



INDEPENDENT CORRUPT PRACTICES AND OTHER  
RELATED OFFENCES COMMISSION (ICPC)

# PROCEEDINGS OF AFRICAN REGIONAL CONFERENCE ON COMBATING CORRUPTION & ILLICIT FINANCIAL FLOWS

NEW MEASURES AND STRATEGIES

Organized By:

INDEPENDENT CORRUPT PRACTICES AND OTHER  
RELATED OFFENCES COMMISSION (ICPC)



In Collaboration with UNODC & CoDA

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14th & 15th

July, 2020

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**14<sup>th</sup> & 15<sup>th</sup> July, 2020**

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The Independent Corrupt Practices and Other Related Offences Commission (ICPC) was established in 2000 by Act No. 5 of year 2000. Its mandates include enforcement, prevention, public education and enlightenment.

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## FOREWORD

Corruption and illicit financial flows threatens the aspirations of the Sustainable Development Goals (SDGs) and Agenda 2063. Corruption and illicit financial flows are a global problem but as the Thabo Mbeki Panel Report shows, both have dire impact and consequences for Africa because they are a threat to peace, security, democracy and the rule of law, and domestic resource mobilization. In the light of the above, the Independent Corrupt Practices and Other Related Offences Commission, ICPC (the first anti-corruption agency in Nigeria and Africa, in collaboration with the Nigeria office of the United Nations Office on Drugs and crime, UNODC, and the Coalition for Dialogue on Africa, CoDA, convened the African Regional Webinar on Combating Corruption and Illicit Financial Flows between 14<sup>th</sup> and 15<sup>th</sup> July, 2020.

The webinar brought together state and non-state actors, representatives of civil society organisations and the media to deliberate on areas such as enforcement challenges of anti-corruption institutions, corruption and political culture, role of technology in anti-corruption, asset recovery, enablers and facilitators of IFFs, and the significance of international cooperation in asset recovery. The messages, presentations, discussions and recommendations of the conference offer practical suggestions and solutions to the problems of IFFs from the African and global perspective.

This publication documents the report and proceedings of the conference for the benefit of policy makers and implementer, researchers, anti-corruption advocates, civil society organisations and the media. The publication furthers the public enlightenment and education mandate of ICPC and the foundational objectives of CoDA to promote dialogue on matters of interest to Africa.

**Prof. Bolaji Owasanoye, SAN**

Chairman, ICPC

November, 2021

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## LIST OF ACRONYMS

AU	African Union
ACAN	Anti-Corruption Academy of Nigeria
AMCON	Asset Management Corporation of Nigeria
BVN	Bank Verification Number
CAPAR	Common African Position on Asset Recovery
CBN	Central Bank of Nigeria
CDD	Centre for Democracy and Development
CCB	Code of Conduct Bureau
CIBN	Chartered Institute of Bankers of Nigeria
EDMS	Electronic Document Management System
FRSC	Federal Road Safety Service Corps
GIFMIS	Government Integrated Financial Management Information System
IACC	International Anti-Corruption Conference
ICPC	Independent Corrupt Practices and Other Related Offences Commission
IFES	International Foundation for Electoral Systems
IFFs	Illicit Financial Flows
INEC	Independent National Electoral Commission
IPPIS	Integrated Payroll and Personnel Information Management System
NEITI	Nigeria Extractive Industries Transparency Initiative
NFIU	Nigerian Financial Intelligence Unit
NIBSS	Nigeria Inter-Bank Settlement System
NOA	National Orientation Agency
NTA	Nigerian Television Authority
OSGF	Office of the Secretary to the Government
OHSCF	Office of the Head of Civil Services of the Federation
PLAC	Policy and Legal Advocacy Centre
TSA	Treasury Single Account
TUGAR	Technical Unit on Governance and Anti-Corruption Reforms
UN	United Nations
UNCAC	United Nations Convention against Corruption
UNGASS	United Nations General Assembly Special Session against Corruption
UNODC	United Nations Office on Drugs and Crime

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The Independent Corrupt Practices and Other Related Offences Commission (ICPC) and CoDA express profound appreciation and Special thanks to the Special Guest of Honour, the Vice President of the Federal Republic of Nigeria, Professor Yemi Osinbajo, *SAN*, for his continuous encouragement and support to the Commission. Our gratitude goes to the Secretary to the Government of the Federation, Mr. Boss Mustapha for the unflinching support at all times. Also specially acknowledged are: Dr. Edward Kallon, United Nations Resident Coordinator in Nigeria; H.E. Thomas Kwesi-Qartey, Deputy Chairperson, African Union Commission; H.E Bankole Adeoye, Fmr. Ambassador to Ethiopia/Djibouti; Mr. Modibbo Tukur, Director, NFIU; Prof. Isah Mohammed, Chairman, CCB; Senator Suleiman Abdu-Kwari, Chairman, Senate Committee on Anti-Corruption and Financial Crimes; and, Hon. Nicholas Shehu Garba, Chairman, House Committee on Anti-Corruption.

The following resource persons are hereby appreciated for their immense contribution to the success of the Conference: Justice Kashim Zanna, Chief Judge of Borno State; Justice Bunmi Oyewole, JCA; Dr. Yemi Dipeolu, Special Adviser to the President for Economic Matters; Mr. Osaro Eghobamien, *SAN*; Dr. Ene Obi, ActionAid, Nigeria; Idayat Hassan, CDD, Nigeria; John Tani Obaro, MD SystemSpecs, Lagos; Friday Odeh, Accountability Lab, Nigeria; Niyi Ajao, NIBSS, Nigeria; Prof. Mahmood Yakubu, Chairman, INEC; Clement Nwankwo, PLAC, Nigeria; Prof. Abdullahi Shehu, UNODC, Nigeria; Magnus Ohman, Senior Political Finance Adviser, IFES; Mr. Akere Tabang Muna, Fmr Chairman, IACC; Alvin Mosioma- ED, Tax Justice Network Africa; Mr. Femi Falana, *SAN*; Mr. Andrew Nevin, PwC; Prof. Deji Olarewaju, Treasurer, CIBN; Mr. Thom Townsend, Executive Director, Open Ownership; Mr. Godwin Okpene, AD, PPS, NEITI; Ms Lilian Ekeanyanwu, Head TUGAR; Ms Kimani Muthoni, Asset Recovery Agency, Kenya; Emma Nweke, Nigeria Permanent Mission, Vienna; Oliver Stolpe, UNODC, Nigeria; Prof. Sola Akinrinade, Provost, Anti-corruption Academy of Nigeria (ACAN); Mrs Victoria Ayeni, *fca*, ICPC; and Mr. Akeem Lawal, ICPC.

MacArthur Foundation is specially acknowledged for support to the Commission in furtherance of her mandate.

Transcription: The proceedings was transcribed by Adeniyi Micheal Gboyega, an NYSC member deployed to the Commission for the 2020/2021 NYSC service year

**Professor Bolaji Owasanoye, SAN**  
Chairman, ICPC  
November, 2021

## SUMMARY OF RECOMMENDATIONS OF AFRICAN REGIONAL WEBINAR ON COMBATING CORRUPTION AND ILLICIT FINANCIAL FLOWS 2020

The Opening Ceremony of the African Regional Webinar on **Combating Corruption and Illicit Financial Flows: *New Measures and Strategies*** (held via Zoom) commenced at 10:03 a.m. *West Africa Time* on Tuesday 14<sup>th</sup> July, 2020. Moderated by Professor Sola Akinrinade, Provost, ACAN, the Webinar commenced with the recitation of the Nigerian *National Anthem*. Dignitaries present at the session were, *inter alia*:

- HE Professor Yemi Osinbajo, SAN, *Vice-President, Federal Republic of Nigeria, (Special Guest of Honour)*
- H.E Thomas Kwesi-Qartey; *Deputy Chairperson, Africa Union Commission*
- Mr. Edward Kallon, *UN Resident Coordinator, Nigeria*
- H.E Bankole Adeoye, *Fmr. Ambassador to Ethiopia/Djibouti*
- Justice Bunmi Oyewole, JCA
- Justice Kashim Zanna, *Chief Judge of Borno State*
- Dr. Yemi Dipeolu, *Special Adviser to the President for Economic Matters*
- Senator Suleiman Abdu Kwari, *Chairman, Senate Committee on Anti-Corruption and Financial Crimes*
- Hon. Nicholas Shehu Garba, *Chairman, House Committee on Anti-Corruption*
- Mr. Boss Mustapha, *Secretary to the Government of the Federation, Nigeria*
- Dr. Yemi Esan, *Head of the Civil Service of the Federation*
- Representative of the Attorney-General of the Federation
- Professor Mohammad Isah, *Chairman, Code of Conduct Bureau*
- Mr. Modibbo Tukur, *DG of NFIU*
- Heads of MDAs – FRSC, NOA, Auditor-General of the Federation etc.

Also present were officials from the Office of President Emmerson Mnangagwa of Zimbabwe; participants from within and outside Nigeria including the European and African Union countries such as Kenya, Cameroun, Lesotho, Seychelles, Eswatini, ICPC board members and secretary, former Secretary to the Commission and various stakeholders from international development agencies such as MacArthur Foundation multilateral organisations, civil society organisations, staff of ICPC and other anti-corruption agencies, the media, Government MDAs, etc.

The Opening Ceremony of the Webinar was followed by *Plenary Sessions*. The *Plenary Sessions* covered eight themes namely:

- a. Progressive Voices against Corruption
- b. Enforcement Challenges of Criminal Justice Administration and Civil Forfeiture
- c. Leveraging Technology for Prevention
- d. Corruption and Political Culture
- e. IFFs and Revenue Administration



- f. Dealing with Facilitators and Enablers
- g. Enhancing Beneficial Ownership Disclosure
- h. Cooperation for Assets Recovery/Agenda for UNGASS 2021

### Key Recommendations

The Plenary sessions witnessed robust presentations, many of which amplified some of the recommendations made in the address by the Vice President, keynote, remarks, goodwill messages. Key recommendations emanating from the presentations and discussions include the following:

S/N	Decisions/Recommendations	Action By/Key Responsible
<b>A. General Recommendations</b>		
1	Need to put the citizens at the center of the war against corruption by making the people to take ownership through such initiatives as ICPC's <i>"My Constituency, My Project"</i> .	OSGF, ACAs
2	More technology should be deployed in governance to minimize human intervention, digitize procurement and enhance corruption prevention measures and monitor revenue earnings and expenditure sides of government.	OSGF, OHCSF, BPP, ACAs, NITDA, FIRS, CSOs, Media & other revenue generating agencies
3	Tackling IFFs, Assets Recovery and corruption generally requires more collaboration within and among anti-corruption agencies.	NFIU, AGF & all other ACAs
4	Effective preventive and disciplinary measures to drastically reduce widespread small-scale bribery and retail corruption should be explored.	OSGF, OHCSF, NPF, FRSC, VIO, NIS, NCS
5	Need to enhance the development impact of asset recovery by ensuring transparent and accountable management of domestically and internationally recovered assets.	DMO, AMCON, FMoF, ACAs
6	Creation of effective and responsive public complaints systems and improved transparency and communication in the fight against corruption.	PCC, ACAs
7	Critical review of the country's debt profile and discouragement of taking of further loans given the high cost of servicing and repaying loans.	DMO, FMoF

8	There should be critical appraisal of the findings of the Auditor-General's Reports with a view to implementing the recommendations given their implications for the fight against corruption.	OAuGF, NASS, ACAs
9	The impact of the rule of law will be greatly enhanced with deployment of much-needed political will, an independent judiciary and meaningful collaboration between government agencies and the Civil Society.	SGF, AGF, NJC, CSOs
<b>B. Enforcement Challenges</b>		
10	The impracticability of certain provisions of the Administration of Criminal Justice Act 2015 such as evidence by video link, day-to-day hearing of criminal cases and conclusion of trial within five (5) adjournments etc. creates enforcement challenges and <i>requires urgent revision</i> .	NASS, AGF, NJC
11	The National Assembly should make corresponding provisions in the Constitution to save certain provisions in the Administration of Criminal Justice Act 2015 such as the dispensation of elevated judges to sit and conclude part-heard matters.	NASS, NJC, AGF
12	Given their lack of capacity in assets management, prosecutorial agencies should not be involved in the management or sale, of assets or properties recovered; rather, it should be handled by independent and neutral entities to make for transparency and accountability.	AGF, AMCON, ACAs, NJC
13	Poor record keeping is a challenge to the investigation of illicit financial flow, which is by nature a white-collar crime and requires documents to establish its existence. A technological approach to record keeping will significantly address the challenge currently faced.	NIMC, NFIU & other ACAs, CBN, NITDA
14	Need for the Central Authority Unit on International Cooperation and Mutual Legal Assistance domiciled in the Federal Ministry of Justice to be more proactive and responsive to requests made in respect to cross-jurisdiction or	FMoJ

	cross-border illicit financial flows.	
15	With respect to civil forfeiture proceedings, there is need for the judiciary to give progressive interpretation of the laws providing for civil forfeiture as well as act timeously to prevent dissipation of assets.	NJC, AGF
<b>C. Leveraging Technology for Prevention</b>		
16	Need to minimize human intervention by more extensive use of technology: CCTV cameras, greater broadband access, corruption in government relating to travels, seminars, conferences, tours, more online transactions and collaboration, etc.	SGF, HCSF, Heads of MDAs, NCC, NITDA, ACAs
17	Need to minimize discretion by providing clear budget details and enforcement, automation of procurement processes; open market price comparison; clear simple tax laws; smart contracts and ensuring transparency and open data; and allowing computers to enforce clear rules.	Budget Office, BPP, FIRS, NASS,
18	Need to minimize paper by relying on cloud storage for easy traceability and to guide against documents being destroyed. Issuance of receipts on TSA and move towards e-voting.	NITDA, SGF, OAGF, OHCSF, INEC
19	To facilitate fund traceability, cash transactions should be minimized. ₦1 coin should be reintroduced with maximum ₦50 bank notes. Everything beyond that should be e-payment.	CBN
20	Set up “I paid a Bribe” reporting site, and promote financial inclusion and a credit culture which will reduce the need to amass huge amounts for life purchases such as housing, cars, etc.	CBN, ACAs
21	Need to minimize time for dispensation of justice by automating the Judiciary, particularly via introducing the electronic filing system.	NLRC, NJC
22	The need for digitization of governance processes and harmonization of big data to promote intelligence and effective tracking of illicit financial flows and corrupt practices. Need for harmonization and centralization of citizen identity database that will incorporate current holdings of the FIRS, FRSC, NIS, NIMC, NPS, etc.	SGF, CBN, NFIU & other ACAs, NIMC, FIRS, FRSC, NIS, NPS, etc.

