Justice and the United Nations Office on Drugs and Crime in preventing and combating corruption.

Recalling the work carried out by other international and regional organizations in this field, including the activities of the African Union, the Council of Europe, the Customs Cooperation Council (also known as the World Customs Organization), the European Union, the League of Arab States, the Organisation for Economic Cooperation and Development and the Organization of American States,

Taking note with appreciation of multilateral instruments to prevent and combat corruption, including, inter alia, the Inter-American Convention against Corruption, adopted by the Organization of American States on March 29, 1996, the Convention on the Fight against Corruption involving Officials of the European Communities or Officials of Member States of the European Union, adopted by the Council of the European Union on May 26, 1997, and the Convention on Combating Bribery, the Criminal Law Convention on Corruption, adopted by the Committee of Ministers of the Council of Europe on 27 January 1999, the Civil Law Convention on Corruption, adopted by the Committee of Ministers of the Council of Europe on 4 November 1999, and the African Union Convention on Preventing and Combating Corruption, adopted by the Heads of State and Government of the African Union on 12 July 2003, Welcoming the entry into force of the United Nations Convention on Corruption on September 29, 2003,

**Article 5**

**Preventive anti-corruption policies and practices**

1. Each State Party shall, in accordance with the fundamental principles of its legal system, develop and implement or maintain effective, coordinated anti-corruption policies that promote societal participation and reflect the principles of the rule of law, proper management of public affairs and public property, integrity, transparency, and accountability.
2. Each State Party shall seek to establish and support effective practices for the prevention of corruption.
3. Each State Party shall make every effort to examine relevant legal instruments and administrative measures on a regular basis in order to determine their effectiveness in preventing and combating corruption.
4. States Parties shall, as appropriate and consistent with the fundamental principles of their legal systems, work together and with relevant international and regional organizations to promote and develop the measures referred to in this article. This collaboration may involve participation in international anti-corruption programs and projects.

**Article 6**

**Preventive anti-corruption body or bodies**

1. Each State Party shall, in accordance with the fundamental principles of its legal system, establish the presence of a body or bodies, as appropriate, that prohibits corruption by such mechanisms as:
   a) Overseeing and coordinating the implementation of policies outlined in Article 5 of the Convention.
   b) Increasing and disseminating knowledge on corruption prevention.
2. Each State Party shall provide independence to the bodies mentioned in paragraph 1 of this article, in line with their legal system's fundamental principles. This will allow them to perform their functions effectively and without undue influence. The necessary material resources and skilled personnel, as well as any training required to carry out their duties, should be provided.
3. Each State Party shall provide the Secretary-General of the United Nations with the name and address of any authorities that can help other States Parties adopt and implement specific measures to fight corruption.

**Ugo-Ngadi v. F.R.N.**

On Duty on counsel to fast-track hearing and disposal of cases connected Corruption, human trafficking. Kidnapping and money laundering, and how it's done Counsel, particularly senior counsel, should expedite the hearing and disposition of matters involving corruption, human trafficking, kidnapping, and money laundering by resisting the temptation to file interlocutory appeals, which have the unintended consequence of delaying the prompt resolution of such cases. In the current case, if counsel felt firmly that the evidence adduced was not adequate to sustain a conviction, they had the alternative of resting their case on that of the prosecution rather than traversing the whole gamut of contesting the refusal of the trial court to uphold a no-case

submission up to the Supreme Court, the constitutional guarantee of the right of appeal notwithstanding (P. 60, paras. A-C)[186].

**Ehindero v. F.R.N.**

On the validity of criminal prosecution under the ICPC Act that was not commenced by the Attorney General of the Federation. Sections 6(a) and 61(1) of the Corrupt Practices and Other Related Offences Act. 2000, validate a criminal prosecution under the Act initiated by the Independent Corrupt Practices and Other Related Offenses Commission (ICPC), where the prosecution was not initiated by the Attorney-General of the Federation himself or after he had physically delegated his authority to the ICPC. (Page 313, paragraphs F-G)12. On the power of the Chief Judge of a State or the Federal Capital Territory to appoint a court or judge to hear proceedings under the Corrupt Practices and Other Related Offences Act, 2000 -.According to section 61(3) of the Corrupt Practices and Other Related Offences Act, 2000, the Chief Judge of a State or the Federal Capital Territory, Abuja, shall, by order under his hand, designate a court or Judge or such member of courts or Judges as he shall deem appropriate to hear and determine all cases of bribery, corruption, fraud, or other related offences arising under the Act or any other laws[187].

**Tumsah v. FRN**

On the need to follow due process in the prosecution of corruption cases, according to IYIZOBA, J.C.A., at page 273, paragraphs D-E: "Corruption, without a doubt, is the bane of our society, and the courts would not want to be viewed as impeding the government's efforts to bring corrupt officials to justice. The learned trial judge was determined to grant the orders that he ignored the appellant's counsel's compelling arguments that the Special Presidential Panel of Enquiry lacked the authority to petition the court, the High Court of the Federal Capital Territory, for forfeiture of the properties. More so when the ex parte application was made under the provisions of the FCC Act and the Money Laundering (Prohibition) Act, two wholly separate laws that gave the Special Presidential Panel of Enquiry no powers to act in the manner that it did. Due process must be followed in these corruption situations, as well as in all other matters.'



186. (2014) 5 NWLR (Pt. 1399) 68 Date: FRIDAY, 13 DECEMBER 2013.
187. (2018) 8 NWLR (Pt. 1620) 29 Court: S.C.

**Maideribe v. F.R.N.**

On Exclusive Jurisdiction of the Federal High Court over matters of abuse of office in connection to agencies of the Federal Government -The Federal High Court has exclusive jurisdiction over proceedings involving alleged abuse of office by a Director of the Nigerian Ports Authority, a Federal Government body, as in this case. (P. 98, para. B)[3]. NOTABLE PRONOUNCEMENT: On Duty on Judges to determine Corruption cases on basis of evidence and not on public sentiments -Per AKA'AHS, J.S.C. at pages 99-100, paras. G-A: "There was a suggestion made by learned counsel for the respondent that the action taken was meant to stem Corruption. I am inclined to agree with the submission made by learned senior counsel for the 1st appellant in SC.180/2012 that this is an instance where suspicion was elevated to the rank of proof and what militated against the appellant and his co - accused was that they were men of rank and position who held high office at a time when men and women like that had come under the suspicion of Corruption and whether proven or not they had to be convicted to serve as a lesson to others. I am afraid that is not the best way to tackle Corruption. Due process must be followed to establish the guilt of an accused. The prosecution should not ride roughshod of the Constitution, and it is the sacred duty of the Judges not to bow to public sentiments in finding an accused person guilty. After all we operate the accusatorial system of jurisprudence where an accused is presumed innocent until he is proved guilty.

