

Combating Corruption Through Robust Asset Recovery Mechanisms: The Nigerian Experience

By

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1.0 Introduction

Distinguished legal professionals, esteemed colleagues, and fellow prosecutors, good morning. It is a profound privilege to address this august gathering at the National Annual Prosecutors' Conference. The theme of this conference, "The Evolving Role of the Prosecutor in a Complex World: Innovation and Sustainable Practices," resonates deeply with the challenges and opportunities we face in the global fight against corruption. My presentation today will focus on a critical aspect of this fight: **Combating Corruption through Robust Asset Recovery Mechanisms: The Nigerian Experience.**

Corruption, as we all know, is not merely a moral failing; it is a cancerous growth that metastasises through the fabric of society, undermining national development, eroding public trust, and deepening socioeconomic inequalities. Corruption is a nagging problem worldwide, as confirmed by the 2024 Corruption Perception Index (CPI) published by Transparency International (TI) in February 2025, which reports that over two-thirds of the 180 countries assessed scored below 50.

Concerted efforts to curb this menace through punitive measures alone have often proved abortive, defying traditional crime control methods. The cost of investigating, prosecuting, and incarcerating offenders drains government resources, while offenders often use the proceeds of their crimes to evade justice. This ineffectiveness inspired the modern strategy of asset recovery. The concept, originating in Western legal systems in the mid-20th century, has evolved from simply confiscating stolen goods to a more sophisticated legal framework that includes both **conviction-based** and **non-conviction-based forfeiture**.

In the fight against corruption, **asset recovery is not just a legal tool; it is a moral imperative, a signal of accountability, and a declaration that impunity will no longer be tolerated.** While prevention, investigation, and prosecution are crucial pillars, a truly effective anti-corruption strategy must place significant emphasis on asset recovery. Asset recovery **strikes the core motivation of corruption, unjust enrichment.** When corrupt individuals realize that their loot can be traced, frozen, and repatriated, they begin to see the risks outweighing the rewards. This sends a strong message: you may steal, but you will not enjoy the proceeds.

More importantly, recovered assets represent resources that can be channeled back into vital sectors such as education, healthcare, infrastructure, and social welfare. This provides a path to **restitution.** When stolen funds are returned and reinvested in schools, hospitals, or public infrastructure, citizens, the true victims of corruption begin to see justice not just as punishment, but as **restoration.** The

recovery of illicit assets is therefore not just about reclaiming stolen wealth, but about reclaiming opportunities for a better future for all citizens. The Nigerian experience in this regard offers valuable insights into how a dedicated legal framework, supported by institutional reform and political will, can lead to significant recoveries and contribute to national development.

This paper will elaborate on the critical role of robust asset recovery mechanisms, outlining the legal framework, successful strategies, existing challenges, and recommendations for further strengthening our collective efforts. The scope of this paper is limited to an exploration of the **Nigerian experience**.

2.0 Legal and Institutional Framework for Asset Recovery in Nigeria

Nigeria has, over the years, made commendable strides in establishing a legal and institutional framework for asset recovery. The **Corrupt Practices and Other Related Offences Act (CPOROA) 2000** forms a cornerstone of this framework. Under Section 37, the Commission can seize assets without recourse to the court. However, a court order is required for the investigation and restraint of banking transactions (Sections 43 and 45 CPOROA 2000) as well as to restrain dealings in properties situated outside Nigeria (Section 46 CPOROA 2000). Sections 47 and 48 provide legal backing that enables the ICPC to initiate both conviction-based and non-conviction-based forfeiture proceedings, offering crucial flexibility.

Crucially, this entire legal framework rests on a firm constitutional foundation. As explained by Hon. Justice J. O. K. Oyewole, JCA, the power to forfeit assets is not alien to our jurisprudence but is explicitly contemplated by the **Constitution of the Federal Republic of Nigeria, 1999 (as amended)**. Specifically, **Section 44(2)(b)** provides that the fundamental right to property does not affect any general law "for the imposition of penalties or forfeitures for the breach of any law, whether under civil process or after conviction for an offence." This provision gives constitutional backing to both conviction-based and non-conviction-based forfeiture, affirming that depriving criminals of illicit assets is a legitimate and intended power of the state.

Aside from the CPOROA 2000, other legislations, such as the **Economic and Financial Crimes Commission (Establishment) Act 2004**, **Money Laundering (Prevention and Prohibition) Act 2022**, and **Nigerian Financial Intelligence Unit Act 2018**, contribute immensely to the asset recovery landscape.