23	To facilitate tracing the origin of IFFs, direct cash payment to third party accounts should be prohibited; all payments to third party accounts should be made through the paying customer's account.	CBN, SCUML, NFIU
24	Given their impact on enhancing transparency and accountability, and the potential to achieve more, there is need to faithfully apply the already established e-payment platforms/portals: GIFMIS, IPPIS, TSA, Procurement Management System and Financial Transparency Guidelines, and Open Treasury Portal.	FMoF, OAGF, BPP, OAuGF
25	CBN should direct the Bureau de Change operators to carry out documentation of all exchange of currency and obtain identification before carrying out foreign exchange transactions. CBN should also regularly review the utilization of Forex released for importation by CBN to importers to ensure they were used for the intended purpose.	CBN
<b>D. Corruption and Political Culture</b>		
26	Most countries, including Nigeria, have domesticated the provisions of article 7 (2 and 3) of UNCAC requiring State Parties to adopt <i>'legislative and administrative measures to prescribe criteria concerning candidature for and election to public office; and enhance transparency in the funding of candidatures for elected public office, and funding of political parties.</i> However, enforcing the rules have been problematic	AGF, ACAs
27	In Nigeria, the provisions of Article 7 (2 & 3) of UNCAC are encapsulated in the Electoral Act but there is need to monitor and enforce them in order to strengthen internal democracy within the parties and guarantee the stability of the system;	National Electoral Bodies, CSOs
28	There is urgent need to curtail impunity in the political system especially at the state level where some Governors do not act within the parameters of accountability and public trust	NASS, SHASS, INEC, SIECs
29	Need for increased transparency and accountability in the funding and behaviour of	INEC, CSOs

	political parties	
30	There should be observable political party internal democracy and involvement of other stakeholders including media, civil society etc. to help reduce corruption in political culture.	INEC, ACAs, CSOs, Media
<b>E. IFFs and Revenue Administration</b>		
31	African countries must work together and with the rest of the world in tracing and identifying illicit funds; Regional processes must be connected to global practices.	AU
32	Efforts at tracing and identification of funds should focus on both inflows and outflows of illicit funds.	CBN, NFIU, SCUML, ACAs,
33	In addition to tracing funds, policies and structures must be put in place for retrieving resources.	CBN, NFIU, SCUML, ACAs,
34	As follow up to the exemplary work of the Mbeki panel, more efforts should be made to track implementation of commitments made.	AU
35	Need to ensure that African voices on illicit flows and assets recovery are clear and heard;	AU, CoDA
36	There is need for a fool-proof mechanism for tracking the compliance by Nations in executing the recommendations of CAPAR.	AU, CoDA
<b>F. Dealing with Facilitators and Enablers</b>		
37	Actors responsible for preventing IFFs to be strengthened and those who perpetrate it dismantled.	Central Banks, ACAs
38	Facilitators and enablers include professionals and state agents. Professionals such as lawyers, bankers and accountants help to support IFFs. These professionals should be prosecuted where found culpable or at least be reported to their professional disciplinary bodies.	NBA, CIBN, ICAN, NMA, NSE
39	Political will needs to be mustered to address enablers and facilitators so that one segment of society would not strive to tackle the issue without the help of others.	Leadership of the Executive, Judiciary & Legislature

40	Judicial activism is very important and judges should be bold in this area.	Judiciary, CSOs
41	There is need for synergy between regulators and the main financial institutions.	CBN, NFIU
42	It is necessary to keep the pressure up on known enablers. Thus, there is need for more aggressive deployment of lifestyle and political audit.	ACAs, INEC
<b>G. Enhancing Beneficial Ownership Disclosure</b>		
43	Lack of data on beneficial ownership leads to gaps that can be explored for IFFs; thus, there is need to develop capacity to build the knowledge of the beneficial owners of assets	CAC, CBN, NFIU & other ACAs
44	Beneficial ownership disclosure can help to track IFF and do recoveries	CAC, CBN, NFIU & other ACAs
45	Public contracts represent an area where beneficial ownerships standards can serve to prevent IFFs;	CAC, CBN, NFIU & other ACAs
46	Beneficial ownership disclosure can be improved through central registries to collect store and publish data;	CAC, CBN, NFIU & other ACAs
47	Data received should be verified and sanctions should be applied to ensure compliance	CAC, CBN, NFIU & other ACAs
48	It is not enough to have information on beneficial ownership, but there must be movement from knowledge to action. The extractive industry, particularly mining, is an example of an area where States must move from knowledge to action.	ACAs, NEITI
49	Beneficial ownership disclosure in the extractive industry will prevent real owners from hiding under the cover of legal owners.	CAC, NEITI
<b>H. Cooperation for Asset Recovery</b>		
50	African countries cannot achieve the SDGs and Agenda 2063 without the full mobilisation of all its resources, including those presently located outside the continent.	AU

51	The trans-boundary nature of IFFs demand cooperation at the regional, continental and international level.	ECOWAS, AU, UN
52	African countries need the maximum cooperation of other State Parties, particularly countries warehousing stolen assets, as a significant portion of assets corruptly stolen are taken to foreign countries.	State Parties to AUCPACC & UNCAC
53	A thorough and total implementation of the UNCAC and other international Conventions is only possible with strong and effective international cooperation in asset recovery.	State Parties to UNCAC
54	Cooperation is enhanced through States' ratifying the Conventions and setting up necessary structures at the domestic level to facilitate active implementation of the agenda.	State Parties to AUCPACC & UNCAC
55	There is need for stronger diplomatic engagement on the part of African countries to make CAPAR work; this should be complemented by strengthening of institutional, technical and political leadership.	State Parties to AUCPACC & their Leadership, ACAs
56	The ICPC, and CoDA which played a crucial role in the development of CAPAR, should be strategically placed to champion coordination of implementation through regular reporting to the AU Assembly, coordinating African position at UNGASS and mobilisation of various regional economic groups (ECOWAS, SADC, EGAD, etc.).	ICPC, CoDA
<b>I. Agenda for UNGASS 2021</b>		
57	The uniqueness of the theme of UNGASS 2021, dedicated to the fight against corruption necessitates that African countries must make their voices heard on the key issues; African countries are in a position to bring useful and important ideas to the table and the opportunity should not be missed to influence the future global action provided by UNGASS 2021.	ACAs & State Parties to AUCPACC

58	Given how the Special Session on Drugs shaped the global approach on drugs, the aim should be to achieve a similar breakthrough in the context of the Special Session on Corruption.	AU
59	Africa needs to provide its vision and make its voice heard in the development of the agenda and the discussions leading to the expected political declaration that will emanate from the Special Session.	AU
60	It is imperative that Nigeria assumes a leadership role in developing an African Agenda for UNGASS 2021 in line with the significant role it had been playing since ratifying UNCAC in 2003.	IAATF, ACAs
61	The ICPC should again play a critical role in coordinating the African submission for defining the agenda for UNGASS 2021.	ICPC
<b>J. Conclusion</b>		
62	While there is no shortage of ideas on all the issues raised by the Regional Webinar on Illicit Financial Flows, there is need to formulate them into coherent documents to guide African action and drive African submission in the international arena;	AU, CoDA
63	The ICPC should work with the UNODC to ensure African countries do not miss this important opportunity.	ICPC

### Closing Statement

In closing the 2-Day Webinar, the ICPC Chairman, Professor Bolaji Owasanoye thanked all everyone who had joined the ICPC in the 2-Day virtual Conference starting from the Vice President to all guests and participants. He particularly thanked other Africans who joined the Webinar. He stated that the *Outcome Statement* and the *Presentations* will be sent to everybody via the email addresses provided. He stated that on the part of the ICPC, things that can be done better have been noted.



## Part 1

# OPENING CEREMONY

*Welcome Remarks by*

**PROFESSOR BOLAJI OWASANOYE**

*Hon. Chairman, Independent Corrupt Practices and  
Other Related Offences Commission (ICPC)*

## **Protocol**

It gives me great pleasure to welcome everyone to this 20<sup>th</sup> Anniversary Africa Regional Webinar as one of the activities in celebration of the 20<sup>th</sup> Anniversary of the establishment of ICPC. I want to particularly welcome delegates and panelists who have joined us from Europe and other countries but most especially from the AU countries.

The Corrupt Practices and Other Related Offences Act was passed and came into force in June 2000 setting up the first anti-corruption agency under Nigeria's 4<sup>th</sup> Republic. Since inception, the Commission has had four governing Boards and Chairmen with the fourth Chairman and Board currently in office. It gives me pleasure to recognise and commend posthumously the pioneer Chairman, late Honourable Justice Mustapha Akanbi, the second Chairman, Honourable Justice Emmanuel Ayoola *CON*; retired Justice of the Supreme Court, who is unavoidably absent due to technology challenges but sends his good wishes. The third Chairman, Mr. Ekpo Nta who is here with us and is duly recognised. I also recognise the presence in this virtual room of past Secretaries of the Commission. The fourth Board is building on the foundations laid by these distinguished Nigerians.

The Commission was established to, *inter alia*, investigate and where necessary, prosecute corruption and related offences, prevent corruption by examining the systems and processes of public bodies that are predisposed to corruption, and to educate and enlist the support of the public against corruption. In 2003, the pioneer Chairman, Justice Mustapha Akanbi led the Nigerian delegation to Merida, Spain to sign the United Nations Convention Against Corruption that came into force in 2005.

Within its three-fold mandate, the Commission has in the past 20 years recorded a number of achievements. From 44 petitions in 2000 to 1,934 in 2019, it has received cumulatively 19,381 petitions in 20 years, successfully investigated about 5,000 of the petitions and prosecuted almost 1,000 and secured convictions in about 20% of the cases over the years, including successfully defending up to the Supreme Court a challenge to the constitutionality of the enabling Act. Within the same period, we have conducted 47 System Study Reviews on public sector MDAs and 5 CRAs in different key sectors of the economy including transport, health and the e-government system.

Furthermore, it has established 449 ACTUs in MDAs, established ACAN as training arm of the Commission, developed the National Values Curriculum

being taught through different subjects at primary and post-primary levels in schools across Nigeria, trained 13,739 public servants at ACAN and opened 15 state offices across Nigeria with at least 2 offices in each geo-political zone. The Commission made input to the introduction and design of BVN by Office of the Accountant-General of the Federation, Bankers Committee, IPPIS and GIFMIS, to mention a few modest achievements.

The 4<sup>th</sup> and current Board of the Commission has within one year of inauguration followed the footsteps of its predecessors by improving on the mandate of the Commission. In operational matters, it has focused on activities that strengthen government's desire to eradicate corruption in the revenue and expenditure sides of governance; take development closer to the people by diminishing poverty and implementing Sustainable Development Goals; ensuring value for money in the implementation of publicly funded projects; escalating asset recovery and asset return; and reducing retail corruption as the everyday experience of ordinary people. We have also revised and up-scaled the deployment of the Ethics and Compliance Scorecard on MDAs. From 20 deployed in 2016, we deployed 280 in 2019 and hope to attain a figure of 350 in 2020.

In enlisting public support for the fight against corruption, we have involved the media and the Civil Society in our Constituency and Executive Projects Tracking Initiative and have finalized a draft Ethics and Integrity Policy that we are taking forward for approval of government with the collaboration of OSGF. Just last week, we launched two main competitions aimed at provoking youth creativity and support for the fight against corruption. These are the *National Music Competition* and the *National Essay Competition* for Secondary Schools with anti-corruption Integrity Clubs. Through these competitions, ICPC will give out N20M prize money with the kind support of MacArthur Foundation. I use this opportunity to thank MacArthur Foundation for its generous support to our programmes. Later this year, we hope to give the *2<sup>nd</sup> ICPC Public Service Integrity Award* to two exemplary federal public servants who are presently being sourced with the kind support of the OSGF and OHCSF. The Public Service Integrity Award is designed to recognize and to appreciate public servants with exceptional acts and character of integrity.

In the area of infrastructure, the current Board has in the past 16 months up-scaled the forensic capacities of the Commission with modern soft and hard ware including handwriting, polygraphy, biometric and access control facilities. We have certified at least five world-class forensic experts and we are training more. In 2019, we commenced an Electronic Document Management System (EDMS) project to digitize the operational component of the Commission's work and its legacy documents from inception. These measures have suddenly become ideal and imperative from coping with the effects of COVID-19 on governance and operations. We are delighted that ICPC fortuitously visualized this and commenced action since last year.

In pursuit of these projects and other objectives, we have initiated a number of strategic partnerships. We are collaborating with office of the Auditor-General of the Federation, Federal Inland Revenue Service (FIRS), National Social

Investment Office, Federal Road Safety Commission, AMCON, NOA, NTA, PEBEC, to mention a few. ICPC is also the Secretariat for the Inter-Agency Committee on IFFs in Nigeria through which measures to stem IFFs are frequently discussed and analysed. The people-oriented projects of the 4<sup>th</sup> Board, as I mentioned, include the Constituency and Executive Tracking Group, tracking of conditional cash transfer and the school feeding programmes and reducing retail corruption on the roads by regular joint enforcement actions with the FRSC and other security agencies.

We are happy to note that some of these projects respond directly to the findings of the recent UNODC/NBS Survey of Corruption in Nigeria even though our projects were designed and commenced before the survey findings were published in December 2019. Those findings validate the focus and vision of ICPC as responsive to fight retail corruption in Nigeria and we look forward to doing more in this regard with stakeholders. We want to use this opportunity to welcome the UN Resident Coordinator in Nigeria, Mr. Edward Kallon and to appreciate the collaboration with UNODC.