## 4.2 Appraisal of Nigerian Independent Corrupt Practices and Other Related Offences Commission (ICPC)

Studies show that the ICPC is unsuccessful in combating corruption in Nigeria. Also, the agency's record in combating corruption is highly negative (-) over the research period. Furthermore, the rating by Transparency Internal (TI) demonstrates that corruption has not truly decreased in the Nigerian body polity[188].

Corruption is a global issue. It is the country's greatest enemy on the planet. It poses a danger to good governance, personal and property security, and the state's social amenities. Corruption, as a global issue, has piqued the interest of various international organizations, including the United

[188.] Awopeju, A. 'Department of Political Science' (2023), Joseph Ayo Babalola University, Ikeji-Arakeji Osun State, Nigeria.

Nations (UN), Transparency International (TI), Business International (BI), and the Bribe Takers Index (BTI), which have all expressed concern about the global corruption problem. These groups have measured the extent of corruption not only in one country, but around the world. It is imperative to measure the level of corruption globally to know the necessary action needed to check the problem. Corruption has affected most countries of the world. It is in line with this that Olufemi[189] posits that an average of 5% of the world public budgets goes unaccounted for with an estimated loss of over eight trillion dollars annually by officials of different states". Nigeria is not an exception; corruption is as old as independence[190]. The first military intervention in 1966 cited corruption as the reason for the military's participation in Nigerian politics. Since then, corruption has become so widespread that every subsequent military intervention or democratic endeavor has promised an anti-corruption czar[7]. The motivation for appointing an anti-corruption czar stem from the concern that, despite Nigeria's enormous natural resources, corruption has left the majority of the population living below the poverty line (<$1 per day). Corruption is widespread in Nigeria. These include decrepit social and physical infrastructure, widespread unemployment, insufficient health facilities and services, and epileptic water, electricity, and communication services provided to the population[191].

Against this background, President Obasanjo in 1999 presented an Anti-corruption Bill to the National Assembly to fight corruption. The Bill duly passed and assented to; and transformed into the Corrupt Practices and Other Related Offences Act[192]. This Act gave birth to the Independent Corrupt Practices and Other Related Offences Commission (ICPC) on September 29, 2000.

The ICPC has been in operation for over ten years; therefore, it must be evaluated to establish its efficacy and efficiency in combating corruption in Nigeria. This is because the ICPC appears to have made little or no significant influence on the incidence of corruption in Nigeria[193].



189. Olufemi, K. 'Corruption in Nigeria: An Appraisal' (2013), *Academia Paper*, p.5.
190. Agbo, A. 'Institutionalizing Integrity' (2010), *TELL Magazine*, December, pp. 8-13.
191. Ibid 7.
192. Corrupt Practices and Other Related Offences Act (2000).
193. Aiyede, R. '*The Anti-corruption War During the Jonathan Presidency*' (2014), In Ayoade, J.A.A., Akinsanya, A.A., & Ojo, O.J.B. (eds.) The Jonathan Presidency: The Sophomore Year, Ibadan: John.

Corruption lacks a widely accepted definition. However, in a genuine academic effort, defining important concepts helps to position and clarify conversations and comprehension of the problem.

Gyong[194] argues that corruption is a crime which belongs to a special category of crimes called elite crime. Corruption, like any other form of crime, involves the violation of existing laws or norms. In this respect, Werlin notes that if there is no consciousness of legality, there can hardly be a consciousness of corruption because it assumes some forms of legality which are violated[195]. Corruption is sometimes used as synonymous with bribery, which is defined as a price, reward, gift or favor bestowed or promised with a view to perverting judgement or corrupting the conduct especially of a person in a position of trust[196]. Bribery is a form of corruption, but it is not the primary reason for abuse of offices. An official may abuse his position for financial gain or for power and prestige in society. Nepotism in connection to appointment, promotion or favor, or awarding contracts to kinsmen may serve to promote the standing of official within his community[197].

Kong[198] defines corruption as public officials extracting and accepting payments from private entities, as well as private misuse and abuse of public funds. This term is rather broad. It addresses three types of corrupt practices: bribery, embezzlement, and abuse of public finances, which may include schemes using inflated contracts, over-invoicing, or under-invoicing. Such schemes are used to illegally shift public health into private wallets through the collaboration of officials, vendors, contractors, or con men and women[199].

In the words of Otite[200], corruption occurs when at least two parties interact to affect the structure of progress in society or the actions of officials, resulting in dishonest, unfaithful, or contaminated conditions. Corruption is a very complex social problem; thus it manifests in a



194. Gyong, J. E. '*Criminological Perspectives on Corruption*' In Ayua, I.A. and Owasonoye, B. (eds.), *Problems of Corruption in*, Abuja: NIALS, 2002.
195. Atta-Mensah, J. 'The valuation of corruption' *Journal of Mathematical Finance,* 6, 2016, 728-746.
196. Alemika, E.E.O. & Okoye, F. 'Ethno-religious conflicts and democracy in Nigeria: Challenges' (2002), Publisher: Human rigts monitor. Kaduna.
197. Alemika, E.E.O. '*Corruption and the Civil Society*' (2002), In Ayua, I.A. & Owasonoye, B. (eds.) Problems of Corruption in Nigeria, Abuja: NIALS.
198. Kong, K. 'Expose: Star ferry applies for fare increase' (1966), Wen Wei Po (in Chinese).
199. Ibid 11.
200 Otite, O. 'Sociological study of corruption' (1986), In Odekunle, F. (ed.), Nigeria: Corruption in Development. Ibadan University Press.

variety of ways. Corruption is almost never enforced. For starters, the parties, who may both be offenders, will prevent law enforcement from pestering him or her. To this degree, corruption includes misuse and abuse of office, as well as crimes beyond the scope of the law.