A significant and recent development is the **Proceeds of Crime (Recovery and Management) Act (POCA), 2022**, which introduced several innovative reforms to Nigeria's asset recovery and anti-financial crime framework. A robust asset recovery process demands **strong institutions**, and POCA directly addresses this by establishing specialized directorates within relevant organizations for professional asset management. Among its key innovations are:

- **Institutional innovation**, which established a specialised directorate within each designated relevant organisation for centralised and professional asset management (Section 3-5, POCA 2022).
- **Non-conviction-based asset recovery** that allows preservation, confiscation, and forfeiture orders to protect asset value and enable early disposal (Sections 11, 13, 14, 17, 20-29, POCA 2022).
- **Asset disposal mechanisms** for perishable assets and those that are not economically viable to maintain.
- **Cash seizure powers** provide broader tools for intercepting funds in transit (Section 26-32, POCA 2022).
- **Victim compensation and international co-operation**, which allows broader justice for victims and cross-border reach (Section 70 & 72, POCA 2022).
- **Oversight and coordination role** of the Federal Ministry of Justice (Section 3(e) POCA 2022).
- A **consolidated Central Bank of Nigeria (CBN) account** that provides a unified repository of recovered funds (Section 68-72, POCA 2022).

Another remarkable win of the POCA is that it places the burden of proof on the **defendant** under Section 74, which shifts the onus onto the defendant to prove the legitimate origin of assets suspected to be proceeds of crime.

These innovations align Nigeria's system with global standards set by the United Nations Convention Against Corruption (UNCAC) and the Financial Action Task Force (FATF), marking a major achievement. Ultimately, asset recovery is a test of political leadership. The President Bola Ahmed Tinubu (GCFR) administration has placed asset recovery at the top of its agenda, demonstrating the political will required for success. At a May 2025 "Asset Recovery Summit" in Abuja, the president reiterated an "unwavering commitment" to recover stolen wealth and unveiled two key initiatives: a **National Central Database of Forfeited and Recovered Assets** alongside the **Proceeds of Crime (Standardised Automated Asset Forfeiture Management System) Regulation 2024**.

3.0 Mechanisms for Asset Recovery

A robust asset recovery regime spans detection, restraint, recovery/repatriation, and re-utilisation of corrupt proceeds:

- i. **Asset Tracing & Freezing:** To successfully trace and seize assets, we must **enhance financial transparency** by shining a light on financial systems. Authorities trace illicit funds through financial intelligence and investigations. The ICPC and other agencies have the power to seek court orders to freeze bank accounts or seize property. This process helps **disrupt corruption networks** by chipping away at the financial muscle that sustains them.
- ii. **Forfeiture (Conviction and Civil):** Once assets are seized, Sections 47–49 CPOROA govern forfeiture. Under Section 47(1), any property proved to be "the subject-matter of the offence or used in the commission of the offence" must be forfeited by the court upon conviction. Notably, the new POCA framework also allows **non-conviction-based (civil) forfeiture** on a broader category of assets such as instruments of crime and proceeds of crime.

The procedure for civil forfeiture, which is an action **in rem** (against the property), follows a distinct and transparent judicial process designed to protect the rights of all potential claimants. As articulated by the judiciary, this process typically begins with an anti-graft agency making an **ex parte** application for an **interim forfeiture order**. If the court is satisfied, it grants an **order nisi**, which is a temporary order. This order is then **published** for the whole world, inviting any person with a legitimate claim to the property to come forward within a stipulated time and 'show cause' why the asset should not be permanently forfeited. This publication is a critical step, as it ensures that innocent third parties are given a fair hearing. If no legitimate claim is made, the interim order is made final. This meticulous process ensures that civil forfeiture is not arbitrary but is conducted with judicial oversight and procedural fairness.

- iii. **International Cooperation:** Corruption is rarely confined within borders. A significant portion of stolen Nigerian wealth remains abroad, so robust asset recovery requires **driving international cooperation**. Nigeria has been active in global forums and has entered Mutual Legal Assistance treaties and joint investigations with countries like the United States, the United Kingdom, and Switzerland. This collaboration exerts pressure on financial centres that shelter illicit wealth, helping to **close safe havens**. These efforts have yielded substantial returns; notable examples include the restitution of funds looted by former regimes. Currently, I serve as interim Chairperson of the **African Asset Recovery Practitioners'**

Forum (AARP-FORUM). The forum aims to implement the African Union's Common African Position on Asset Recovery (CAPAR).