We are particularly honoured to have the Deputy Chairperson of the AU, His Excellency, Dr. Thomas Kwesi Qartey join us to give a keynote. We also welcome the Executive Director of the Coalition for Dialogue on Africa; Mrs. Souad Aden-Osman and her team join the Webinar. We worked together on the Nigeria sponsored **Common African Position on Asset Recovery (CAPAR)** that was adopted by African Union Heads of government in February this year. Just a few days ago, President Muhammadu Buhari wrote to the AU on the occasion of the 2020 AU Anti-Corruption Day, calling for immediate actualization of the Common African Position on Asset Recovery. We are proud to have been a part of that process.

I want to warmly welcome the Secretary to the Government of the Federation, Mr. Boss Mustapha, who is technically speaking, the landlord that handed over our headquarters to the pioneer Board in 2000. We want to thank you Sir for your leadership, cooperation and selfless service to Nigeria. I want to publicly acknowledge that you have been inspirational as you make governance easy and less cumbersome. We have other 20<sup>th</sup> Anniversary activities lined up in collaboration with the OSGF including taking forward the *National Ethics and Integrity Policy* and hosting the *National Summit on Diminishing Corruption* later this year. We again use this medium to appreciate you and your team for taking forward our requests and for guiding us through the maze of bureaucracy in government.

I cannot end this address without especially recognising and thanking the distinguished Members of the National Assembly responsible for over-sighting the work of the ICPC. We have had a cordial relationship and a very successful retreat with the National Assembly in February this year to chart a pathway for our collaboration. We acknowledge the cooperation and support that we enjoy from the legislature especially your quest for ways by which anti-corruption

agencies can be better funded. Just this last Saturday, Senator Suleiman Abdu-Kwari, the Chairman Senate Committee on Anti-Corruption and Financial Crimes, convened a highly successful Webinar to commemorate the 2020 AU Anti-Corruption Day. We trust that the outcome of the event will guide the National Assembly on its activities in support of anti-corruption measures. I therefore want to use this opportunity to formally welcome Distinguished Senator Suleiman Abdu Kwari and Honourable Representative Nicholas Shehu Garba and thank you for your support and leadership.

Finally, let me thank Your Excellency, the Vice President of the Federal Republic of Nigeria, Professor Yemi Osibajo, *SAN* for finding time this morning Sir, to join this Africa Regional Webinar and to declare it open. Sir, we appreciate your leadership and the trail that you blazed in anti-corruption activities many years before your service in the Lagos State public sector and even now to the entire country. God bless you now and always.

To the Board, management and staff of ICPC, especially those pioneer staff that were there 20 years ago when this institution started, I say congratulations to you for being a part of this 20<sup>th</sup> Anniversary. We pray that God will grant you the favour to see many more years of the progress of the institution and that of Nigeria, in Jesus Name. On this note, I want to thank you all and hope that your comments and observations will help us to improve the fight against corruption towards development in our country. God bless you all. Thank you.

**Professor Bolaji Owasanoye**  
Chairman, ICPC  
July 14, 2020.

## GOODWILL MESSAGES

### Introduction

**PROFESSOR AKINRINADE:** Thank you, Chairman. We thank you Honourable Chairman for the Opening Remarks. In a moment, we shall be taking the Goodwill Messages. But before then, let me recognise the presence on this platform, of some Honourable Members of the Commission. Honourable Mrs. Olubukola Balogun, I've seen her on the platform. Honourable Titus Okolo, Honourable Barrister Obiora Igwedibia, I've seen Justice Adamu Bello, Honourable Dr. Grace Chinda, I've seen Hon Dauda and I have seen Mrs. Hannatu Mohammed and assume Alhaji Maikano is on the Webinar. We also have with us, Dr. Oliver Stope from UNODC; we have the Corps Marshall General, Mr. Boboye Oyeyemi and a number of others that I will recognize in the course of this Session. Let me invite the DG of the NFIU, Mr. Modibbo Tukur for his Goodwill Message. Thank you. Mr. Tukur, please.

### *GOODWILL MESSAGE BY MR. MODIBBO TUKUR, DG, NFIU*

#### Protocol

First of all, our own Goodwill Message comes with an advocacy message to the entire stakeholders. You know, institutionally, as far as Illicit Financial Flows are concerned, the country is most advanced presently in Africa, the areas and boundaries we have touched in this endeavour, some countries even in the West African sub-region are nowhere near it. First, we have all the institutional mechanism in place to work on this area diligently and then expand the achievements we have made. We have all the anti-corruption agencies in place, we also have all the criminalization laws in place. The judicial system is halfway on board. We have a very robust and functional judiciary, but they need a little touch in, I mean; to modernise them and then for them to grow much in the area of Illicit Financial Flows. Well, as you're all aware, The Illicit Financial Flow is divided always into two: you have the money laundering aspect of it, which we say is crime-based. That is, Illicit Financial Flows originating from crimes like corruption, drugs and many other predicate offences. You can list them up to over thirty under our laws. We also have what is known as process Illicit Financial Flows. So, this is the type of Illicit Financial Flows that sometimes originate from legitimate funds. Things like trying to do tax evasion or evasive process of paying government dues; covering some transparency processes. In both areas, the country is far advanced and ahead of all the 55 or 56 other African countries.

From our activities, however, we believe that the country is yet lacking some expertise. This is however not being assessed on comparative basis. For example, the country or the entire Federal government has about 12 major sources of revenue and then the sources of revenue-I will just list a few- it

includes crude oil, as we all know, there are gas cells, the energy feedstock, the Nigeria custom duty, royalties, concessions, revenues from Ministry of Power, VAT, PPPRA generations, and so on and so forth. Now, we need to walk around these revenue elements at the federal level-that is where the illicit flows are happening. For example, there is a lot of bunkering taking place in the oil industry. Not only the bunkering; but the transparency having to do with the IOCs themselves. Sometimes nobody can clearly account to you what is being taken out and then what is being distinguished with certain degree of transparency. It is the same thing across all the revenue elements. So, if strategies can be developed, because you know now as remote as it can be, even crude oil today has a DNA in the world. So, no matter what we do or no matter how we think we're fighting corruption, if the revenue disclosures themselves are not transparent, you realize that what you may lose in one hour probably is what anti-corruption agencies may recover in one year.

Recently, we have done at the NFIU level, a lot on tax. We have profiled all the IOCs and then we disclosed their under-payments to the Federal Inland Revenue Service. We have also disclosed to regulatory agencies, what they have been under-paid by practitioners in the industries they are regulating, such as the capital market, the telephony and communication industries, and so on and so forth. So, our Goodwill Message comes with a demand- that at government level, the regulators, and then enforcement officers and service Ministries should come together and engender transparency in government collections; strictly based on a modernized approach, developing applications to track business processes. Today, we have seen all the arguments around stamp duty in this country, nobody will tell you exactly how much is supposed to be generated from stamp duty and his is happening simply because the tracking devices are very, very low. Everybody, every player in that area is evasive or is avoiding. So, to the extent that we will tell you that we deserve to have stamp duty in trillions, and the banks will tell you, "NO, you're just maybe supposed to get N10/20/30 Billion".

Okay, thank you and I will stop here because of time.

## **GOODWILL MESSAGE BY PROFESSOR MUHAMMAD ISAH CHAIRMAN OF THE CCB**

### **Protocol**

Let me first congratulate ICPC for its ability to sponsor this Webinar. This is quite a milestone in the fight against corruption in this country. Nigeria's effort in the fight against corruption started with ICPC under democratic dispensation way back in 2000. This has made Nigeria to identify with international community in this struggle to ensure that clean wealth is the wealth that has been flowing over the global economy. ICPC as an institution has done well. For the last 20 years, it has been persistent and consistent in its efforts to ensure that corrupt practices, particularly within the public service have been kept or minimized to the lowest. And this has been successful within the context of ensuring and observing the fundamental rights of the citizens that are under investigation or under scrutiny by the ICPC.

I also must commend the present leadership under Professor Bolaji Owasanoye for exhibiting high quality of leadership in relation to managing the crisis, where we find ourselves in this country in relation to issue of overlapping functions, as well as rivalry issues within the anti-corruption agencies and as well as law enforcement agencies. With the coming on board of the leadership of Professor Bolaji, we witnessed a number of innovations that were brought about by the Commission in relation to fight against corruption. These innovations have gone a long way to ensure sustainability in relation to monitoring activities, which are more important in relation to prevention of corruption or corrupt practices within the public service.

We have also a lot of activities to share in common with the ICPC being a police of public officers. CCB is a watchdog for public officers in relation to enforcement of Code of Conduct for public officers. Its constitutional duty that public officers must comply with the Code of Conduct for Public Officers has been a long way meant to ensure sanity within the public service and prevent corruption. Let me also maybe press further for wider collaboration within the anti-corruption agencies as well as law enforcement agencies. The issue of rivalry, the issue of competition is not what will assist Nigeria to achieve a high standard of fight against corruption and also ensure that corruption has been fought to a standstill. So, under these circumstances, we need to ensure that there is collaboration, there is information sharing, and where it is necessary, that the anti-corruption agencies come together in respect of one issue or another, to ensure that a particular issue has been tackled head on. So, we need to come together, puts heads together; to ensure that we have been able to achieve that.

Today, there is also this issue of recovery of assets. Recovery of assets cannot be achieved by a single entity. It requires collaborative efforts, and all anti-corruption agencies, law enforcement agencies, as well as other sister agencies, that has to do with the fight against corruption must be taken into consideration



in the process of ensuring that we have achieved certain level of success in relation to fight against corruption, Nigeria has suffered a lot in this respect, because of a number of challenges that are before us, which we have not been able to surmount. But I believe if we sit down as anti-corruption agencies, as law enforcement agencies, as well as other sister agencies that are stakeholders in the fight against corruption, and we put efforts together, this will be a great effort that will assist Nigeria out of a number of problems related to corruption which retard the growth and development of economy in this country. This, in turn, also affect the wellbeing of Nigerians generally and also, even the standing of Nigeria in the eyes of international community. Thank you very much Sir.

**GOODWILL MESSAGE BY HONOURABLE NICHOLAS SHEHU GARBA,  
CHAIRMAN, HOUSE COMMITTEE ON ANTI-CORRUPTION**

**Protocol**

It is a privilege and my pleasure to be part of this Webinar in celebration of the 20th Anniversary of the ICPC. There is no doubt that the negative impact of corruption on the socio-economic development of our country and indeed all societies has been well documented. I think it is in this regard that we should view the significance of this celebration that we are all privileged to be part of.

As a country, we are certainly bound to lag behind in all indices of development if we fail to curb the indices of corruption, in all spheres of our national life. The establishment of ICPC, the EFCC and other related bodies, and the enactment of other relevant laws, represent very bold steps, by our country to address the menace of corruption and on this anniversary of the 20th year of its existence, it is appropriate that we acknowledge the accomplishment of the ICPC and commend it for the remarkable strides it has made in the fight against corruption. The vigour and the strides of the current leadership of the ICPC, especially in the investigation of reported cases of corruption has been very, very remarkable. However, it is an established fact that the most effective way to fight corruption is the institutionalization of systems and processes that minimize the opportunity for corrupt practices. The 20th year Anniversary, present an opportunity for the Commission to undertake a holistic review of its operation over the past 20 years with a view to institutionalising measures that would enhance the attainment of its mandate, especially in this institutionalisation of preventive measures. The 9th House of Representatives of the current National Assembly, led by the Right Honourable Femi Gbajabiamila has expressed its readiness to support the ICPC and all other anti-corruption agencies, especially in the areas of legislative enactment and of course, in the area of budget activities. It is on this call that I want to convey the congratulations of the House to the Chairman and the current Board of the ICPC and to commend them for the job they have been doing and we believe that with this tempo that we have seen with the Board, our country will certainly be moving in the right direction as far as the fight against corruption is concerned. Thank you very much to all participants.

## **GOODWILL MESSAGE BY SENATOR ABDU KWARI, CHAIRMAN, SENATE COMMITTEE ON ANTI-CORRUPTION AND FINANCIAL CRIME**

### **Protocol**

It is my pleasure to be here today to deliver this Goodwill Message on the 20th Anniversary of one of Nigeria's flagship anti-corruption institutions-the Independent Corrupt Practices and Other Related Offences Commission. Let me thank the United Nations Office on Drugs and Crime for their partnership in organizing this Webinar with the topical theme of *Combating Corruption and Illicit Financial Flows: New Measures and Strategies*. Let me quickly say that the National Assembly fully subscribes to the principles of the anti-corruption strategy, which has laid out the strategy required to combat graft in the form of illicit financial flows in our country, Nigeria. In this 9th Senate, we have continued to play our role in fighting corruption and illicit financial flows by bringing certainty into our budgeting cycle thus making it drawn from January to December of each year. This certainty in our nation's financial governance was further augmented by the passage of the Finance Bill, the amendment of the Procurement Act, amendment of the Deep Offshore and Inland Basin Production Sharing Contracts Act, as well as to bring clarity to the fight against local and trans-border financial crimes. The NFIU Act and the Mutual Legal Assistance Act were passed.

Fighting corruption is not a lone-wolf game. We must attend to it like a pack of wolves to hunt down the menace. One sure way of achieving this is for the three arms of government as well as civil society to actively collaborate in real time in all the efforts in building a strategy that will not only fight graft, but also prevent it. It is when we have come together that we can collectively review our domestic legal framework that will aid to prevent corruption, enforce the anti-graft legislations and finally, prosecute offenders efficiently. Consequently, we are focused on strengthening the independence and efficiency of anti-corruption institutions like The Independent Corrupt Practices and Other Related Offences Commission, the Code of Conduct Bill and also the Federal Inland Revenue Service, the Nigerian Customs Service and Office of the Auditor-General of the Federation to mention but a few. To address these needs, the National Assembly has also commenced the process of amending other anti-corruption legislations and even the 1999 Constitution as amended, which from part of our legal framework, with a view of bringing them into conformity with present day realities, the National Anti-corruption Strategy as well as aligning them with the requirements of the United Nations Convention against Corruption. Another effort of the Senate is a decision of an investigation into the specific cases of illicit financial flows coming from the known remittance of applicable taxes by some of the international oil companies. We will be considering the issues of taxes and how they are captured in our National Tax database with a view of recovering our unremitted resources. I assure you that we will continue to solicit the input of all the stakeholders in this review processes. I congratulate the ICPC on its milestone achievements, and wish you all a fruitful deliberation. Thank you, and God bless you, God bless the Federal Republic of Nigeria. Thank you very much.