In terms of concrete examples, Odekunle[201] cites the following: Asking, giving or taking a free gift, or favor in exchange for the performance of a legitimate task, the perversion or obstruction of the performance of such a task or the performance of illegitimate task: hoarding, collusive price-fixing, smuggling, transfer-pricing, inflation of prices, election rigging, illegal arrest for harassment or intimidation purposes, abuse/misuse/non-use of office, position or power, dumping of obsolete machinery or outdated drugs, illegal foreign exchange transactions, legal but obviously unfair and unjust acquisition of wealth, gilded crimes certificate forgery, false accounts and claims, diversion of public, corporate or other person's money or property to direct or indirect personal use et. cetera.

For the purpose of this study, the definition given by the Corrupt Practices and Other Related Offences Act [202] will be adopted. It defines corruption as bribery, fraud, and associated offenses such as gratification. The Act defines gratification broadly to include, among other things, the offer of promise, receipt, or demand of money, donation, gift, loan, fee, reward, valuable security, property, or interest in property with the intent to influence such a person in the performance or non-performance of his or her duties[203].

In order to have effective and efficient ICPC in fighting corruption, there are steps necessary to be taken. These are:

One, the ICPC needs a special court to try people involved in corruption cases. The special court should be at the whims and caprices of the ICPC. This will enable the ICPC to be proactive. Most of the cases were pending in the courts which made the agency to be ineffective in fighting corruption in Nigeria[204].

Two, the enabling Act of the Commission should be reviewed by the National Assembly for

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201. Ibid 17.
202. Ibid 9.
203. Ehirim, A. 'Nigeria's Promise, Africa's Hope' (2011), *Nigerian Tribune*, January 16.
204. Dike, V.E. 'Corruption in Nigeria: A New Paradigm for Effective Control' (2010). C.A.: The Lighting Press.

effective performance in fighting corruption in Nigeria. The Act 2000 that set up the agency does not give the ICPC powers to investigate corruption cases before its birth. If the Act 2000 was reviewed, the ICPC would be proactive. It has been observed that Nigeria lost over $400 billion to corruption between 1960 and 1999. These past looters of Nigerian treasury will be apprehended and try for corruption cases if the enabling laws of the ICPC were reviewed[205].

Three, adequate and qualified personnel should be employed for the anti-corruption czar. Having enough personnel will ensure the fight to be proactive. The personnel should be in all 36 states with their offices. Four is adequate funding. This is essential for effective anti-corruption war in Nigeria. Adequate funding will enable the ICPC to become efficient and effective in combating corruption in Nigeria. The ICPC needs funds to prosecute cases, to pay its lawyers and to run its programs and plans on corruption prevention and enlightenment[11]. Above all, public skepticism and this is our time syndrome must be tackled.

In order to ensure this, Nigerians must be enlightened about integrity. Most people do not really see the damage that corruption does to the country. They see that there is a lack of development; they see that there are no hospitals; they are not happy with the state of our educational institutions, but they do not see how they are related to corruption. Therefore, people need to be educated. This will make them understand that corruption is a serious social evil which requires serious anti-graft war[206].

### 4.3 An Appraisal of the Performance of the Economic and Financial Crimes Commission in Nigeria

Widespread corruption remains a hallmark of a poorly functioning state, as seen in most underdeveloped nations, including Nigeria. Indeed, people who accept and take bribes can seize a country's wealth, leaving nothing for its poorest residents. Even when led by reformist leaders, very corrupt countries pose obstacles. Reforming public institutions and government policies is critical, but poverty restricts the possibilities. Policymakers can only arrive at plausible remedies after studying the consequences of corruption on the efficiency and equality of an economic system[207].



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205. Ibid 10.
206. Ibid 11.
207. Frank, G. '*The development of underdevelopment*' (1970), In R. I. Rhodes (Ed.), *Imperialism and*

Corruption in public life in Nigeria began in the 1950s, when the first panel of inquiry was formed to investigate the African Continental Bank's (ACB) activities. A widely revered politician was accused of abusing his position by enabling public monies to be placed in a bank in which he had a stake. The claim proved to be a major scandal, prompting the establishment of the Justice Strafford Forster-Sutton Commission of Inquiry on July 24, 1956, to investigate the situation. The later indictment of the politician in the commission's report (as of January 6, 1957) led him to transfer all his rights and interests in the bank to the Eastern Nigeria Government[208].

Furthermore, in 1962, another powerful political figure from Western Nigeria was brought to justice. This prompted a call for an investigation into the relationship between the former politician (then the premier of Western Nigeria) and the National Investment and Property Company, a private firm said to owe the Western Nigeria Government £7,200.00. On June 20, 1962, the Federal Government established a commission to investigate the charges, and the commission later indicted the lawmaker in its report. As a result, the Western Nigeria Government purchased the National Investment and Property Company's entire property portfolio. In 1967, another panel of inquiry was established to look into the assets of 15 public officials in the defunct midwestern area. At the conclusion of the panel's report, all public authorities were charged with corruptly enriching themselves. The panel suggested that they turn over their ill-gotten fortune to the government. Major Kaduna Nzeogwu and his companions cited corruption as one of the grounds for their military takeover of power in 1966.

Nigeria's history of corruption is deeply rooted in more than 29 years of military administration during its 46-year statehood from 1960. Successive military governments suppressed the rule of law, encouraged wanton robbery of the public treasury, severed public institutions and free expression, and established a secretive and opaque culture in government operations. Corruption was very high during the military regime. It became the sole guiding concept for the administration of the state. The period saw a complete reversal and annihilation of everything positive in the country[209].



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*underdevelopment*. New York: Monthly Review Press.

208. Adeyemo, W. 'Striking the right chord' (2006). *Tell Magazine*, 8, 24-26.

209. Adisa, H. 'Corruption in Nigeria' (2003). Available from www.onlinenigeria.com

**Appraisal of the EFCC**

Since the EFCC launched its anti-corruption campaign in 2002, there have been differing opinions about the organization's performance. Although some Nigerians believe that the EFCC has been successful in its fight against corruption by arresting and investigating corrupt public servants, politicians, and private individuals, others believe that the EFCC has fallen short of expectations. Most of these people had previously been deemed untouchables because to their connections to the regime in power. They went on to say that the EFCC has helped to rehabilitate Nigeria's reputation around the world. Contrary to this view, Lewis, Alemika, and Bratton[210] claimed that Nigeria's corrupt reputation is far worse abroad than at home. Other Nigerians, however, believe that the EFCC's activities were politically motivated. They argued that the majority of the accomplishments attributed to the EFCC in local and global media were merely propaganda.