4.0 Progress and Innovation

Nigeria's asset recovery effort has seen significant advances in recent years:

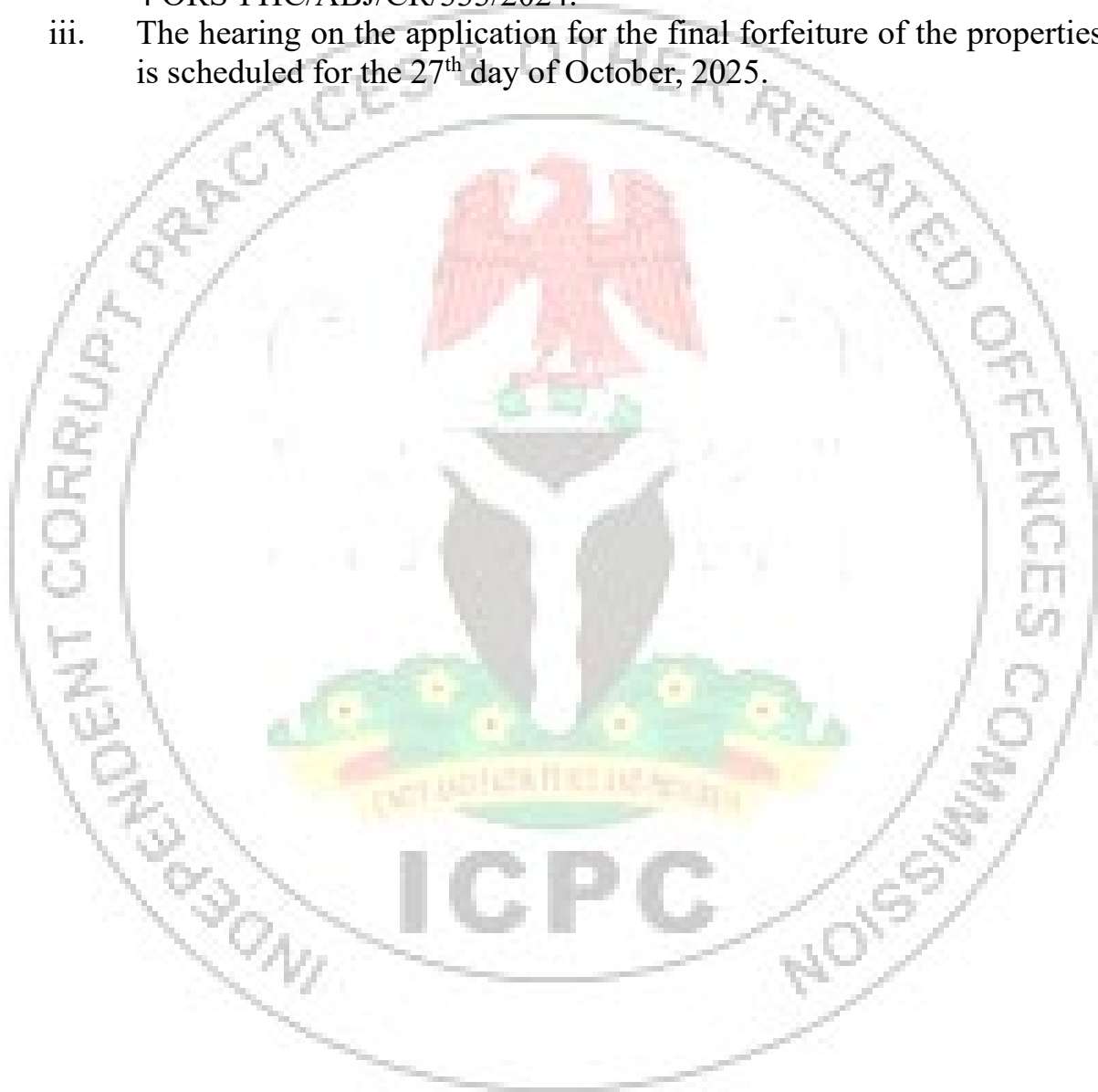
- i. **Significant Recoveries:** The Minister of Justice reported at the 2025 Asset Recovery Summit that since 2017, Nigeria had **recovered over \$763 million (USD) and £6.47 million (GBP)**, working with international partners.
- ii. **Case Studies:** The summary of the cases is at pages 8 - 12
- iii. **Transparent Databases:** A landmark innovation is the creation of a centralised, asset registry. In May 2025, Nigeria unveiled a **National Central Database of Forfeited and Recovered Assets**, and there is an ongoing effort to make it fully publicly accessible. Likewise, the POCA established the **Confiscated and Forfeited Properties Account**, a designated account within the Central Bank of Nigeria (CBN), where funds and proceeds from the sale of forfeited assets are managed.
- iv. **Institutional Summits:** In May 2025, there was a High-Level Asset Recovery Summit. Nigerian officials joined with international agencies to review progress and challenges, and to launch guidelines to boost transparency.