## GOODWILL MESSAGE BY MR. BOSS MUSTAPHA, SECRETARY TO THE GOVERNMENT OF THE FEDERATION

### Protocol

It gives me great honour and privilege to deliver this Goodwill Message on the occasion of 20th anniversary celebration of the Independent Corrupt Practices and Other Related Offences Commission (ICPC). I wish to congratulate the ICPC on this event. I am particularly nostalgic about this event, because 20 years ago, I was part of the emergence of the ICPC as I had the good fortune and responsibility of handing over the then offices of the defunct Petroleum Trust Fund to the Commission at its present headquarters. I handed over the building to late Justice Mustapha Akanbi and Dr. Bello Ngawa.

In 2015, when the administration of President Muhammadu Buhari came into office, it made the fight against corruption one of its cardinal goals because corruption is a global menace and fighting corruption is of particular significance to Nigeria in view of the fact that the pandemic of corruption accounts for most developmental challenges facing Nigeria and other developing countries.

The President has since then been resolute and committed to making Nigeria a corrupt-free society. On several occasions, President Muhammadu Buhari stressed the need to kill corruption before corruption kills the nation. The required emphasis, as Mr. President underscores, is the fact that corruption is very dangerous to our survival. The webinar in celebration of the 20th Anniversary of ICPC is appropriate for reflection and charting a new approach to fighting the cancer of corruption. In reality, this way of communicating and meeting is our new norm because of the impact of COVID-19. As we all know, the Commission's three-pronged mandate as enshrined in its enabling Act are enforcement, prevention, as well as public education and enlightenment. These mandates resonate very much with what has occupied me almost exclusively in the last 6 months as Chairman of the Presidential Task Force Against COVID-19. The PTF enforces, prevents and educates the public on the battle against this pandemic that has changed our way of life in so short a time. Suffice it to say that corruption might have contributed to the sorry state of our health system and infrastructure as we discovered at the commencement of the national response. It would be recalled that in 2019, my office jointly organized the *National Summit on Diminishing Corruption in the Public Sector* with the ICPC. At that Summit, President Muhammadu Buhari presented the first ever **Integrity Award** in the Public Sector to two outstanding Nigerians. We are supporting ICPC in the 20th Anniversary version of the Summit on Diminishing Corruption in the Public Sector and in the selection of deserving public officers to be recognized for this year's award. We hope to make this an annual event. This administration is determined to bring to limelight public servants with integrity that have hitherto been in the shadows and celebrate them. In this regard, my Office and ICPC are working together to develop a **National Ethics and**

**Integrity Policy** for the Country. ICPC was pivotal to the draft of the framework that was discussed with stakeholders few months ago. We intend to take the process forward for adoption by Government before Stakeholders reconvene to agree on what, where, when and how of implementing the policy.

Distinguished ladies and gentlemen, I am also happy to inform you that the Office of the Secretary to the Government is working with ICPC in ensuring that while suspects are processed through the Criminal Justice System, those found to be corrupt in Service will also face sanctions of extant administrative procedures in order to change the narrative of “*Nothing will be done*”. We will apply Public Service Rules in the fight against corruption. I urge all regulatory agencies to do the same.

We are delighted that ICPC is in the vanguard of new measures and strategies for combating corruption and Illicit Financial Flows (IFFs) in Nigeria. With initiatives such as:

- i. Constituency and Executive Projects Tracking;*
- ii. Revenue and expenditure tracking in collaboration with agencies like Office of the Auditor-General for the Federation and Federal Inland Revenue Service;*
- iii. Leveraging technology in the systems study and review of personnel and capital vote of MDAs; and*
- iv. Ethics compliance survey of MDAs have yielded dividends within a short time.*

This webinar platform offers another opportunity for participants to reflect and recommend new measures and strategies’ that Nigeria and other African countries can use to combat corruption and stem IFFs from the Continent.

Distinguished ladies and gentlemen, let me close my goodwill message with another parallel in the fight against COVID-19 and fight against corruption. This is personal responsibility. We all need to take responsibility for the fight against corruption as we take responsibility against infection of COVID-19. COVID-19 kills, but corruption kills even more. ICPC alone cannot fight corruption. We all must be involved. Failure to take responsibility is dangerous to self and the society as a whole.

Once again, I congratulate the ICPC on its 20th Anniversary and wish you fruitful celebration and also fruitful deliberations.

Thank you for your attention.

Remarks by

**Dr. EDWARD KALLON**

*United Nations Resident Coordinator, Nigeria*

**Protocol:**

Excellencies, Ladies and Gentlemen. It is my pleasure to join you today in celebrating the 20<sup>th</sup> Anniversary of the Independent Corrupt Practices and Related Offences Commission only a few days after we commemorated the Africa Anti-Corruption Day for the fourth time.

As the first United Nations Special Session against Corruption comes up in early 2021, it is most timely for the African Anti-Corruption community to come together to jointly determine Africa's anti-corruption agenda at the global stage. In doing so, we can draw inspiration from the progress made in the past two decades. It is important to note that African nations have been at the forefront of negotiating the United Nations Convention against Corruption and, in particular, ensuring the inclusion of the innovative Chapter on Asset Recovery.

Today, fifty-two African countries are States parties to the United Nations Convention against Corruption and are actively participating in its Implementation Review Mechanism. In implementing the provisions of the Convention, African nations have put into place necessary laws and institutions to prevent and combat corruption. These efforts have started to show results. In Nigeria for example, 2019 marked the year with the largest number of corruption related convictions. At the same time, the Nigerian Government in cooperation with its partners was able to recover and return to Nigeria hundreds of millions of US dollars from a few jurisdictions.

However, despite these efforts and successes, citizens' appreciation of the fight against corruption remains low in many countries across the globe. While negative perceptions may not be a fair reflection of the progress being made, we need to acknowledge them. Going forward, I would like to propose to you today an adjustment to our approach. It is our belief that we need an approach that puts citizens at the center of the fight against corruption. It is only when citizens see tangible progress directly impacting their lives positively, that we can expect them to support the fight, to refuse to take part in corrupt practices and to report corruption incidents whenever they become aware of them. In short, we need to do better in demonstrating the actual benefits of the fight against corruption.

While such a citizen-centered approach should become an integral part of all anti-corruption efforts that we undertake, there are four specific actions I would like to propose for your further discussion, drawing from our experience in Nigeria:

1. **Ending wide-spread small-scale bribery:** While large scale corruption scandals may capture the attention of the public, it is the actual experience being confronted with bribe-seeking behavior by public officials that shapes citizens' opinions concerning the effectiveness and seriousness of Governments' anti-corruption agendas. Unless we put into place effective preventive and disciplinary measure to drastically reduce such conduct, citizens will continue to have legitimate doubts concerning the actual commitment and reported successes to eradicate corruption.
2. **Enhancing the development impact of asset recovery:** The recovery of large sums of proceeds of corruption from a citizens' perspective is only relevant if these proceeds translate visibly into improvements in their lives. It is thus crucial that countries find practical ways to ensure that both domestically and internationally recovered assets are managed in a transparent and accountable fashion, and reliably reinvested into the achievement of the SDGs.

This is in line with the respective Resolution on *Strengthening Asset Recovery to Support the 2030 Agenda for Sustainable Development*, which was sponsored by Kenya, Nigeria and the State of Palestine and adopted by the Conference of States Parties to the United Nations Convention against Corruption at its 8<sup>th</sup> Session, held in December 2019 in Abu Dhabi, UAE.

3. **Creating effective and responsive public complaints systems:** The request for citizens to own the fight against corruption is not new. Yet, as long as the State and its institutions are failing in the eyes of the public to demonstrate their determination in the fight against corruption, it is unlikely that we will convince citizens to embrace the fight against corruption wholeheartedly.

In Nigeria for example, since 2016, consistently less than 4% of those who were confronted with a demand for the payment of a bribe went on to report the incident. We are not surprised by this result, since only 15% of the reported cases resulted in a formal criminal or disciplinary action.

In the absolute majority of cases, those who had the determination and means to report incidents of corruption were either discouraged from pursuing the matter, or never received any feedback on their reports or, in some cases, even suffered negative consequences.

4. **Improving transparency and communications in the fight against corruption:** I believe we can and must do much better in communicating about the fight against corruption, bearing in mind that the majority of citizens in Africa are below the age of 25.

In this context, it is my great pleasure to be able to share with you in a few moments the short-animated film which has been produced by the United Nations Office on Drugs and Crime summarizing the key findings of the *2<sup>nd</sup> Corruption in Nigeria Survey* with a view to reaching a much broader public audience, in particular the youth.

Excellencies, Ladies and Gentlemen,

The United Nations General Assembly declared 2015 to 2024 the International Decade for the People of African Descent: Recognition, Justice and Development. These goals will remain nothing but a fleeting illusion unless we succeed in putting an end to corruption. Thus, let us stand united against corruption for the benefit of our citizens today and for future generations.

Thank you very much, for your attention.



*Keynote Address*

by

**HE. THOMAS KWESI-QARTEY**

*Deputy Chairperson, Africa Union Commission*

Your Excellencies, Honourable Ministers, distinguished Ladies and Gentlemen, brothers and sisters from Africa, fellow Africans, on behalf of the Chair of our Union, Dr. Matamela Cyril Ramaphosa, and on behalf of the Chair of Commission, Dr. Moussa Faki Mahamat, I must express my pleasure and privilege in being part of this meeting. This is a crucial, indeed, a very important meeting. While the current global landscape, particularly the COVID-19 pandemic, has led to the postponement and cancelation of many planned conferences, we are delighted that this regional conference can take place, albeit virtually. The vital issue of addressing corruption, illicit financial flows on the continent, cannot be put on hold and if we are to secure Africa's continental growth, and continued growth and development, we need to address it on a daily basis.

On behalf, therefore, of the African Union Commission and on behalf of the Co-Chair of the Consortium to Stem Illicit Financial Flows from Africa, I must, in all fairness, congratulate the government and the people of the Federal Republic of Nigeria for their tireless efforts, particularly the leader, President Muhammadu Buhari, on the issue of corruption and illicit financial flows from Africa. As Champion of the African anti-corruption agenda, President Muhammadu Buhari has led crucial efforts towards improving the financial flows, the financial ethics, not just in Nigeria, but for the African continent as a whole. This is evident in the adoption of the Common African Position in Asset Recovery commonly known as **CAPAR**, which we must acknowledge has been largely due to the dedication of the President and the tenacity of the Nigerian government up to and during 33rd Ordinary Session of Assembly of Heads of States and Governments of African Union held in February 2020 in Addis Ababa, Ethiopia.

Your Excellencies, as we work to stem IFFs from the continent, the CAPAR will be extremely useful in helping African countries to identify, to repatriate, and to effectively manage the illicitly acquired assets in a manner that respects our sovereignty. I also wish to congratulate the Independent Corrupt Practices and Other Related Offences Commission on its 20th Anniversary this year. Our particular appreciation goes to the Chairman, who was instrumental to the development of CAPAR and in doing so, has helped all of us build a crucial and beneficial partnership between the ICPC and the African Union Commission. It is our hope that the ICPC continues to grow and to succeed in its efforts as we continuously and continually work to strengthen our partnership. This partnership is and continues to be of great importance in advancing the CAPAR and its implementation. I also wish to acknowledge the ICPC for choosing the theme, which in our view, is very apposite considering the current concerns caused by the scourge of corruption and illicit financial flows from Africa.

One key finding of the High-Level Panel Report on IFFs in Africa is that illicit financial flows, including corruption, are perpetrated using new and innovative means by people who have every intention of hiding their work. In addition to difficulties that exist in measuring and addressing IFFs practices in international services, emerging forms of IFFs are being carried out in the digital economy and in intangible markets. These contribute to the problem in new and more obscure and more difficult ways. With challenges such as this in mind, the importance of developing new measures and strategies to combat corruption in IFFs cannot be emphasized. For this reason, the African Union through the Consortium, and under the leadership of President Thabo Mbeki will continue to work to engage the ICPC as we work to combat these issues and help regain Africa's much needed resources for our continued development.

We must periodically and continuously ask critical questions, offer viable suggestions and ensure that the integrity of our initiatives remain intact. The African Union supports ICPC and the government of the people of Nigeria as they continue their work in improving transparency and accountability both in the country and in the continent as a whole. To achieve this mandate, all hands must be on deck. We believe it is our duty to support the work of the ICPC to achieve its full potential and to retain Africa's resources for Africa's development.

Once again, your Excellencies, I wish to congratulate the government of the people of Nigeria, particularly their indefatigable President, General Muhammadu Buhari, the ICPC and all stakeholders at this webinar and to wish each of us fruitful deliberations. I'd like to thank you for your kind and polite attention and to wish you successful deliberations.

Thank you.

*Speech by Special Guest of Honour*

**PROFESSOR YEMI OSINBAJO, SAN**

*Vice President of the Federal Republic of Nigeria*

Let me say first, how very pleased I am to be a part of this celebration, joining the ICPC Board, management and staff to celebrate the 20th anniversary of this important national and regional institution. 20 years have passed since we passed the Corrupt Practices and Other Related Offences Act and set up the Independent Corrupt Practices and Other Related Offences Commission as the first anti-corruption agency in Nigeria and possibly in the region. This was three years before the UN Convention Against Corruption (UNCAC) was adopted, and five years before UNCAC came into effect. So, in many ways, you are pioneers of the anti-corruption struggle in our region and indeed in very many parts of the world. The three-fold mandate of ICPC remains relevant today as it was 20 years ago namely:

- enforcement of laws against corruption,
- prevention of acts of corruption and
- public education and enlightenment against corruption.

Our government has supported the fulfillment of this statutory mandate first by demonstrating the political will and support for anti-corruption measures from the number one citizen of Nigeria, the President himself. We have seen that demonstrable political will and that political will has afforded all our anti-corruption agencies the latitude to do their work without interference.

Secondly, by taking measures that reinforce the prevention mandate of ICPC: For example the enforcement of the TSA policy; strict application of BVN which is the biometric information required for opening of bank accounts and from maintaining bank accounts; strengthening of the e-government system comprising GIFMIS and IPPIS which are electronic platforms for managing human resource material in the public service and also for budgeting purposes; the launching late last year of the open treasury portal through which payments for works, goods, and services may be monitored globally, and by encouraging the use of the Freedom of Information Act by civil society to elicit information from government agencies.