Kew [211] and Adeyemo[212] observed that the leaders did not follow the regulations except when it came to frustrating the opposition. This viewpoint is bolstered by recent findings in continuing investigations, particularly the N1.3 trillion electricity and aviation inquiries, which provide strong evidence that the previous civilian rule (1998-2006), which professed zero tolerance for corruption, may not have been completely devoid of wrongdoing. The Nigeria Port Authority (NPA) investigative report, submitted in 2004 and indicting close supporters of the previous civilian administration, was an exception.

Due to the lack of data, the majority of corruption studies in Nigeria are descriptive in nature. Only a few instances of bribery and corrupt officials are reported to the authorities[28]. This study is an attempt to empirically analyze the performance of EFCC bearing in mind the divergent views of Nigerians as well as the colossal number of resources that have been expended on the organization by the Nigerian government and the donor countries. This study is being carried out not minding the problems associated with data on corruption[91].



[210.] Lewis, P., Alemika, E., & Bratton, M. 'Down to earth: Challenges in attitudes toward democracy and markets in Nigeria' Publisher: Afrobarometer Working Papers, No. 20, 2002.
[211.] Kew, D. '*Nigeria*' (2006), In S. Tatic (ed.), *Countries at the crossroads.* New York: Freedom House.
[212.] Adeyemo, W. 'Striking the right chord' *Tell Magazine,* 8, 2006, 24-26.

**Meaning of Corruption**

Corruption may be difficult to identify, but Tanzi believes it is easy to discern when it occurs. Corrupt activities necessitate at least two individuals from one or more communities, and either the trade or promise of an exchange of money or services occurs; often secret, the contract favors the dead at the expense of everyone else.

According to Salisu[213], the simplest definition of corruption is the misuse of public resources for private gain. Macrae[214] defined corruption as an arrangement that comprises an exchange between two parties (the demander and the supplier) that: (a) has an immediate or future impact on resource allocation, and (b) involves the use or abuse of public or collective responsibilities for private gain. For example, public officials may accept bribes for issuing passports or visas, providing permits and licenses, authorizing the passage of goods at sea and airports, awarding contracts, and enacting regulations designed to create artificial scarcity; additionally, in the public or private sector, employees responsible for making contracts for goods or services may be bribed to ensure that contracts are awarded to the highest bidder. In some situations, when the bribe is paid out of the contract earnings, this may also be termed as a kickback or secret commission[215].

The United Nations Convention Against Corruption[216] recognized corruption as a multifaceted, dynamic, and adaptable phenomenon, therefore corrupt activities were characterized rather than defined. The body defined two categories of corruption: grand and minor. Grand corruption occurs at the highest echelons of a national government, resulting in a widespread erosion of trust in good governance, the rule of law, and economic stability. Petty corruption can take the form of exchanging extremely tiny sums of money, offering minor favors to individuals seeking preferential treatment, or hiring friends and relatives in minor positions.

The key difference between grand corruption and petty corruption is that the former involves the distortion or corruption of government's central tasks, whilst the latter grows and operates within



213. Salisu, M. 'Corruption in Nigeria' (2000), Publisher: Department of Economics, Management School, Lancaster University.
214. Macrae, J. 'Undevelopment and the economics of corruption: A game theory approach' World Development, Elsevier, 10(8), 1982, 677-687.
215. Aiyetan, D. 'Governors on their knees' (2007). *Tell Magazine*, 22, 24-25.
216. United Nations Convention Against Corruption (2004).

the context of existing governance and social structures. The Convention identified various forms of corruption, but the most widespread in Nigeria are bribery, embezzlement, theft and fraud, extortion, and abuse of discretion, among others. The convention described the various forms as follows.

Bribery is the exchange of a reward in order to improperly influence an action or decision. It can be started by someone seeking or soliciting bribes, or by someone offering and then paying bribes. Bribery is arguably the most widespread type of corruption known. It applies to the public and private sectors of the economy. Payroll officials may be bribed to commit fraud, such as listing and paying non-existent employees (ghost workers). In Nigeria, for example, corrupt banking and finance officials are bribed to authorize loans that do not meet basic security requirements and cannot be repaid, resulting in severe economic damage to individuals, organizations, and countries. Bribery to escape criminal prosecution is frequent in both governmental and commercial sectors. Employees in both the public and business sectors are frequently bribed to reveal vital classified information, jeopardizing national security and divulging industrial secrets. Insider knowledge is used to trade unjustly on stocks or securities, trade secrets, and other commercially important information[217].

According to Windsor and Getz[218], the acts of bribery is passive in the sense that voluntary acceptance provides an assurance of personal gain (but at the expense of public duty), but extortion is proactive (aggressive) in that it demands something of value in exchange for noncooperation. In broader terms, corruption has been characterized as a socially unacceptable deviation from some public obligation or, more broadly, some ideal norm of behavior.

Embezzlement, theft, and fraud are all instances of an individual taking or converting money, property, or valuable objects to which he or she is not entitled but has access due to his or her position or occupation. In cases of embezzlement and theft, the property is stolen by the person to whom it was entrusted. Fraud, on the other hand, is the use of false or misleading information



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217. Bello-Imam, I. B. *'Corruption and national development*' (2004), In I. B. Bello-Imam & M. Obadan (Eds.), Democratic governance and development management in Nigeria's fourth republic, 1999-2003. Ibadan, Oyo, Nigeria: Centre for Local Government and Rural Development Studies.

218 Windsor, D. & Getz, K.A. 'Multilateral cooperation to combat corruption: Normative regimes despite mixed motives and diverse value' *Cornell International Law Journal,* 33(3), 2000, 11.

to compel the property's owner to voluntarily release it. In Nigeria, advance fee fraud is commonly known as 419, which means obtaining by false pretense through various fraudulent schemes, such as contract scam, credit scam, inheritance scam, job scam, lottery scam, wash scam (money washing scam), marriage scam, immigration scam, count or felting, religious scam, and cybercrime. Bank fraud is a sort of fraud that occurs in banks and other financial organizations, such as the issuing of bogus checks, the fraudulent encashment of negotiable instruments, foreign exchange malpractices, and other financial malpractices.