CASE 1: FEDERAL REPUBLIC OF NIGERIA v. FEDERAL MORTGAGE BANK OF NIGERIA-FHC/ABJ/CS/1124/2025

- **THE CRIME: ASSET DIVERSION AND LOAN MISAPPROPRIATION**
- The crime involves the misappropriation of a \$65,000,000.00 loan facility obtained by the Federal Mortgage Bank of Nigeria (FMBN) for a mass housing project for low-income civil servants. The entire loan sum was disbursed to a private developer for the construction of 962 housing units on two plots of land in Abuja, but no work was executed on the project site. A portion of the disbursed funds, approximately \$3,550,000, was then converted into cash and handed over to a purported American partner.
- **THE MECHANISM USED:** The Independent Corrupt Practices and Other Related Offences Commission (ICPC) pursued a dual legal strategy. Firstly, it initiated criminal charges against the individuals involved, including the bank's Managing Director and the developer, under Section 18 of the Money Laundering (Prevention and Prohibition) Act, 2022, and Section 68 of the Public Enterprise Regulatory Commission Act, Cap. P39, Laws of the Federation, 2004. Secondly, it commenced a separate civil, non-conviction-based forfeiture proceeding against the assets (the land) using Section 17 of the Advance Fee Fraud and Other Fraud Related Offences Act, 2006, and Sections 7, 8, 9, 10, 11, and 12 of the Proceeds of Crime (Recovery and Management) Act, 2022.
- **THE PROCESS:**
 - i. The Commission received an intelligence report regarding the non-performance of the loan and the housing project and subsequently launched an investigation.
 - ii. The investigation revealed that the management of the FMBN, under its Managing Director, Mr. Gimba Kumo Ya'u, engaged a developer, Good Earth Power Nigeria Limited, but disbursed the entire \$65 million loan in clear breach of the bank's pre-conditions, such as the provision of an Advance Payment Guarantee (APG).
 - iii. At the conclusion of the investigation, the Managing Director, the developer, and others were charged to court for money laundering offences.
 - iv. Concurrently, the Commission initiated a non-conviction-based forfeiture proceeding against the two plots of land allocated for the project, valued at N3,340,500.00 and N1,944,375,000.00, respectively.
 - v. An interim forfeiture order over the assets was sought and obtained from the Federal High Court, Abuja, on the 9th day of June, 2025.

■ **THE OUTCOME:**

- i. An interim forfeiture order has been successfully secured over the two plots of land: Plot No. 4 and Plot No. 5, Cadastral Zone D12, Kaba District, Kubwa, Abuja.
- ii. Criminal charges have been filed against the Managing Director/Chief Executive of the bank, the developer, and other collaborators in the case of **FEDERAL REPUBLIC OF NIGERIA v. GIMBA KUMO YA'U & 4 ORS-FHC/ABJ/CR/333/2024**.
- iii. The hearing on the application for the final forfeiture of the properties is scheduled for the 27th day of October, 2025.