The public education and citizen engagement mandate is supported by government's encouragement of a vibrant role for citizens, the media and civil society in the anti-corruption crusade.

Besides, both the ICPC, & the EFCC have held several public participation campaigns to encourage civic participation in the anti-corruption struggle.

The theme of this Webinar COMBATING CORRUPTION AND ILLICIT FINANCIAL FLOWS: NEW MEASURES AND STRATEGIES, I think, again just reminds us that

corruption remains a scourge to our development aspirations and has become for us in the developing world, an existential issue.

Over the years, massive public resources and assets have been directly stolen, diverted, deliberately misapplied to gratify corrupt tendencies, stashed in foreign jurisdictions or mired in and susceptible to pilferage by the inequitable and unjust international economic system that continues to undermine the social and economic development aspirations of poor countries especially from Africa.

Without effectively combating corruption and IFFs and promoting international cooperation for asset recovery and asset return, Africa cannot achieve the Sustainable Development Goals. Goal 16 of the SDGs is devoted to corruption. Specifically, Target 16.4 commits that: “By 2030, significantly reduce illicit financial flows and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime.” Both the UN General Assembly and the African Union have committed to measures to fight corruption and stem IFFs. UNCAC and the African Union Convention on Preventing and Combating Corruption have remained the touchstone of the fight against corruption and IFFs. Other initiatives include the Addis Ababa Action Agenda and the AU Assembly Special Declaration on Illicit Financial Flows. More recently, the UN General Assembly Resolution 74/206 of 19 December 2019 commits to the promotion of international cooperation to combat Illicit Financial Flows (IFFs) and strengthen good practices on asset return to foster sustainable development.

Nigeria has demonstrated leadership in the advocacy for collective efforts to stem IFFs from Africa and has also been at the forefront of advocacy for stemming IFF and promoting international cooperation for asset recovery and asset return at the UN General Assembly. As the AU Champion on Anti-Corruption, President Buhari in his report to the ASSEMBLY OF THE UNION, Thirty-Second Ordinary Session and at the 71st Session of the UN General Assembly, affirmed Nigeria’s commitment to continue to “advocate for the facilitation of recovery of illicit financial assets.”

Towards this end, Nigeria proposed the Draft Common African Position on Asset Return (CAPAR) at the 36th Ordinary Session of the Executive Council of the AU in February 2020 at which the CAPAR was adopted. I am aware that Prof. Bolaji Owasanoye, Chairman ICPC was a member of the Working Group that produced the CAPAR.

One more matter of concern that the international community must work together to solve is the matter of secret corporate ownership and the whole issue of beneficial ownership. For us in the developing world and especially in Africa, breaking the wall of secret corporate ownership is crucial because secrecy around corporate ownership is implicated in our underdevelopment.

Although anonymous companies are not always illegal, nevertheless secrecy provides a convenient cover for criminality and corruption. Our experience in Nigeria as in other developing countries is that anonymous corporate ownership covers a multitude of sins including conflict of interests, corruption, tax evasion, money laundering, and even terrorism financing. At the May 2016 London Anti-Corruption Summit, President Muhammadu Buhari made a commitment to establish a public register of the beneficial owners of all companies operating in Nigeria. Following that commitment, Nigeria joined the Open Government Partnership (OGP) in December 2016 and subsequently submitted a National Action Plan prioritizing the establishment of an all-encompassing and publicly accessible register.

Nigeria is in the process of amending its corporate law to implement these measures and mandate the disclosure of beneficial interest in a company's shares and prescribe punitive measures for failure to disclose. We are mindful of the challenges dogging advocacy for stemming IFFs, promotion of asset recovery and return to victim countries, and enforcement of beneficial ownership disclosure not just in our country but globally.

We note for example, the resistance of some countries to stemming illicit financial flows, curbing tax evasion, support asset returns to countries of origin and we note that laws passed in some developed countries to mandate beneficial ownership disclosure do not set examples for best practice as they do not cover territories and dependencies where most of the stolen assets from developed countries end up.

I sincerely hope this regional webinar will advance the advocacy further and bring up innovative solutions to these internationally shared concerns.

Let me conclude by saying there is no magic bullet to ending corruption, stemming IFFs or promoting asset recovery and return. We simply must work hard at it and be determined to succeed. We must make corruption expensive for those who engage in it and send the unequivocal message that corruption simply does not pay. We must also make all members of the international community see the benefit of shared prosperity and inclusive growth and development. It is the unenviable but noble task of ICPC and other anti-corruption agencies to make corruption unattractive to its disciples and facilitate new approaches to stemming IFFS and promoting asset recovery and return.

As you ruminate on the key issues to dominate the UN General Assembly Special Session on Corruption in 2021, I urge you to come up with concrete proposals for Nigeria to take to the UN and also for all of our colleagues in the region, to take to the United Nations in order to begin to positively shape policy in a way and manner that best promotes the interest of our country and region.

Domestically we must also be prepared to change, to some extent, our tactics in the fight against corruption. Listening to Edward Kallon (The UN Resident Coordinator in Nigeria who spoke earlier), I am convinced that there are many practical steps that can be taken. We must democratize the fight against corruption. Many of our citizens are interested in the fight against grand corruption. Grand corruption as you know cripples the economy. But they also want to see action in what would be regarded as petty corruption – in their interfaces with government officials either in the search for certifications, approvals of any kind, licenses, and all of that. Many want to see that corruption at that level is tackled effectively. And I think that we must begin to look at innovative ways of doing so.

Secondly, we must protect, even more, whistle-blowers – persons who come forward with information against corruption. We must protect those who are ready to fight against corruption and who are prepared to do so without necessarily disclosing their identities and even those who are ready to disclose their identities. The thing that we must take note of is that corruption fights back. And it is fighting back and it has the resources to do so. In recent times, one of the chief ways that we are seeing more frequently is the use of unscrupulous individuals who are paid to use social media platforms to make outrageous allegations against persons perceived to be fighting corruption. The technique is not new, the idea is to tie everybody with the same tar so that you cannot recognize the truly corrupt or the truly corrupt activity, and the genuine whistle-blowing is discredited as a result. And because our court system is slow, they count on the possibility that these victims may not pursue litigation or prosecution: you must devise a new legal strategy to ensure that this dirty trick not only fail but are penalized.

The fight against corruption is nuanced and hydra-headed, it is not going to get easier by the day, as a matter of fact, it will get more difficult by the day and many will become discouraged in standing up against corruption. But it is our duty both as individuals and institutions especially in developing countries where corruption has such a devastating effect, to ensure that we prioritize the fight against corruption and continually devise new ways and new approaches even as the hydra-headed problem itself continue to manifest in different ways.

I am happy to note that the ICPC has creditably discharged itself of its mandate in the past twenty years. This is no doubt due to the solid leadership it has enjoyed from inception through the first Board led by the late Hon Justice Mustapha Akanbi, then Hon. Justice Olayinka Ayoola, and then Mr. Expo Nta and the current 4th Board led by Prof. Bolaji Owasanoye, and the tireless effort of its management and staff. I wish you all a happy 20th Anniversary celebration. Government looks forward to the recommendations of your conference towards improving the fight against and ultimately defeating corruption.

Thank you very much. God bless you all.

## **APPRECIATION BY CHAIRMAN ICPC**

### **PROF. BOLAJI OWASANOYE, Chairman, ICPC**

Thank you very much Sir, Your Excellency, the Vice President, for finding the time out of your very busy schedule, to share your thoughts with us and to inspire us Sir. I know that you have other meetings, so on behalf of everybody, the Board, the management, the staff of ICPC and all those who have joined us in this virtual meeting, we want to say thank you, Sir, for your speech, and for the encouragement. I also want to use the opportunity to thank all the people who spoke in the opening segment. The Deputy Chairperson of the African Union, the UN Resident Coordinator, Dr. Kallon, the SGF, the distinguished National Assembly Members and all those who have spoken.

## Part 2

# TECHNICAL SESSIONS





## DAY 1: 1<sup>ST</sup> SESSION

### PROGRESSIVE VOICES AGAINST CORRUPTION AND IFFS

#### Panelists

**PROF. BOLAJI OWASANOYE** (*Moderator*)

**DR. ENE OBI**, *ActionAid, Nigeria*

**IDAYAT HASSAN**, *Centre for Democracy and Development*

**PROF. OWASANOYE:** I am privileged to be moderating the very first session. We are taking *Progressive Voices against Corruption and IFFs*. We will take a video, which is a very short video from UNODC on the Findings, Summary of the UNODC-NBS Survey that was done last year. Thereafter we will have very short two comments from Dr. Ene Obi and Idayat Hassan speaking from the civil society angle. We will then move to the Session following, which will be moderated by my Lord Justice, Kashim Zanna, the Chief Judge of Borno State. So, we'll take this first segment very quickly with the video from UNODC which will run for about eight minutes.

#### VIDEO

BOY: Can you imagine? I put my best into this man's exam o! and I still didn't pass. How about you?

GIRL 1: This is really getting out of hand

BOY: I'm sure the geek made it as usual.

GIRL 1: Nope.

BOY: That's a lie!

GIRL 2: Well, technically I didn't fail the lecturer failed me.

BOY: How do you mean?

GIRL 2: Well, he failed me because I wouldn't play ball.

BOY: play ball?

GIRL 1: Seriously? Don't tell me!!

BOY: What are you two talking about?

GIRL 1: the "C" word?

BOY: Court?

GIRL 2: Corruption!

BOY: Are you serious?

GIRL 2: What do you think corruption is?

BOY: Powerful people lining up their own pocket public money?

GIRL 2: I hear you. But it's actually small- scale bribery that most directly affects the everyday life of Nigerians.

BOY: Really?

GIRL 2: Yes. Because corrupt public officials decide who has to pay a fine, who gets access to public services, and as we know, who gets admitted to school or to pass an exam

GIRL 1: Na wa o!.

GIRL 2: ...and the recurring requests for bribes by those corrupt officials has a toxic effect on the public administration

GIRL 1: How do you know all these?

GIRL 2: I read it here. The National Bureau of Statistics of Nigeria with support from the UN Office on Drugs and Crime, UK Aid and the EU carried out two big corruption surveys in Nigeria in 2016 and 2019. And they are about the actual experience of Nigerians not just opinions and perceptions.

BOY: But how many people really come into contact with public officials?

GIRL 2: in 2019? Almost two-thirds did-at least once

GIRL 1: That is quite a lot

GIRL 2: Well, it's a significant increase in 2016. When just over half did

GIRL 1: That's a good sign, isn't it? I mean, it shows that an increasing number of Nigerians have access to vital public services

GIRL 2: Yes!, but almost one in three of them paid a bribe, or were asked to pay a bribe by a public official. But the good news is that this is a slight decrease since 2016. Though the average number of bribes paid remained the same at around six.

GIRL 1: Okay, Emmmh...this means that Nigerians paid a total of 117 million bribes in 2019. That's an average of more than one bribe paid by every single adult Nigeria.

BOY: What?

Girl 1: ...and more than 9 in 10 of those bribes were paid in cash.

BOY: Ah!. How much are we talking about?

GIRL 2: It says here that the average cash bribe paid was 5754 Naira which means a total of roughly 675 Billion Naira was paid in bribes in 2019. That's almost as much as the combined 2019 federal budget for health and education.

GIRL 1: So which public officials are paid the most bribes?

GIRL 2: It says here police officers, public utility officers, tax officers, teachers, health workers, Federal Road Safety Corps and Vehicle Inspection Officers.

GIRL 1: So those entrusted with delivering essential services are the public officials who receive the most bribes?

GIRL 2: That's right.

BOY: And what about the people who pay bribes to those public officials?

GIRL 2: Nigerian men are more likely than Nigerian women to pay bribes to public officials, especially men living in urban areas.

GIRL 1: Wow. What about in the rural areas?

GIRL 2: Men in urban areas are almost twice as likely to pay bribes as women living in rural areas of Nigeria

BOY: Men of all ages?

GIRL 2: Young Nigerian men aged between 25 and 34 are those most likely to pay bribes to public official

GIRL 1: Rich and poor?

GIRL 2: The wealthiest households in Nigeria are more than twice as likely to pay bribes as the poorest ones.

BOY: Wow! So why exactly do people pay bribes?

GIRL 2: Gaining or maintaining access to public utility services, avoiding the payment of a friend obtaining an administrative license or permit and getting speedy access to medical treatment. Oh, and to pass an exam, of course, and some public officials even pay bribes to get your job in the first place. Almost half of all successful applicants for public sector positions admitted that they had resorted to bribery or nepotism, or both to secure their job.

BOY: You are kidding me!!

GIRL 1: No wonder they may be ready to engage in corruption in the workplace.

GIRL 2: Maybe they think they can get away with it. Just one in five Nigerians confronted with a bribe request actually refuses to pay it, and less than one in 25 bribe payers report the incidence.

BOY: Why is that?

GIRL 2: Well, the low reporting rate seems to be mainly linked to complicated reporting procedures, limited access to anti-corruption bodies, and the poor response of the public sector to reports of bribery.

BOY: So, what happens to those who do report it?

GIRL 2: They are either discouraged from pursuing it, there is an attempt to resolve issue the informally, or they simply never learned about any follow up action. In some cases, they even suffer negative consequences

BOY: Just for being a good citizen?

GIRL 1: So, what can be done to fight administrative corruption in Nigeria?

GIRL 2: Nigerians need to see how the government's anti-corruption agenda can reduce bribery requests when they interact with the public sector

GIRL 1: Wait, shouldn't the focus be on the public officials responsible for the majority of the bribes collected?

GIRL 2: Exactly! and since the surveys show that better educated people are more likely to refuse to pay a bribe than people with little or no formal education. It makes sense to increase investment in education, especially in programs aimed at improving ethics and values.

BOY: Among young people?

GIRL 2: The surveys say an increasing number of young Nigerians find corruption to be unacceptable. So, yes!, it makes sense to focus those programmes on young people.

GIRL 1: What about making the reporting of course on less complicated and safer?

GIRL 2: Good idea. It all requires clear guidelines and procedures for handling corruption complaints throughout the public sector.

BOY: And what about disciplining officials who discourage citizens from reporting bribery?