Theft, in and of itself, extends much beyond the boundaries of corruption, encompassing the taking of any property by someone who has no legal claim to it. Using the same scenario as the relief gift, an ordinary bystander who steals aid packages from a truck commits theft rather than corruption. That is why the term embezzlement, which refers to the theft of property by someone to whom it was entrusted, is frequently used in corruption cases. Some legal definitions limited theft to the taking of tangible goods, such as property or currency; however, non-legal definitions tend to embrace the taking of anything of value, including intangibles such as valuable information[219].

Whereas bribery involves the use of cash or other positive incentives, extortion uses coercion, such as the use or threat of violence or the disclosure of negative information, to compel collaboration. The victim, as with other forms of corruption, can be the public interest or people who are harmed by a corrupt act or decision. In instances of extortion, however, a new victim is created: the individual who is coerced into cooperating. Extortion can be committed by government officials or insiders, but they can also be victims. For example, an official can extort corrupt payments in exchange for a favor or a person seeking a favor can extort it from the official by making threats.

In some cases, corruption involves the misuse of an individual's discretion for personal advantage. For example, a government contracting officer may use discretion by purchasing goods or services from a company in which he or she has a personal stake, or he or she may propose real estate improvements that will increase the value of personal property. Such misuse

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[219.] Fagbadebo, O. 'Corruption, governance, and political instability in Nigeria' *African Journal of Political Science and International Relations*, 1(2), 2007, 28-37.

is frequently connected with bureaucracies that have vast individual discretion and limited supervision or accountability procedures, or where decision-making norms are so complex that they neutralize the effectiveness of any accountability processes that do exist[220].

**Past and Present Anti-Corruption Efforts**

Nigeria's successive governments have implemented a number of anti-corruption measures and strategies, including Shagari's Second Republic's Ethical Re-Orientation Campaign, the Buhari Idiagbon regime's War Against Indiscipline (WAI), and Babangida's Committee on Corruption and Other Economic Crimes and the War Against Corruption. Other measures include the establishment of probe committees, commissions of inquiries, and tribunals (such as the Failed Bank Tribunal) to prosecute corrupt persons. Byelaws such as the Money Laundering Act of 2003, the Advance Fee Fraud and Fraud Related Offences Act of 1995, the Foreign Exchange Act of 1995, and the Corrupt Practices and Other Related Offences Act of 2000 were also adopted to rein in inquiry panels and tribunals. These policies are facades for genuine efforts to enhance good governance by eliminating unethical behaviors.

However, the whole system remains severely weakened. Federal government contracts are commonly exaggerated to give kickbacks to officeholders, while contractors frequently supply subpar or nonexistent services. State and local corruption has been significantly more fragrant. The regulations were ignored by the leaders except when used to impede the opposition. The deeper motivations for implementing these measures were rarely nationalistic; rather, they were driven by self-interest in the gain of riches and power. The result of hypocritical attitudes toward corrupt practices has been an ongoing cycle of political and legitimacy issues. Citizens expressed their dissatisfaction with reckless government and eventually lost faith in the system. This condition gained traction in the Niger Delta region, where oil drilling had further impoverished the population. Transparency International has ranked Nigeria in the bottom five nations in its annual Corruption Perceptions Index (CPI) since 1995, indicating the poor performance of previous anti-corruption measures. Following the failure of previous efforts, the Economic and Financial Crimes Commission (EFCC) was established in 2003 to supplement the Obasanjo



[220.] Binniyat, L. 'Nigeria's electricity crisis: Bogus claim in the dark' (2007), Vanguard Media, 17.

Administration's Zero Tolerance Campaign. The anti-graft body was founded by the Economic and Financial Crimes Commission Establishment Act [221].

The Act directs the EFCC to combat financial and economic crimes. The Commission has the authority to investigate, prosecute, and sanction economic and financial crimes, as well as to enforce the requirements of other laws and regulations related to economic and financial crimes including the Economic and Financial Crimes commission Establishment Act[222], the Money Laundering Act 1995, the Money Laundering (Prohibition) Act 2004, the Advance Fee Fraud and Other Fraud Related Offences Act 1995, the Failed Banks (Recovery of Debts) and Financial Malpractices in Banks Act 1994, the Banks and Other Financial Institutions Act 1991, and Miscellaneous Offences Act[223].

According to Ribadu[224], the EFCC has achieved the following since its establishment in 2003:

i. Cleansing of the banking sub-sector
ii. Reorganization of critical agencies of government
iii. Prosecution and conviction of corrupt top public officers
iv. Record convictions for 419, Money Laundering and Terrorism
v. Recovery and return of proceeds of crime
vi. Setting up of the Financial Intelligence Unit (FIU) and taking action against terrorist financing
vii. Setting up machinery for monitoring activities in the oil industry and preventing illegal bunkering
viii. Partnership with Microsoft against Internet scam and identity theft
ix. Capacity building for law enforcement and judicial officials



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221. Economic and Financial Crimes Commission Establishment Act (2004).
222. Ibid 39.
223. Dandago, K. I. 'The constitutional fight against corruption in Nigeria: Is it enough?' *International Journal on Governmental Financial Management*, 8, 2008, 61-70.
224. Ribadu, N. 'Economic and financial crime commission' (2006), A presentation to United State congressional house committee on International Development, Washington.

# Chapter Five

# Conclusion

## 5.1 Summary of Findings

This study, "Evaluation of the Provisions of the United Nations Convention Against Corruption and Nigerian Anti-Corruption Laws" examines the effectiveness and challenges associated with the implementation of the United Nations Convention Against Corruption (UNCAC) in Nigeria. The study also evaluates the existing Nigerian anti-corruption laws in light of the provisions laid out in the UNCAC.

The study utilizes a comparative analysis approach and Doctrinal research design to assess the compatibility and alignment of Nigerian anti-corruption laws with the requirements of the UNCAC. It explores the legal framework implemented in Nigeria to combat corruption and identifies areas where improvements are necessary.

The research highlighted the damning reports presented by Transparency International and the World Poverty Clock, ranking the country very low in its corruption perception index as well as the revelation of widespread poverty in the country making it the poverty capital of the world in recent years, respectively. These unfortunate developments further validate the relevance of the present research.