CASE 2: FEDERAL REPUBLIC OF NIGERIA v. MUSA LAWAN- FHC/ABJ/CS/1604/2019

- **THE CRIME: MONEY LAUNDERING** - The case involves allegations of money laundering against Mr. Musa Lawan, the Group General Manager of National Petroleum Investment Management Services. He was reported to have laundered the sum of £160,000.00 (One Hundred and Sixty Thousand Pounds) through Santander Bank in the United Kingdom.
- **THE MECHANISM USED:** The Commission utilized a non-conviction-based forfeiture proceeding to recover the illicit funds. This legal tool allows for the seizure and forfeiture of assets identified as proceeds of crime without necessarily securing a criminal conviction against the individual involved.
- **THE PROCESS:**
 - i. The Commission received a report from the National Crime Agency, United Kingdom, detailing the alleged money laundering activity by Mr. Musa Lawan.
 - ii. A discreet investigation was conducted by the Commission to verify the allegations.
 - iii. On the 13th day of December, 2019, the Commission initiated a non-conviction-based forfeiture proceeding in court against the identified asset (£160,000.00).
 - iv. On the 17th day of March, 2020, the Commission successfully argued for and obtained an interim forfeiture order, temporarily forfeiting the asset to the Federal Government of Nigeria.
 - v. A final forfeiture hearing was held on the 18th day of March, 2020, where arguments for and against the forfeiture were presented before the trial judge.
- **THE OUTCOME:**
 - i. Following the hearing on the 18th day of March, 2020, the trial judge was not convinced by the arguments presented by the respondent, Mr. Musa Lawan.
 - ii. A final forfeiture order was granted, permanently forfeiting the sum of £160,000.00 to the Federal Government of Nigeria.

CASE 3: PAYROLL FRAUD

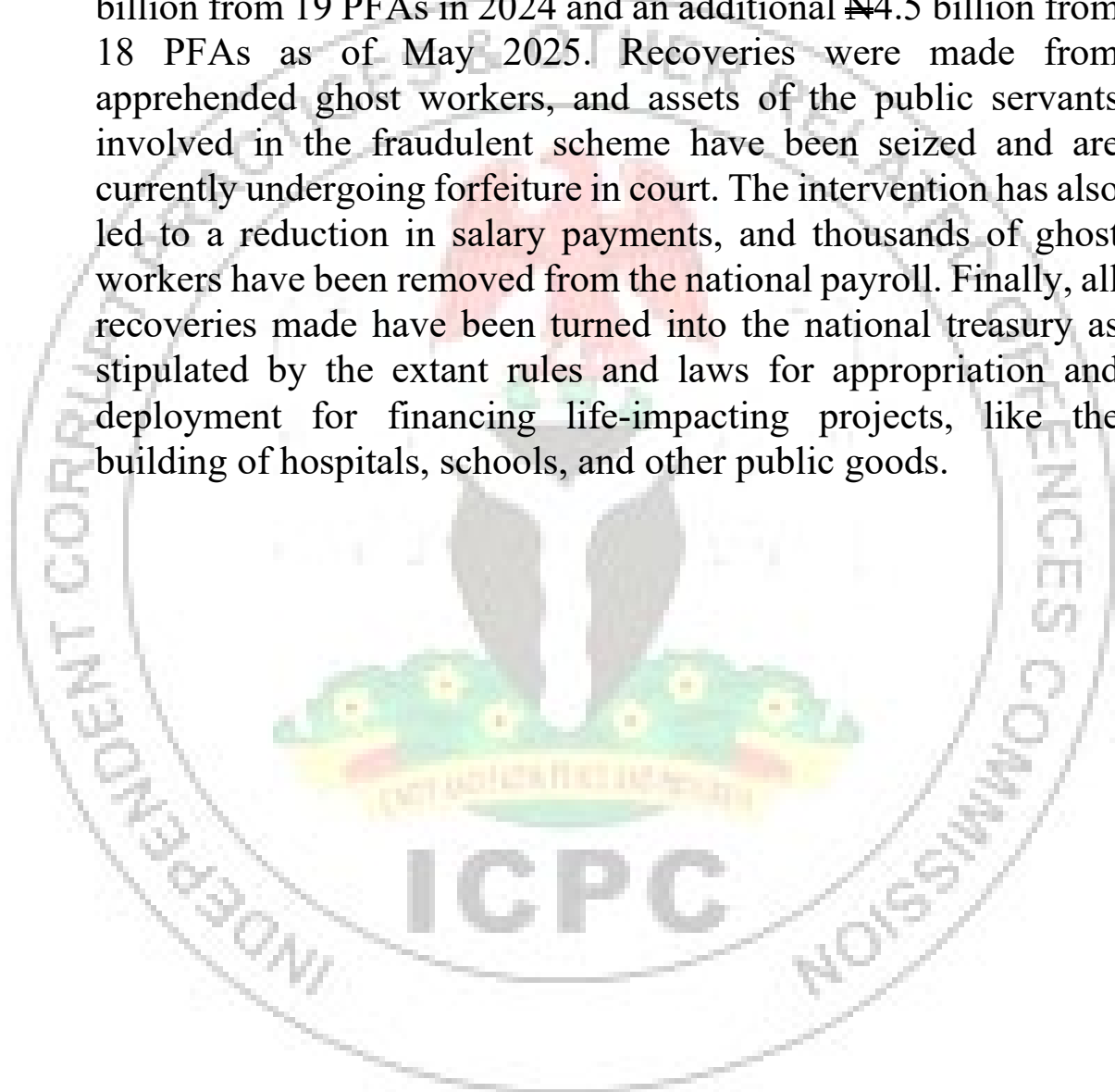
- THE CRIME: PAYROLL FRAUD:

The fraud occurs by manipulating the Integrated Payroll and Personnel Information System (IPPIS) under the Office of the Accountant General of the Federation (OAGF) by inputting fictitious names during the onboarding of new employees and substitution of names of deceased persons or exited staff, to the centralized payroll system. The monthly salaries are paid to the designated accounts of the ghost employees, whilst statutory deductions like the Contributory Pension, Income Tax, National Health Insurance Scheme and National Housing Funds are remitted to the relevant agencies; however, they remain unapplied as the details of the supposed beneficiaries are non-existent.

- THE MECHANISM USED: At the investigation stage, the ICPC utilized Section 37 of its Act, the CPOROA 2000 which provides for the seizure of movable and immovable properties like land and buildings, cars, and other valuables. Moreover, Section 45 was used for the seizure of movable property in banks to prevent the dissipation of the Proceeds of Crime. After the seizure, the Proceeds of Crime Act 2022 (POCA) is used to enforce interim and final forfeiture in court.
- THE PROCESS: The Commission (ICPC) obtained the national nominal and Payroll from the Office of the Accountant-General of the Federation for thorough data analysis. The names found on the payroll, not on the nominal roll, are subjected to further validation through the engagement of a Fintech Company. The validation by the Fintech Company exposed another layer of payroll fraud as some names on the payroll were discovered to be different from the bank details of the beneficiaries. The process led to the identification of numerous suspected ghost workers, which ushered in the launching of a full-scale investigation for the recovery of the Proceeds of Crime. Furthermore, it also revealed the volume of remittances emanating from illicit deductions made from the ghost workers, remitted to the Pension

Funds Administrators (PFA), National Housing Funds, Income Tax and National Health Insurance Scheme. Most of the culprits have been apprehended, their respective bank accounts frozen, cash recovery, buildings and cars seized, continuous reconciliation and recovery from the PFAs.

- **THE OUTCOME:** The Commission recovered the sum of ₦21.3 billion from 19 PFAs in 2024 and an additional ₦4.5 billion from 18 PFAs as of May 2025. Recoveries were made from apprehended ghost workers, and assets of the public servants involved in the fraudulent scheme have been seized and are currently undergoing forfeiture in court. The intervention has also led to a reduction in salary payments, and thousands of ghost workers have been removed from the national payroll. Finally, all recoveries made have been turned into the national treasury as stipulated by the extant rules and laws for appropriation and deployment for financing life-impacting projects, like the building of hospitals, schools, and other public goods.



5.0 Gaps and Challenges

Despite recorded progress, essential obstacles remain in Nigeria's asset recovery regime:

- i. **Transparency and Accountability:** In the past, the lack of transparency about recovered assets raised concerns that funds could be "re-looted." Nigeria's new databases and regulations are intended to address this, but they must be fully implemented and made public.
- ii. **Legal and Procedural Hurdles:** Complex laws, judicial delays, and political interference often hamper asset recovery. A significant and complex hurdle is the judicial complexity surrounding **third-party claims** in forfeiture proceedings. While the process is designed to invite legitimate owners to claim their property, it also opens the door for proxies and associates of corrupt individuals to frustrate justice by laying claim to assets. This challenge is underscored by recent Supreme Court decisions. As Hon. Justice Oyewole highlighted, while the case of *Jonathan v. Federal Republic of Nigeria & Anor (2019) 10 NWLR (Pt. 1681) 533 SC* provided a strong foundation for civil forfeiture, the more recent, split decision in *Melrose General Services Ltd. v. EFCC & Ors (2024) 4 NWLR {Pt. 1927} 401 SC* has introduced new complexities regarding the nature of these proceedings.

There is a significant conflict between two Nigerian Supreme Court decisions: *Jonathan v. FRN* and *Melrose v. EFCC*, both concerning asset forfeiture under Section 17 of the Advanced Fee Fraud Act. The conflict stems from their different interpretations of the burden of proof required for a forfeiture order.