GIRL 2: That needs to be enforced, and citizens need to be made aware of the outcome of their complaints, so that they're encouraged to report bribery again in future.

GIRL 1: If most bribes are paid in cash, surely the development of web or smartphone apps would make interactions between citizens and officials, less susceptible to bribery

BOY: ...and make them more efficient.

GIRL 2: True.

GIRL 1: Ehen, so what did the surveys say about issues with women and bribery?

GIRL 2: Nigerian women are less likely than men to pay bribes to public officials and female officials may be less likely to take bribes than men officials. So, a gentle approach to public officials can help women's empowerment and reduce corruption.

GIRL 1: Abeg, How can I get a hold of a copy of the report?

GIRL 2: You can find it online at [www.UNODC.ORG/Nigeria](http://www.UNODC.ORG/Nigeria).

BOY: One last question.

GIRL 2: Sure.

BOY: If you're so clever, why didn't you show the report to the lecturer before you did the exam.

End!

**PROF. OWASANOYE:** That video sets the background for a very short conversation. It indicates what the ordinary people are saying about retail corruption in our country. We'll have just two short interventions. We may take a few comments, not more than two after those two interventions, before we now move up to what the citizens are expecting, which is enforcement. So, I will invite first to intervene for about three minutes on this issue of *Progressive Voices and the Role of the Citizens and Civil Society*, Dr. Ene Obi, the Director of ActionAid in Nigeria.

**DR ENE OBI:** Thank you very much. Well, I want to congratulate you on the Celebration. We celebrate with you on behalf of action aid Nigeria's staff and management. And we want to thank you for the collaboration that we have carried out over the years and I want to say specifically the project that we are engaged in now with ICPC, that is, monitoring of the constituency projects. We are very excited about that programme and we're excited about the collaborations we have had so far. We are seeing some things coming from the field already and we hope that at the end of that investigation, you'll be able to tell Nigerians what you found outside because it's important. I am happy that the Vice President has said, you know, we must democratize the fight because what we're looking at is how we can stand upright for Nigeria. Fighting corruption and illicit financial flows in Nigeria is non-negotiable. This is because for every act of corruption, as mentioned already, by you and the Vice President, service delivery somewhere in a community, in a local government, in a state somewhere and the university, you know, suffers a setback and this is worrisome for our under-development and the staggering debt profile that we're having today. We cannot continue to take loans meant for development that is being pilfered; they take loans, and we don't even know what the loans are taken for, we don't know what the loans are used for, and at the end of the day, a huge amount of our resources is going for that service.

So, to forestall all of these- charity begins from home, and I'm happy that the theme looking inwards sort of foresaw this; we need to look at the Ministries, Departments and Agencies of the federal government of Nigeria and sub national governments, dealing with the issues of finance and legislative matters, that must be ready to tackle the issues of illicit financial flows.

Charity begins from home, yes. We need to look at the Accountant-General's Report. I'm happy that the UNODC just showed us a movie now. We need to be able to implement, you know, look at the findings of a report, any audit, you know, needs to look at reactions. Nigeria is losing a lot of resources which would have been deployed for development. We need to be stiffer [on] the legislations because of the stealing. Looking at the partners, we need to be able to look at global partners, because of the stolen goods and the offshores, because these are to other destinations. This one cannot be solved by Africa alone. We need the political will. I'm happy that the President has pronounced it and he's working on it and also the Vice President has pronounced that we are on the fight against corruption and we need to democratize that. So, whatever we are doing at this point, we are looking at that as well. We need that will with multiple dimensions, you know, policy issues relating to different occasions.

When I saw that film that is located in the university, I'm also looking at, say one of the others like, you know, sexual corruption and others. I know you're working on it, but these are areas that are not financed, but they are also areas that we need to look at. We need to look at other collaborations, international collaborations, and trying to minimize these flows. We must have to do more in terms of strengthening the anti-corruption agencies in this fight. We must deploy relevant technologies, in terms of collaboration. In standing upright for Nigeria, we need to mobilize Nigerians, we need to stand upright for Nigeria. We are seeing more monies that is being borrowed by Nigeria. But when is it going to be paid? We need to work on it. What are you taking the money for? Even if you are not going to be the one to pay, because naturally when a loan has 10 years moratorium, what that means is that the person who is taking it is not going to pay. The money that Nigeria paid so much debt for was the money that was borrowed in 1978 by Obasanjo, which was just 4 Billion, and we paid more than 30 billion for it and then forgive us like 18 Billion, which is why we need to look at our debt profile.

In standing up for Nigeria, we need to look at the quality of citizenship. What is the quality of citizenship? We need to believe in our National Anthem, which is, *Arise Oh Compatriot*, and then the National Pledge. Who is taking the pledge? You say, "I pledge to Nigeria my country to be faithful and honest". How many people are loyal and honest?

So, let me say thank you so much for the time.

**PROF. OWASANOYE:** Thank you for that very passionate intervention. I'll invite Idayat Hassan of CDD to intervene for three minutes as well. Thank you, Idayat. You have the floor.

**IDAYAT HASSAN:** Thank you very much Prof and congratulations. I think that we've come a long way. Since the early 2000s, four governing Boards, the inability of ICPC to secure high-profile convictions those days to when we were even classed as non-cooperative because of the lack of NFIU. So, we've come a long way with what has happened in the last 20 years and of course, in the last

16 years, it's been very positive. And I can tell you that one thing is that we have learned some of the few lessons learnt and what we can actually do towards addressing it.

Yes, it's important that yes, corruption is a global phenomenon and there has been lots of global governance approach in terms of addressing this; the UNCAC as we continue to talk about, the emergence of global civil society, like the TIs, ourselves doing a lot of work in anti-corruption, and institutions such as the ICPC that the government has actually created to address these issues, aside sister organizations. But what we've also learnt is that it is very important for us to start contextualizing in our own measurement matrix, which is fair, and which is very, very objective so that we can have indicators in terms of the trends, the analysis, and we can even speak better in terms of what we are doing, particularly monitoring and evaluation. Even if you come from the last 16 months, and what we have actually achieved in those 16 months, which some of us have worked with you during that period.

But it is important to actually emphasize the importance of political will. and I'm sure that everybody on the government's side has actually emphasized that and we will continue to emphasize it. But the need for collective action approach towards fighting corruption is something that is actually missing and that is one of the things that that video, and most of the talk even from Mr Kallon adduces evidence to show and what is the challenge of collective action is the motivational problems. So, if I don't abide; if I don't give bribes, or if I give bribes, how am I better off on information gap? How will ICPC be using its broad mandate when it comes to preventing corruption? -because you have the broadest and ICPC in the last 20 years have done a lot. Even in the last 16 months in terms of the constituency monitoring program, the *"wahala dey"* app and partnerships which I and Ene of course work on like the *"Upright Nigeria"* and of course, we will be supporting you more in terms of addressing these problems. But this is a fundamental problem because we have to bring Nigerians on the table to take corruption as a personal ownership and corruption in every aspect and ramification of life, not just even stealing. So, we have a huge number, a huge work to do when we look at the last 20 years in that regard.

Thirdly, of course, is that, of course, there is no silver bullet in terms of our fighting corruption. An independent judiciary, the importance of the rule of law, they are quite important, but collaborating with other sister anti-corruption agencies are very, very important and will prove very effective. But there is something that we really have to do and that is bolstering the use of the Freedom of Information Act, and that Open Government Partnership, which President Buhari, of course committed to in London, came back to Nigeria, passed and the Vice President have told us and of course, the NAP is not just in a in place but it is also being monitored. There must be much more collaboration between government and civil society, in terms of utilizing all these mechanisms.

Now I have only two more then I close. Then the second issue is that of civil society, which of course we belong to. There is a need for more engagement, for



the sustainability of this drive, not just with the civil professional civil society groups, but the watchdog civil society, particularly on the national level, the regional level and the state level, because these will prove to be very important actors, compared to what some of us will bring on board ...[Of course, there's the dwindling resources across nations] there is no money when it comes to fighting corruption. So, we have to prioritize stemming the illicit financial flows, judicious use of asset recovery and of course, sustained engagement by the donor agencies in terms of supporting the anti-corruption agencies and civil society.

Thank you.

**PROF. OWASANOYE:** Thank you very much Idayat, for your very concise intervention and all that. Very apt and logical follow up to the video that we saw. There is a sequence to the conversation within this Panel that covers all the issues. So, I would urge participants to just be patient so that they can then ask questions or make intervention either by the chat or by raising their hands and all that. The next Session is going to be moderated by Honourable Justice, Kashim Zanna, the Chief Judge of Borno State, and there are three Speakers-My Lord, Honourable Justice Bunmi Oyewole, Justice of the Court of Appeal, the Director of Operations in ICPC, Mr Akeem Lawal and distinguished learned Senior Advocate of Nigeria, Osaro Eghobamien. Justice Zanna will moderate this short Panel on enforcement. Another Panel will then look at what role technology can play for prevention and then we look at corruption on the political culture, having Speakers from both within and outside Nigeria, sharing their thoughts on this. [We can then raise issues] on any of the areas which I will still moderate and recognize people to speak. So, I invite my Lord Justice Zanna to take over from here and moderate the enforcement part of this conversation. My Lord Sir.

## DAY 1: 2<sup>ND</sup> SESSION

### ENFORCEMENT CHALLENGES

#### Panelists

**HONOURABLE JUSTICE, KASHIM ZANNA**, *Chief Judge of Borno State, (Moderator)*

**HONOURABLE JUSTICE BUNMI OYEWOLE**, *Justice of the Court of Appeal*

*Mr. Akeem Lawal, Director of Operations, ICPC*

**OSARO EGHOBAMIEN**, *SAN*

**JUSTICE KASHIM ZANNA:** Thank you very much Prof. and congratulations for overcoming the COVID challenge and having this occasion which is intended to be an in-person event when you contacted me. My task is to moderate and I believe that also entitles me to contribute. But to be honest, of all the new normal, it is this idea of soundbite scholarship that this kind of forum imposes whereby you talk on extensive fields for five minutes. This is a big challenge for me and I do sympathize with those who are to speak substantially on these issues. We have three well-chosen personalities, so I would allow them the extra one-one minute by speaking as little as possible. I'll now rightly call Justice Oyewole. I will not waste his time by introducing him. I believe he is, if there is any judicial superstar when it comes to the issue of anti-corruption jurisprudence, he is part and parcel of shaping it on the field, at the forefront. Just go through the landmark cases on corruption in Nigeria and see how jurisprudence was used effectively to help the fight against corruption, and then the name Justice Oyewole is springing up on every page that you turn. My Lord, the floor is yours. Five minutes only, they say, that will be a miracle to have Justice Oyewole speak on such enforcement challenges.

**JUSTICE BUNMI OYEWOLE:** Chairman ICPC, congratulations on your 20 years. Permit me to adopt existing protocols. The Administration of Criminal Justice Act was a culmination of series of stakeholder conferences, consultation and civil society advocacy. The goal was to identify and remove the various clogs hindering the free flow of the wheel of criminal justice administration in the country. Its advent brought in provisions with revolutionary, and may I say, [dire] implications for hitherto practices that constituted themselves into principalities and powers in the administration of criminal justice. Change is highly welcomed by everyone, especially those profiting from the status quo, or simply complacent and unwilling to consider new ways of doing things. I will very quickly examine a few provisions of the said Act with enforcement challenges at the moment within the extremely limited time frame allotted me.

First, I will look at Section 15(4) of the Act which provides that: "Where a suspect who is arrested with or without a warrant volunteer to make a confessional statement, the police officer shall ensure that the making and taking of a statement shall be in writing and may be recorded electronically or

retrievable video compact disc, or such other audio-visual means”. Now, our Evidence Act, which is the principal law for evidence in the country, does not contain any corresponding provisions. So, we have conflicting judicial approach to this; with some judges of the view that if the making a confession has not complied with this provision, such confession will be inadmissible. We also have [the opinion] that the basic law for evidence is [the Evidence Act] and if [the Act] has not made any piece of evidence admissible, that cannot be done by any other law.

Now, we go further, to consider Section 34(1) [of ACJA] which says that a Chief Magistrates shall, from time to time, visit police stations within his domain once every month to inspect those in detention and make necessary orders for their release and ensure that no one is kept in custody unduly. How much of this is effective, especially in the FCT where the ACJA is operational?

Section 232(3)(a) of the Act which provides for receiving of evidence by video link. Now, this, again, is proving to be a little bit controversial, considering that the trial Judge is expected to view the demeanour of witnesses and considering the fact that when the witness stands before the court, the recognition that if you prove refractory, it could be subjected to certain punishment and control by the court.

Again, another Section which is particularly controversial at the moment, is as provides in Section 396, which provides for day-to-day hearing of cases. This is the equivalent of Section 110(3) to (7) in Magistrate Courts. Section 396 (1) up to (6) provides for trials in the High Court and makes provisions for day-to-day hearing of cases. Now, the practical reality is that it is impossible for trial courts saddled with hundreds of cases to comply with the day to-day provisions, with adjournment not exceeding 14 days in-between and expected to conclude criminal trials within five adjournments, when even the prosecution on its own may not even be able to gather witnesses and lead them conclusively within that period before we go on to the defense. Sub-section 7 of that Section has attracted substantial attention, especially in the wake of the Supreme Court decision in *Udeogu v. FRN*. Now, Sub-section 7 is the Section [of section 396] that provides for High Court judges who have been elevated to the Court of Appeal to be given dispensation to conclude trials commenced by them that have been part-heard up to a certain stage.

Now, the Supreme Court in that judgment [Udeogu] declared that particular provision null and void to the extent that it is inconsistent with the provisions of the Constitution, which empowers and enables the Judge of this court, The Court of Appeal with certain jurisdiction, which does not include conducting trials. Now, it's a very interesting decision which many have interpreted to be of very, very detrimental implication for the criminal justice system.

I am suggesting and that I've been positioning from before now, that such a provision should not have been in this Act alone without a corresponding provision in the supreme law of the land, which is the Constitution. I believe

advocacy should shift to the National Assembly to ensure that the criminal justice system is allowed to benefit from this provision through a constitutional amendment. I will be rounding up by saying that while it is safe to say that the Administration of Criminal Justice Act has come to stay, all pointers reflect that it is not yet Uhuru.

Once again, I congratulate the ICPC for this milestone and I thank you all for your attention.