The research went on to proffer a definition of corruption in light of extant definitions, adopting and further justifying it is choice of the definition proffered by Transparency International, explaining corruption as the abuse of entrusted power for private gain. The research discussed further the various types and forms of corruption, and corruption in Nigeria looking into its worsened state with specific references to notable instances of corruption. The research further looked at the United Nations Convention Against Corruption, it's ratification by Nigeria and further submitted that the domestication argument proffered against the Convention would fail in light of the constitutional provision which empowers the National Assembly to make laws for the purpose of implementing a treaty. This is of course, a practice that have been engaged upon by the National Assembly for almost two decades since Nigeria ratified the Convention. The research in concluding its conceptual clarifications also explained the concept of anti-corruption

preventive measures and what it entails under the Convention. It went on to make specific references to cases of corruption in the country as well as the level of successes recorded thus far. It also highlighted the relevant provisions of the Chapter on anti-corruption preventive measures. anti-corruption preventive policies and anti-corruption preventive bodies, the provisions under review in this research.

The research discussed the legal and institutional framework put in place so far by the Nigerian government in its implementation of the relevant provisions of the Convention. The research appraised the relevant provisions of the Economic and Financial Crimes Commission (EFCC) Act, its functions, and practices as a body. The Independent Corrupt Practices and Other Related Offences Commission (ICPC), its enabling Act, as well as its functions and practices, the Code of Conduct Bureau and Tribunal (CCB and CCT), the Bureau of Public Procurement (BPP) as well as several other anti-corruption preventive bodies and their enabling enactments, were all discussed in the research. The research did not also fail to acknowledge the recent strides recorded by the Nigerian government in curbing corruption, viz. the Whistle Blowing policy, the Treasury Single Account, the Presidential Advisory Committee Against Corruption amongst others, as well as the National Anti-Corruption Strategy presently implemented. The research in discussing the roles of these policies and institutions clearly noted the distinction between the ICPC and EFCC, wherein it explained that while the mandate of the former covers all forms of corrupt practices, its investigation and prosecution, the latter's mandate only covers financial related crimes. The research also discussed the selective approach adopted by the government in its fight against corruption through the Office of the Attorney General as well as the prosecution by the anti-corruption agencies.

The research, in its concluding chapter, after stating the summary of the research, went on to state its findings as revealed by the research, with the recommendations equally made, with the aim of addressing the problems found therein.

In the course of carrying out this research, below are the findings made in light of the research questions raised which include what the preventive anti-corruption measures are put in place by the Nigerian government in light of the provisions of the Convention and whether or not these measures put in place so far have been effective:

1. **Implementation Challenges:** The thesis identifies numerous challenges faced in the implementation of the UNCAC in Nigeria. These challenges include inadequate resources, limited coordination among anti-corruption agencies, political interference, and weak institutional capacity. These factors hinder the effective enforcement of anti-corruption measures and impede progress in combating corruption.

2. **Legal Framework Assessment:** The thesis evaluates the existing Nigerian anti-corruption laws and their alignment with the provisions of the UNCAC. It highlights areas of strength and areas that require improvement. Some strengths include the criminalization of various corrupt practices, whistleblower protection, and the establishment of anti-corruption agencies. However, weaknesses exist in areas such as asset recovery mechanisms, international cooperation, and political will to prosecute high-level corruption cases.

3. **Recommendations:** The thesis provides recommendations to strengthen the Nigerian anti-corruption legal framework and enhance the country's compliance with the UNCAC. These recommendations include the need for increased funding and resources for anti-corruption agencies, the establishment of specialized anti-corruption courts, improved international cooperation mechanisms, and the enactment of legislation to address emerging forms of corruption.

4. **Importance of UNCAC Implementation:** The findings emphasize the significance of effective implementation of the UNCAC in Nigeria to address corruption comprehensively. It highlights the need for robust legal mechanisms, political commitment, and international cooperation in the fight against corruption.

Overall, the study contributes to the existing body of knowledge on the evaluation of anti-corruption laws and the challenges faced in implementing international conventions like the UNCAC. The findings and recommendations provide valuable insights for policymakers, legal practitioners, and scholars involved in anti-corruption efforts in Nigeria and can inform future reforms to strengthen the country's anti-corruption framework.

## 5.2 Conclusion

Through the evaluation of the provisions of the UNCAC and Nigerian anti-corruption laws, it becomes evident that both frameworks aim to combat corruption effectively. However, certain areas require further attention and improvement to enhance the overall anti-corruption efforts in Nigeria.

Firstly, the UNCAC provides a comprehensive framework for preventing and combating corruption at the international level. Its provisions promote transparency, accountability, and international cooperation. Nigeria's adoption and ratification of the UNCAC demonstrate its commitment to fighting corruption. However, the effective implementation and enforcement of the UNCAC provisions require significant improvements in Nigeria.

Secondly, the Nigerian anti-corruption laws exhibit a strong legal foundation and demonstrate the country's determination to address corruption. However, there are notable gaps and weaknesses within the legal framework, including inadequate penalties for offenders, limited protection for whistleblowers, and challenges in asset recovery and confiscation. These areas require urgent attention to ensure the effectiveness of anti-corruption measures.

In conclusion, the United Nations Convention against Corruption (UNCAC) is a crucial international legal instrument aimed at combating corruption. Nigeria, Ghana, and South Africa have implemented several strategies to combat corruption and restore their image in the international community, including the adoption of the African Union Convention on the Prevention and Combating of Corruption. The efforts to combat corruption in these countries involve a multi-faceted approach, including legal frameworks, engagement with the business community, and the involvement of civil society organizations and the media.

However, corruption remains a significant challenge in these countries, with nepotism being one of the main forms of corruption in higher education in Ghana and Nigeria. The UNCAC provides guidance and assistance for the prevention and fight against corruption, and its implementation is

a priority in many African countries. The creation of a transnational asset recovery mechanism could also facilitate the return of stolen assets and promote transparency in the dispersal of funds. Overall, the fight against corruption in Africa requires sustained and collaborative effort from all stakeholders.

### 5.3 Recommendations

From the above conclusion, it is imperative to put the following recommendations forward:

1. **Strengthening enforcement mechanisms**: Nigeria government should enhance its law enforcement agencies' capacity to effectively investigate and prosecute corruption cases. This includes providing specialized training, allocating adequate resources, and promoting inter-agency collaboration to improve the efficiency and effectiveness of anti-corruption efforts.

2. **Enhancing legal framework**: Legislative reforms should be considered to address the identified gaps and weaknesses in the Nigerian anti-corruption laws. This includes increasing penalties for corrupt practices, providing stronger protection for whistleblowers, and facilitating the recovery and confiscation of assets obtained through corruption.