In *Jonathan v. FRN*, the court established that an interim forfeiture order is a constitutional and valid tool for the EFCC. The EFCC only needed to show "reasonable suspicion" of unlawful activity to obtain an ex parte interim order. The onus then shifted to the property owner to appear in court and "show cause" against a permanent forfeiture. This was viewed as a necessary, preservative measure.

In *Melrose v. EFCC*, the Supreme Court's majority decision reversed this position. It held that the EFCC must meet a higher initial burden of proof. Beyond mere "reasonable suspicion," the EFCC must present "cogent and credible evidence" directly linking the funds to a specific unlawful activity defined in relevant statutes. The court explicitly stated that a breach of contract is not sufficient grounds for forfeiture. The court condemned the

EFCC's actions as a "gross abuse of legal process," emphasising that forfeiture laws are not for debt recovery or civil disputes.

The key points of conflict are:

- a. **Standard of Evidence:** *Jonathan* required "reasonable suspicion" for interim orders, while *Melrose* demanded a more substantial link and cogent evidence of a specific crime.
- b. **Definition of "Unlawful Activity":** *Melrose* narrowed this definition to actual crimes under the relevant statutes, whereas a civil dispute was considered insufficient.
- c. **Judicial Discretion:** *Melrose* curtailed the courts' power to grant forfeiture orders based solely on suspicion, requiring a more robust preliminary case from the EFCC.

Such divergent judicial interpretations create uncertainty and can be exploited to delay or derail recovery efforts. It emphasises the need for prosecutors to present exceptionally well-investigated cases with irrefutable evidence to overcome these intricate legal challenges.

- iii. **Resource and Capacity Constraints:** Asset recovery is resource-intensive, requiring financial investigators, forensic accountants, and legal experts. Without adequate staffing, technology, and funding, even the best laws yield limited results.
- iv. **Use of Recovered Assets & Public Mistrust:** The question of what happens to recovered wealth is critical. Effective utilization matters. Ensuring independent audits and involving civil society organisations (CSOs) in project monitoring will help prevent diversion and build public trust.

6.0 Recommendations

To make asset recovery truly robust and effectively combat corruption, several steps are critical:

- i. **Enforce Transparency by Design:** Proactively publish data on all forfeitures and repatriations. Linking recovered funds to specific projects (e.g., "Loot X used for hospital Y") will demonstrate both transparency and impact, helping to rebuild public trust.

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- ii. **Strengthen Inter-Agency Coordination:** Clarify mandates, improve collaboration through joint task forces and shared databases, and empower the Attorney-General's office to convene agencies. This is essential for **disrupting sophisticated corruption networks**.
 - iii. **Invest in Capacity and Technology:** Equip anti-corruption bodies with skilled financial investigators, forensic accountants, and technology experts. This commitment is vital for **strengthening institutions** and leaving a lasting legacy of proficiency. Use data analytics and artificial intelligence to detect and predict suspicious transactions.
 - iv. **Legal and Regulatory Reforms:** Review existing laws to close loopholes and create a transparent system for managing forfeited assets. Specifically, with regard to third parties, ensure legal procedures are robust enough to handle complex claims and that investigators are equipped to trace assets even when held by proxies. Enforce whistleblower protection laws and policies on beneficial ownership transparency to **enhance financial transparency** across the board.
 - v. **Enhance International Collaboration:** Maintain collaboration with international bodies to exchange information. Institutionalize the AARP-Forum as Africa's mechanism for repatriation cooperation to **close safe havens** for illicit wealth.
 - vi. **Leverage Civil Society and Public Support:** Engage CSOs in monitoring the recovery process and the use of funds. Public education campaigns can explain how recovered money benefits development.
 - vii. **Creation of Specialised Courts:** Establish special anti-corruption courts dedicated to handling asset recovery and forfeiture cases to fast-track proceedings, reduce backlogs, and **promote the rule of law**. These courts would be better positioned to handle the complex evidentiary challenges presented by third-party claims.