**JUSTICE KASHIM ZANNA:** So, thank you very much Justice Oyewole. I must admit that there must be something about this occasion whereby accountability extends up to the time management aspect of it. I thought it was an impossible thing for the Speaker to have five minutes on such a vast topic, but I think the takeaway is how we want to continue the conversation, to see how the demeanour of a witness would determine the outcome of a case of illicit financial flows or a case of corruption. I really will want to see examples of how the case will turn on that. I won't want to again, take much time, you will see that the Panel is well composed. The next person is going to be a private practitioner, but not just a private practitioner, not just because he's a Senior Advocate of Nigeria, but it's because he is the person who is actually a judicial activist at the other end, in terms of promoting integrity. He is the Director of this Business Integrity Group. He is a member also of the Justice Reform Project. So may I have Mr. Osaro Eghobamien to give us the five-minute soundbite scholarship and activism. Over to you Sir.

**OSARO EGHOBAMIEN SAN:** Thank you very much my Lord, and I also extend all the courtesies in the order of priority that had been before me. I'm going to focus, as we had agreed, on forfeiture and seizure of properties that are results of proceeds of crime or that are connected to the proceeds of crime. But before I do that, let me just commend Justice Oyewole and further add that the soft infrastructure and hard infrastructure that is necessary for the Criminal Justice Act to work is absent. And if you don't have a Law Review Commission that is effective, looking into sort of pitfalls or disconnect between the Act and the infrastructure, there will continually be problems. I hope that what will come from this is that the infrastructure is well maintained, and the infrastructure being put under the Law [Review]Commission is actually required to what it is tasked truly to do. Now, we don't have any of such.

Forfeiture-let me speak in three broad categories, and talk about the unexplained wealth order, then I will speak very briefly about forfeiture before a conviction and forfeiture- Interim forfeiture, and [final] forfeiture after if I have the time. The reason why I talk about the unexplained wealth order first is that it explains some of the pitfalls in the Act that we currently have. The unexplained Wealth Orders derived from the Criminal Justice Act in the UK and what it does effectively is to focus on assets that are owned, assets that are connected to politically exposed persons around the world. There are three things born out of that particular Act. One is that because the Act is focused on property rather than conviction, what it simply prescribes is that where there is a purchase or an

attempted to purchase property worth above £50,000 there is immediately an alert. Immediately, the prosecuting agencies can proceed to a court asking for an explanation as to where those funds originated from. So, the burden is really on the owner of the property for the offender to prove that that asset originates from funds that are verifiable, and that can be confirmed that you're not the source of a crime, especially as I said, a politically exposed person. If he fails to give an adequate explanation or if he fails to give any explanation at all, the prosecutorial agency can then proceed for a final forfeiture of the property.

Now, there are three benefits to this, which supersedes our situation. **One** is that because the Act focuses on the asset, you don't need a conviction or you don't need an investigation of a crime for you to proceed unlike the EFCC. **Two**, the burden of proof is sort of shifted slightly to the respondent and if you've worked on financial crimes, you see the complexity of actually proving assets that are origins of crime, or connected to politically exposed persons. **Then finally**, I think it's a very important point, the asset is forfeited almost immediately and so you'll have the possession of assets as you will have when you're dealing with final forfeiture. I think that provision needs to be introduced into an Act and if the Constitution is to be amended for that purpose, I don't see any reason why not because of the complexities you face when dealing with forfeitures here.

Let me go to the **second point**, before conviction, of course, the EFCC and the ICPC Acts allows you to proceed to court to obtain an order in the absence of the defendant to freeze the assets. There are two fundamental requirements here; there has to be speed and confidentiality because if the defendant is aware of it, he will dissipate those assets or is likely to dissipate those assets before the order is granted. Now, how quickly can you obtain that? You need technology. The truth of the matter is if today you are required to go through the process of physically representing yourself in court, with all the issues that we're faced with, the asset may be dissipated. So, you should be able to obtain that order even by phone or any of the platforms that we are using. So, I think the Supreme Court has just decided we can use [virtual hearing] so I think that's commendable.

The reverse of that, however, is that where [there is] an injunction [or freezing order] against assets, and the prosecutorial agency has proceeded honestly, but mistakenly, as regards ownership of that asset, the defendant should be able to [to obtain an order to unfreeze] that asset almost immediately. Sometimes it takes six perhaps it's ten to twelve weeks to discharge. Now, if that happens to a small business, that business will crumble. Recall that the prosecutorial agencies had done their work, but had mistaken that asset [that] should not have been subjected to entering forfeiture. But our courts do not proceed in that speed and I think this has to do with modern soft infrastructure again.

Finally, let me talk about final forfeiture. There are [two issues] that requires a review that provision. **[One]** is that the prosecutorial agencies are those who are involved in actually selling the property. I think that is wrong, and it's lacking in transparency. I think there should be auctioneers who are independent from the

prosecutorial agency [who should] sell the property. That will infuse confidence that people will be more minded to abide by the rule of law. The other point is that when asset is sold, it has to be transparent. In other words, figures given out and I think the lowest bid. By the way, this should must be by public auction, rather than would be sometimes, an opaque system, which is lacking in transparency.

I will want to keep to my time, but let me just say this, the issues and challenges that are faced by prosecutors in arresting financial flows, and almost invariably outside the ICPC's powers. They are to do investigation, they are to do with the law being slow and ponderous, and therefore, there will have to be a greater stakeholder collaboration for us to effectively deal with these issues.

Thank you very much.

**JUSTICE KASHIM ZANNA:** Thank you very much, learned SAN and for keeping to time too. I am glad you raised the issue of speed and confidentiality being essential to any successful or meaningful use of the civil forfeiture provisions. It is in that light that probably the wisdom comes out while our last speaker is an operations man. He is a lawyer called to the bar, he was called to the Bar in 1991, a member of the Securities Institute, but also virtually a foundation member staff of the ICPC. So, may I now call on Akeem Lawal to give us the operations or operational perspective on the challenges of criminal justice administration and also that of civil forfeiture particularly. Both Justice Oyewole and the learned SAN highlighted certain potential areas where we want to know the perspective of the persons on the field, please, Mr. Akeem Lawal. Over to you Akeem.

**AKEEM LAWAL:** I thank you very much, my Lord, Justice Zanna. I will be speaking from the operations perspective of this issue of enforcement as well as civil forfeiture. For us as law enforcers, we are more attuned to our processes being fast-tracked, so that we'll be able to get the results we require efficiently and effectively. For us as law enforcers, what is key to us regards to getting our evidence and exhibit that we may need in proving a case. First of all, before we start investigation, we'll want the witnesses as well as the suspect to be available on time. But we have seen that in most cases, especially when you talk about corruption that it's a secret crime, whereby some people are involved one way or the other. You have the issue of some people trying to hide or others are not coming forward with the information that you want. In some cases, when you invite witnesses, they are unwilling to come; they start to give you excuses. What ICPC has done in that regard is to activate the Provision of Section 28(1) [ICPC Act] to start charging them to court immediately.

Also, people are obligated to respond to our summons under Section 40 [ICPC Act]. But in most cases, you see them not coming forward On time, so this is a very big problem with regards to fast-tracking investigation process. By the time we're done with investigation, sometimes or we're still within investigation processes, you see lawyers coming in for their clients, who are under investigation and surprisingly, most of them do raise issue of infringement of

fundamental rights. We don't say they do not have the right to do that, they have a right to do that within the law, but I think it is commonsensical to look at the issue of corruption at a larger perspective with regards to the consequences it has on the people in terms of development, and for lawyers to be able to say, okay, let's be non-sentimental about this. Somebody has committed a crime, let the process follow through; if his right is not being breached in any form, if he's not detained beyond the constitutionally required 24 hours, then let the process take place. These are some of the issues we face with regards to processing investigation.

We know that illicit financial flows as well as corruption are white collar crimes, and in most cases is not like homicide, or assault; you need documents to prove some of the things you want to put before the court to be able to get the conviction. What we have discovered is that in most cases, either documents are mutilated, they are destroyed, or they are not just available and that raises a fundamental question that in this era of technology, why can't we have this? It is a question of poor recording keeping in some cases, some people even have the technology enablement, but the way to use that technology enablement has also been a problem. It has imposed a very, very big problem on anti-corruption efforts.

The other major thing that anti-corruption agencies face is lack of human capacity. We have people who work for us no doubt, but in terms of number and in terms of specialization, there are issues. ICPC is an agency that has been in existence for 20 years and you might be surprised that we have a total number of staff that is less than 1000. As a matter of fact, we are about 800 and we just have about 200 investigators, lawyers are barely 100. The rest are just administrative staff. In a country of 180 million population, going to almost 200 million, how do you expect that number of staff to be able to handle issue of corruption in Nigeria? Our sister agency EFCC is not any different, because the staff strength is not even up to 3000. So that's a big problem for us. Efforts are being made by government to ensure that the capacities of these agencies are beefed up but the other challenge is that they make government not able to do that as at the moment. We also lack equipment, cutting edge facilities are not there, it is only recently that ICPC stepped up its game.

The new Board has brought in a lot of innovations by trying to introduce forensic tools that we use in doing our job to make it faster. We have a forensic lab, well equipped, but on the other hand, we don't have some other equipment that we need. For instance, some people that you want to investigate that are not within Abuja, that are in far-flung places in Zamfara and so on and so forth. Some of them are in hiding. You can't track them, their phones are off, and they need to come to make statement, perhaps give evidence but they are nowhere to be found. We don't have trackers, trackers are expensive and these are the things we need to get them. We need vehicles to move around to cover the whole length and breadth of the nation. This is a problem for us regarding the issue of cross divisional corruption issues or illicit financial flows. We have problem

regarding the effectuation of the mutual legal assistance process in this country. We need to get information from other countries perhaps some fugitive corrupt people have run to or perhaps where they have accounts, which you cannot assess easily unless we use unofficial processes which you cannot even use in court. To be able to get them through the proper legal process, we need mutual legal assistance. The Central Authority in Nigeria has not be as effective as one would think. Requests are made and requests are not responded to in time and that causes a delay for our processes.

On the other hand, we have a problem with financial institutions and banks, and that's with regards to getting Bankers Orders and this more or less rubs off as well as on the judiciary because this Bankers Order is required for us to have access to banking records and statements. In most cases when they don't see Bankers Order, these things are not released. People know its common knowledge that some judges in this country in some states have even warned Magistrates not to issue Bankers Order to anti-corruption agencies, that they must approach, High Court Judges. High Court Judges that have so many things to do, when you approach them, perhaps are not willing to assist you. At that moment, Magistrates are available but they have directive not to respond. So, this takes a lot of time for us to get and affect our processes and as well as our efficiency.

Well, I will have to talk briefly about issue of civil forfeiture. We don't have too much problem regards to that because the law even allows it; ICPC Act allows, EFCC Act it allows it. We however have problems with the judiciary, with proper understanding of the philosophy behind anti-corruption statutes. Anti-corruption is a special specie of crime [enforcement]. It is unlike regular crimes that we know and what is involved is huge sums of money being secreted and being transferred from one division to the other, or being laundered within the same country.

Now we need to act fast to be able to block this money from moving from where they are, to other places where they will be dissipated. It seems like some Judges, I'm sorry, (my Lord Justice Zanna and Justice Oyewole are here) [some of their brother Judges] do not understand the philosophy of fast-tracking the process. As a matter of fact, it is on record that a Judge of the High Court has once described ICPC Act as a useless law and the same Judge at one occasion told lawyers, Senior Advocates in courts, that they were people responsible for passing of anti -corruption laws of this nature that more or less affect fundamental rights of people. For God's sake, that is not the kind of interpretation we want for these laws. We want progressive interpretation that would meet the occasion of fighting corruption.

We also have issue with management of recovered assets. Fine, all the laws could be there allowing us to have access to all these proceeds seized from or forfeited by people who are corrupt. But after getting them how do we managed them?



The anti-corruption agency does not have personnel who have the skills to manage this property, in most cases, they dissipate. ICPC Act under Section 37(7) allows us, regarding movable property, to sell them and keep the proceeds while the action goes on in court but what about immovable asset? There have been difficulties regarding to managing them.

Thank you very much.

**JUSTICE KASHIM ZANNA:** Thank you very much Akeem. I'm glad I brought out the issue of speed and confidentiality when it comes to matters to do with these illicit financial flows, and you have also highlighted them. I know it's not new, that we have certain decisions that you may not be happy with or nobody's happy with. But as Justice Oyewole knows, it's not for want of trying. I remember we were on a Panel at the National Judicial Institute and exhaustively discussed these issues too, and I raised them here today. But one thing that I would like to conclude with as a takeaway throughout the three presentations [which] is very clear, unless there is uptake of technology, use of technology in the judiciary, and other sectors involved, then the fight may as well be a lost battle. I'm glad just on Saturday, I was on a Panel of the Africa-wide version of this event and that is the point I was also raising that the crucial thing as far as the judiciary and the courts are concerned is technology. And fortunately, I'm talking Africa-wide and developing countries wide the resources needed.

At least the initial resources needed; to have the requisite technology and training for judges, requires a lot of independence and commitment, and then also sectors outside, also ensuring that that happens. This thing started right from the morning. It wasn't lost on me when the NFIU's Tukur also talked about it very politely. He said as far as the courts are concerned, a little bit more is needed. [Y]ou know that the reality of it is things are really bad and it's being politely put. A lot of effort is going on, but we need help from all sides in terms of pushing us, nudging us and helping us along. This has been a very interesting Session. I never thought soundbites scholarship would produce such excellent results, but I believe the issue has been thoroughly discussed. And I will now hand over to Prof or whoever he has assigned to take over. But then before I leave, I must acknowledge all the dignitaries that have been acknowledged, but also add that my neighbour Akere Muna has been with us from the beginning. And I think that shows this occasion has attracted all that it needs to attract. Akere Muna, we salute you on all your efforts.

Gentlemen, legislators and fellow participants thank you very much.

**PROF. OWASANOYE:** Thank you, my Lord for an excellent moderation. You ended on the note of the role and the impact of technology, which is the very next Panel that we're going to take. Interestingly, the Supreme Court has just ruled that virtual court sittings are not unconstitutional. The previous speakers Eghobamien (SAN) mentioned this, my lord Justice Oyewole and even Mr. Akeem Lawal. That is, I think, a big victory, my Lord, Justice Zanna, for yourself and

myself, and those of us who have been pushing for this for almost 20 years. So, this is good news. It gives me great pleasure to then introduce the next Panel.