3. **Promoting international cooperation**: Nigeria government should strengthen its cooperation with international organizations, such as the United Nations and regional bodies, to exchange knowledge, best practices, and technical assistance. This collaboration can assist in capacity building, intelligence sharing, and mutual legal assistance, thereby enhancing Nigeria's efforts to combat corruption.

4. **Awareness and education**: A comprehensive public awareness campaign should be launched to educate citizens about the negative consequences of corruption and the importance of reporting corrupt practices. This initiative should target all levels of society, including schools, universities, public institutions, and the private sector.

5. **Strengthening anti-corruption institutions**: The independence and effectiveness of anti-corruption institutions, such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offenses Commission (ICPC), should be ensured. Adequate funding, autonomy, and transparency in their operations are essential to foster

public trust and confidence.

## 5.4 Contribution to Knowledge

The evaluation of the provisions of the UNCAC and Nigerian anti-corruption laws highlights the need for comprehensive reforms and improvements in Nigeria's anti-corruption efforts. By implementing the proposed recommendations, Nigeria can strengthen its legal framework, enhance enforcement mechanisms, promote international cooperation, raise public awareness, and strengthen anti-corruption institutions. These actions will contribute to a more robust and effective fight against corruption in Nigeria.

Stemming from the above, the following are some contributions to knowledge from this study:

A comprehensive analysis of how effectively the Nigerian anti-corruption laws align with the provisions of the UN Convention Against Corruption, highlighting areas of strength and weakness in the domestic legal framework.

A discussion of the challenges faced by Nigeria in implementing and enforcing the anti-corruption laws, as well as potential solutions to overcome these obstacles.

An evaluation of the impact of corruption on Nigerian society and economy, and the role that effective anti-corruption measures can play in promoting good governance and sustainable development.

A comparison of Nigeria's anti-corruption efforts with those of other countries that are also parties to the UNCAC, identifying best practices and lessons learned that can inform future policy decisions.

Recommendations for strengthening the effectiveness of anti-corruption laws and institutions in Nigeria, including suggestions for legislative reforms, capacity-building initiatives, and international cooperation efforts.

## 5.5 Suggested Areas for Further Research

The following are areas suggested for future researchers:

1. Comparative analysis of the effectiveness of anti-corruption laws and mechanisms in different countries
2. Impact of international cooperation on combating corruption
3. Evaluation of the role of civil society in the fight against corruption
4. Analysis of the relationship between corruption and human rights violations
5. Assessment of the use of technology and digital tools in preventing and prosecuting corruption
6. Examination of the effectiveness of whistleblower protection laws in promoting transparency and accountability
7. Study of the intersection between corruption and organized crime
8. Investigation of the role of political will and leadership in combatting corruption
9. Evaluation of the effectiveness of anti-money laundering laws in preventing corruption
10. Comparative study on the internal and external oversight mechanisms for anti-corruption efforts in different countries.

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Paragraph 2, Report of the Ad Hoc Committee for the Negotiation of a Convention against Corruption on the work of its first to seventh sessions, Addendum, Interpretative notes for the official records (travaux préparatoires) of the negotiation of the United Nations Convention Against Corruption, A/58/422/Add.1, note 38, 7 October 2003 (hereinafter, "Interpretive Notes")

Paragraph 28 of the Anti-Money Laundering Regulations 2022

Paragraph 35 (1) & (4) of the Anti-Money Laundering Regulations 2022

Paragraph 9 of the Anti-Money Laundering Regulations 2022

Prevention and Combating of Corrupt Activities Act 12 of 2004 https://www.gov.za/documents/prevention-and-combating-corrupt-activities-act-0

Primarily applicable to financial institutions and designated non-financial institutions (also called designated non-financial business and profession) which include— (a) automotive dealers, (b) businesses involved in the hospitality industry, (c) casinos, (d) clearing and settlement companies, (e) consultants and consulting companies, (f ) dealers in jewelleries, (g) dealers in mechanised farming equipment, farming equipment and machineries, (h) dealers in precious metals and precious stones, (i) dealers in real estate, estate developers, estate agents and brokers (j) high value dealers, (k) hotels, (l) legal practitioners and notaries, (m) licensed professional accountants, (n) mortgage brokers, (o) practitioners of mechanised farming, (p) supermarkets, (q) tax consultants, (r) trust and company service providers, (s) pools betting, or (t) such other businesses and professions as may be designated by the Minister for Trade and Investment

Promoting the African Union Convention on Preventing and Combating… https://www.transparency.org/en/publications/promoting-african-union-convention-preventing-combating-corruption

Public Finance Management Act - PFMA - Legislation - Government Supplier Community http://marketsqr.com/government_supplier_community/w/legislations/2683.public-finance-management-act-pfma

Public Finance Management Act 1 of 1999 https://www.gov.za/documents/public-finance-management-act

Revised Draft United Nations Convention Against Corruption, art. 21, U.N. Doc. A/AC.261/3/Rev. 2003

S. 33(6) (a) and (b) 0f the CBN Act, 2007

S. 53 The Constitution of the Federal Republic of Nigeria 1999 (as amended) Cap C23, LFN 2004

S.23 Police Act, Cap P19, LFN 2004

Section 1 (2) of the Miscellaneous Offence Act

Section 11 (1) (b), (c), and (d), CBN Act Cap, 2007

Section 11 of the Money Laundering (Prevention and Prohibition) Act 2022

Section 12 of the Advance Fee Fraud and Other Related Offences Act 2006

Section 4 of the Money Laundering (Prevention and Prohibition) Act 2022

Section 4(7) of the Money Laundering (Prevention and Prohibition) Act 2022

Section 6 of the Money Laundering (Prevention and Prohibition) Act 2022

Section 7(4) of the Advance Fee Fraud and Other Related Offences Act 2006

See Ss. 88 and 128 of The Constitution of the Federal Republic of Nigeria 1999(as amended)

Some have criticized this difference; however, it likely arises because of the jurisdictional and immunities issues that arise in attempting to criminalize the activities of another country's public officials

South Africa: Consolidated Acts https://www.saflii.org/za/legis/consol_act/pfma1999206/

Ss. 174 and 211, The Constitution of the Federal Republic of Nigeria 1999 (as amended) Cap C23, LFN 2004