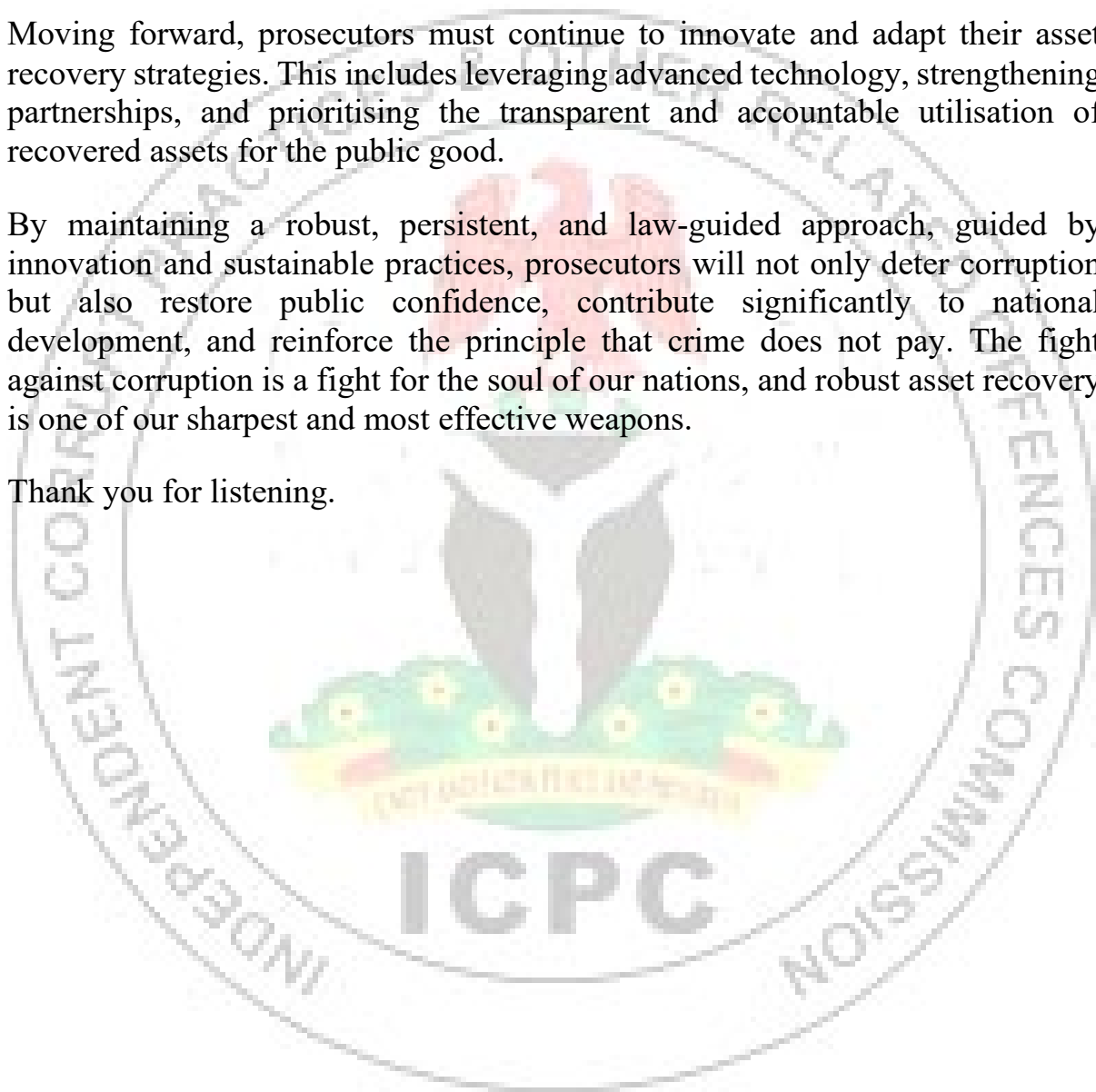
7.0 Conclusion

The benefits of strong asset recovery mechanisms cannot be over-emphasized. Beyond the figures and statistics, **asset recovery is about justice**. It ensures that those who abuse public trust do not walk away enriched and reinforces the principle that no one is above the law. By pursuing corrupt officials and their illicit wealth, we demonstrate that there are **no sacred cows and no safe havens**.

Moving forward, prosecutors must continue to innovate and adapt their asset recovery strategies. This includes leveraging advanced technology, strengthening partnerships, and prioritising the transparent and accountable utilisation of recovered assets for the public good.

By maintaining a robust, persistent, and law-guided approach, guided by innovation and sustainable practices, prosecutors will not only deter corruption but also restore public confidence, contribute significantly to national development, and reinforce the principle that crime does not pay. The fight against corruption is a fight for the soul of our nations, and robust asset recovery is one of our sharpest and most effective weapons.

Thank you for listening.



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