Ss. 4 and 23 Police Act Cap P19, LFN 2004

State of implementation of the United Nations Convention against Corruption (Ghana), 2020

Technical Committee to Draft Standard Operating Procedures for Whistleblower Protection in Ghana Inaugurated https://chraj.gov.gh/news/technical-committee-to-draft-standard-operating-procedures-for-whistleblower-protection-in-ghana-inaugurated/

The African Union Convention on Preventing and Combating ... https://www.jstor.org/stable/27607931

The Central Bank of Nigeria Act, 2007

The Constitution of the Federal Republic of Nigeria 1999 (as amended) Cap C23, LFN 2004

The Corrupt Practices and other Related Offences Act 2000 2000 Act No 5 Laws of the Federation of Nigeria, Section 11

The Corrupt Practices and other Related Offences Act 2000 2000 Act No 5 Laws of the Federation of Nigeria, Section 11

The Corrupt Practices and other Related Offences Act 2000 2000 Act No 5 Laws of the Federation of Nigeria, Section 5(1)

The Corrupt Practices and other Related Offences Act 2000 2000 Act No 5 Laws of the Federation of Nigeria, Section 23

Where a government owns all or a majority of the equity of an enterprise, there is generally little disagreement that it should be treated as a public enterprise. Where, however, an enterprise has been partially privatized, or the government has only a minority equity interest but retains significant management or control authority, questions may arise about its status. The issue becomes even more difficult when the government stake is held through intermediate entities rather than directly. One would have expected a similar approach to this issue as the Convention took to the definition of official – establishing an autonomous standard that local law could expand but not contract

Whistleblower Act, 2006 (act 720) https://lawsghana.com/post-1992-legislation/table-of-content/Acts%20of%20Parliament/WHISTLEBLOWER%20ACT,%202006%20(ACT%20720)/163

Whistleblower Protection - iSPEAK https://ispeak.africa/whistleblower-protection-laws/

## Biodata

### A. Personal Data

**Name:** **Oyedokun** Godwin Emmanuel

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**Telephone Number:** +2348033737184; +2348132445878

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**Date and Place of Birth:** April 17, 1978

**Nationality:** Nigeria

**Marital Status:** Married

**Place of Work** Lead City University, Ibadan, Nigeria

**Present Position:** Professor

**Faculty:** Management and Social Sciences

**Department:** Management & Accounting

### B. Educational Background

**Educational Institutions Attended with Dates**

**Primary Education**

| | |
|---|---|
| Ebenezer Anglican School, Akingbile, Ibadan, Oyo State, Nigeria | 1983 - 1989 |

**Secondary Education**

| | |
|---|---|
| Aponmode/Moniya High School, Moniya Ibadan, Oyo State, Nigeria | 1989-1995 |

**Higher Education**

| | |
|---|---|
| Olabisi Onabanjo University, Ago-Iwoye, Ogun State | 2016 - 2023 |
| Lead City University, Ibadan, Oyo State, Nigeria | 2019-2022 |
| Babcock University, Ilishan-Remo, Ogun State | 2015 - 2018 |
| Olabisi Onabanjo University, Ago-Iwoye, Ogun State | 2015 - 2016 |
| Babcock University, Ilishan-Remo, Ogun State | 2013 - 2015 |
| Saint Monica University, Buea, Cameroon | 2010 - 2013 |
| Charisma University, Turks & Caicos Island, British West Indies | 2012 - 2014 |
| University of Ado – Ekiti, Ekiti State | 2007 - 2009 |
| Olabisi Onabanjo University, Ago-Iwoye, Ogun State | 2006 - 2007 |
| Osun State College of Technology, Esa-Oke Osun State | 2001 - 2002 |
| University of Ibadan, Consultancy Service Unit U.I Oyo State | 2000 - 2000 |

Osun State College of Technology, Esa-Oke Osun State 1997 - 1999

**C. Academic and Professional Qualifications with date (Including other destinations and awards with dates)**

**Academic Qualifications with date**

Doctor of Philosophy (Ph.D.) in Finance 2023

Bachelor of Laws (LLB) 2022

Doctor of Philosophy (Ph.D.) in Accounting 2018

Master of Science (M.Sc.) in Business & Applied Economics (Finance) (CGPA3.83) 2016

Master of Science (M.Sc.) in Accounting (CGPA 3.88) 2015

Doctor of Philosophy (Ph.D.) in Forensic Accounting & Audit (CGPA 3.84) 2014

Bachelor of Science (B.Sc.) in Accounting & Finance (First Class CGPA 3.83 on 4.00) 2013

Bachelor of Science (B.Sc. Ed) Accounting (2nd Class Lower CGPA 3.38) 2011

Master of Business Administration (MBA)- Finance & Accounting; (CGPA 3.67) 2009

Higher National Diploma (HND) in Accountancy (Upper Credit; CGPA 3.92) 2002

Diploma in Computer Technique & Applications- Advanced (Upper Credit) 2000

National Diploma (ND) in Financial Studies (Lower Credit) 1998

Senior Secondary School Certificate 1995

Primary School Leaving Certificate 1989

**D. Academic Appointments**

**Professor of Accounting & Financial Development (2020 - Present)** - Lead City University Ibadan, Department of Management & Accounting

**E. Research Interests**

- Forensic Accounting & Fraud Examination
- Fiscal Policy and Tax Compliance
- Financial Development
- Jurisprudence and Theories of Law

**F. Publications**

- Authored Books (29)
- Edited Books (13)
- International scientific peered-reviewed Articles (68)
- National scientific peered-reviewed Articles (110)

- Chapter Contributions in Edited Books (22)
- Referred and Published Conference Proceedings (30)

**Online Links to my Publications:**

- ORCID No: https://orcid.org/0000-0001-8317-3924
- Google Scholar ID: https://scholar.google.com/citations?view_op=list_works&hl=en&hl=en&user=sZHQjUwAAAAJ&pagesize=80
- Researchgate: https://www.researchgate.net/profile/Godwin-Oyedokun
- Academia.edu: https://leadcity.academia.edu/ProfOyedokunGodwin
- Web of Science Researcher ID: ABZ-0020-2022
- SlideShare: https://www.slideshare.net/search/slideshow?searchfrom=header&q=oyedokun

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**Signature** **Date**

**University Compliance Certification**

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**Signature** **Date**

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