### DAY 1: 3<sup>RD</sup> SESSION

#### LEVERAGING TECHNOLOGY FOR PREVENTION

##### Panelists:

**PROF. OWASANOYE** (*Moderator*)

**MR JOHN TANI OBARO**, *Managing Director of SystemsSpecs*

**MRS. VICTORIA AYENI**, *Director of Finance, ICPC.*

**MR. FRIDAY ODEH**, *MD of Accountability Lab*

**MR. PREMIER OWOH**, *Nigerian Interbank Settlement System (NIBSS)*

**PROF. OWASANOYE:** These distinguished panelists will speak five minutes each on *Leveraging Technology to Prevent Corruption and Illicit Financial Flows*. So, it gives me great pleasure to invite Mr John Tani Obaro to speak first.

**JOHN TANI OBARO:** Thank you very much, Mr Chairman, for inviting me to make this short presentation. and I'll just go straight to the point: Escalating, Preventing and Leveraging Technology as a new approach.

I'll start with a simple quote by Rob Carney, who said, "*the people who are crazy enough to think they can change the world are the ones who do*". I want to congratulate everyone on this Panel because I believe it must mean that we all understand what damage corruption is doing to our country. And we must, in our own little way, wherever we find ourselves, determine to cooperate and ensure that we at least minimize the damage that corruption is inflicting on us.

I have only five minutes, and within that five minute I want to just harp on, on things I believe we can minimize, and if we can minimize those things that will go a long way in helping us in the fight against corruption. The first thing is that we must minimize human intervention as much as possible. Listening to a number of speakers earlier, who see that part of the things we're dealing with is identity crisis, we need to know ourselves 200 million Nigerians. All the support should be given to the NIMC to ensure that every Nigerian has a NIN. We need to know our businesses. There are lots of businesses in Nigeria. Whatever you're doing, even if you are selling groundnut, okay, it is a registerable business, every little business should be registered. That way, when you come up in future to declare some billions that you have, we will be able to understand the businesses that you did and you're able to reconcile that to the income that you now have.

We will need to have home addresses. All our addresses should be registerable. When Mr Akeem Lawal was discussing, recently, he said something about

looking for people, you don't even know where they are. The foundation we need to lay is to know everybody and where they stay

Extensive use of CCTV cameras, extensive nationwide broadband access, we need that. I mean, even running this Session today, there are challenges on network here and there. The next major infrastructure the country has to focus on is broadband. It will change a lot of things not just in corruption, not just in the economy, health, a lot of other areas where the nation can benefit and then of course, with this kind of infrastructure in place, there will be less travels. I'm sure ICPC themselves will know most of the corruption in government has to do with travels, seminars, conferences, tours and all of that, but now we know that Zoom can do a lot of things. So, let us travel less and do more of Zoom.

The next major one I want to talk about is minimized discretion. I love computers. That's my bias. Okay, computers can be as faithful as zombies, if you remember Fela's song "Zombie". We can use computers to enforce rules rather than leaving it to human discretion. We need clear budget details, and then the computers can enforce them. Clear procurement processes, which are very clear, and then the computer enforces that these things are, you know, what comes out at the end of the day. Marketplace price comparison, no more secrecy, let these things be open.

Another area is our tax laws. It needs to be clear and simple, such that, you know, even before you approach the taxman, the system can help you to know exactly what is expected of you rather than some convoluted things that people have to use their discretion and you now have to begin to seek for favour. In the process of seeking for favour, those are the things that lead to corruption. Meanwhile computers, once these laws are clear, can help in enforcing them. We have what we call smart contracts these days. So, these things are enforced in such a way that the computer automatically knows what needs to be done, rather than waiting for human beings. Transparency and Open Data; the Vice President himself talked about transparency and open data. Computers can assist in all these areas.

Another area I think we can minimize, the third one, let us minimize the use of paper. Incidentally, Argentina became a paperless government with effect from first of January 2019. So, these things are not impossible. Your interaction with government must now be electronic, no paper form, nothing. Okay. That way, all our information is stored in the cloud storage, there is nothing to burn. I think somebody earlier also alluded to that. A situation in which an investigation is going on, the next thing is you hear of fire. By the time you begin to store everything in the cloud there's really nothing to burn.

Easier Traceability: You can look through the documents electronically from anywhere for all people who have authorized access. And talking of TSA, I thought of giving a little example, you know, receipts. When we started the TSA, one of the things we discovered was [that] people would print paper receipts and re-use the same receipts, multiple times. So, maybe you want to lift fuel, you

print out a receipt, and then go and re-use it [at] a number of depots and immediately what we did was to put up that the paper receipts is useless, the receipt is electronic, what you have is a receipt number and then we print on the paper receipt: "This is Not Valid Unless it is Confirmed on the System". So, even if you reprint your receipts, you want to reuse it when the person who is to provide service goes into the system, he gives him that number it comes out and then there is a clear stamp on it that this receipt has being used. But of course, it can't be used. And talking of paperless, we also want to talk about the fact that it will minimize political corruption, and not just financial corruption. In the foundations of the election itself, we can begin to go into *e*-voting. It is not rocket science and we don't even need to wait for any other country. It is something that we can do. I still believe it's possible for the 2023 Election.

Furthermore, thanks to late President Yar'adua who said you should go cashless in 2008. We can do it. Sweden currently has about 2% cash and other countries. I want to say that we can boldly say from 1<sup>st</sup> of January 2021 we want to enforce *e*-payment. I will say, one Naira coin and 50 Naira note should be the maximum. Why do we need this? Most of the corruption, even from the video that [was played earlier] is with cash. What if people now realize they need a huge volume of cash, then it will help to reduce that.

We have a number of "*I Paid a bribe reporting sites*", which the country can adopt and promote aggressively. The other thing about promoting minimized cash is that it will help in financial inclusion and promoting good credit culture because we will have history of people's financial capability and transactions. That way, if you want to buy a house, you can take a loan because people know you can repay rather than looking for huge amounts of money which increases the temptation for people to now go steal.

And then the last thing is social justice. I congratulate Justice Zanna, I think his State was one of the States that did something on judgement over Zoom, where judgment was passed recently. Law reform to prepare for more and more automation, automate the judiciary and I must say I dream of the day that robots will assist us by also sitting judgement.

Thank you very much.

**PROF. BOLAJI OWASANOYE:** Thank you very much MD Systemspecs for a fantastic presentation done typically like somebody who is technology minded; very precise, very grateful. I'd like to invite Mrs. Victoria Ayeni, who is the Director of Finance at ICPC to share her thoughts on the role that technology has played in our work. Mrs Ayeni over to you.

**MRS VICTORIA AYENI:** Thank you. May I begin with a quotation from an article in Transparency International Journal which says: "*The worse disease in the world today is corruption and there is a cure and the cure is transparency*". This cure can be achieved with integrity, commitment, and the deployment of modern technology, modern and continuously updated technology in public

administration, and financial management. Globally to significantly reduce the level of corruption, more emphasis is being given to preventive measures, as driven by Chapter Two of UNCAC. Nigeria and the ICPC have taken giant strides in the use of technology for the control, prevention and detection of corruption. Federal government initiatives for preventing corruption using technology, the establishment of E-payment platforms or portals such as GIFMIS, IPPIS, TSA, Procurement Management System, and Financial Transparency Guidelines and Open Treasury Portal. These initiatives have introduced enhanced transparency and accountability and if faithfully applied, have great potential to achieve more. This technology-based payment processes and procedures allow for the flow of transaction online and real time basis together with audit trails, thus reducing human interface to the barest minimum.

The automation of processes brings about openness and ultimately reduces corruption. Access to anti-corruption agencies, agencies for review, monitoring and detection has produced great preventive results. For instance, through desk reviews on GIFMIS platform, we in the ICPC have reviewed MDAs through the platform in the past 18 months and have uncovered and blocked from illegal spending huge over- budgetary allocation totalling N42.9 Billion; misapplication of funds of about N4.6 Billion, and over N228 Million of public funds diverted into personal accounts of staff[ of MDAs] In carrying out this review, we observed professional scepticism by putting in an inquiring mind to say that there may be errors, there may be omission, there may be mistakes or fraud, particularly in the last example where a staff diverted N228 Million to his account. Initially during a review that we were doing, we expected that maybe it was an error or it was an omission, but overwhelming evidence proved otherwise, that it was a indeed, a fraudulent transaction. ICPC is already investigating that case.

What are the new measures or strategies that we can put in place so that we can do more? One is centralized database. At the moment, all agencies have their own database, not centralized like Federal Inland Revenue Service, National Population Commission, Immigration, Road Safety, National Identity Management Commission. By the time we have this pool of resources together, pulled in one place, access will be restricted to users on the *Need-to-Know* basis and this will enable government to have adequate and required information for planning, budget provision, sharing of data intelligence among security and enforcement agencies and allocation of funds. Permit me to explain the last two.

**Government will have enough information:** For instance, during COVID-19 there were a lot of effort made by government to reach out to the needy but because the data was not centralized it was difficult to assess them. But for provision of palliative and welfare for the underprivileged citizens using the systems in the UK or US, wherein you must have a national identity insurance number or social security number that shows the aggregate income that you earn in a particular year. So, then your level of income will determine the threshold, whether your family or yourself will still be entitled to support in

terms of education, health, housing and transportation. When your income is below the threshold the government will know that they need to augment; when your income is already above, they know you don't need support, and when you're already on the top of the list, they will tax you more, so that there'll be redistribution of income. But without data, this will be very, very difficult. And finally, still on what government can achieve when you have a centralized data system, welfare of senior citizens and pensioners. At the moment it takes about 15 months 18 months for retirees to get their pay and in some jurisdictions, the moment they are deactivating you from the salary payroll on 13<sup>th</sup> of July 2020, on the 14<sup>th</sup> of July 2020, you will now be enrolled on the pension pay system, so that there is no lacuna and there is no gap.

In preventing corruption, there is need to address the underlying factors. What are the reasons? If a retiree will feel that in another 18 months, he doesn't have a means of livelihood? I'm not rationalizing that it's a good justification, but they want to help themselves. How can government address this? The loopholes, the wastages that we identified if they can block it and pay the arrears of between 15 to 18 months, subsequently, the next retirees will be able to get their money on monthly basis.

Digitalization of governance processes already there is a directive from Head of Service that all our administrative issues should be digitalized and some others.

**Financial transaction and foreign exchange:** This is where the illicit financial flows really happen. Most of the financial transactions today are carried out through financial institutions. At the moment about 40 million accounts are active with BVN. Therefore, to trace the origin of illicit financial flow, payment of cash to third parties account should be first paid to the paying customers for onward transfer to the beneficiary's account. I want to explain this. If I want to pay money to Professor Bolaji's account, the Chairman ICPC's account cash, I should first of all pay to Ayeni's account so that we can see the flow that the money is moving from Ayeni's account to Professor Bolaji's account, Chairman ICPC, so that the true origin of the money will be discovered. And this will help, because if the money is "dirty", I will not want it to pass through my account; I will prefer to say I cannot be involved in such transaction. That will reduce the illicit financial flows when it comes to Naira.

Secondly, with the foreign exchange, we are all aware that most of the transaction that is taking place now, because of the fact that the naira has no value, they're using foreign exchange. That is part of the reason why the exchange is fluctuating. However, the foreign exchange transactions are through CBN and Bureau de Change. In the Bureau de Change right now, you just walk into their office and have your money changed; they don't have any documentation. Whereas in some jurisdictions, even if it's just one thousand Naira equivalent of their currency you want to exchange, they will photocopy your identity card and they will submit all these records to the regulatory agencies.

Finally, for the CBN that releases money for importation, there is need, for instance, to monitor whether the purpose of which this money was released is being used and this has been achieved when the Nigerian Customs Service deployed automated X-ray scanners at all points of entry to carry out 100% examination of containers and reconcile same with the relevant import document at the moment they are carrying out some physical examination, which means they may have to sample and they may not get results.

In conclusion, technology is the way to go and despite the challenges peculiar to any environment, there isn't any indication that there will be a better alternative. It can only get better.

Thank you for the opportunity, Sir.

**PROF. OWASANOYE:** Thank you very much Mrs. Ayeni for your presentation and the lucidity of it. Thank you. I'd like to invite someone from the Civil Society who has been very active in this sector. He is the CEO of the Accountability Lab. Mr Friday Odeh of Accountability Lab.

**MR FRIDAY ODEH:** Thank you very much, Professor. This is a great opportunity and congratulations to the entire staff and Board Members for your celebration at 20. I am glad to be part of this discussion. Without taking much of our time, I'll mention that, corruption is every country's problem. Yes, according to some global rankings, some countries ranked first in their ranking because they've taken some steps in putting the right measures in place. However, according to Global Financial Integrity in 2015, it states that every year an estimated \$1 trillion in illicit financial flows leave developing countries. Research suggests that public funds of over \$400 billion have been lost to corruption in Nigeria since independence. According to the African Union's High-Level Panel on Illicit Flows, Nigeria alone accounted for \$217 billion Dollars of the Africans continents total of \$850 billion lost illicit financial flows between 1970 and 2008.

The relationship between technologies and illicit financial flows and corruption is typically earning and transferring money illegally. The complexity of fast evolving technologies like we have seen, where money can be illegally earned and transferred across borders with a simple mouse click from anywhere requires input from the legal and technical paradigm to the principle of 'follow the money' in tackling the problem of illicit financial flows.

However, we've seen recently, which we also need to pay close attention to, that technology also facilitates illicit financial flows, such as electronic payments via unregulated intermediaries, cyber-crimes, digital credit and crypto-currencies which ensures anonymity through this process. Also, we've seen online gambling coming up in recent times. One of the things we've also seen in our sector in the northeast is terrorist financing, through NGOs, Civil Society. However, leveraging on technology can assist in detection, prevention, digital investigations, increased transparency and public scrutiny to reduce corruption. It can also assist in e-governance systems in such areas like tax administration and

customs. I've listed a couple of things on which we have worked as an organization. We will work with young people to develop exciting and creative ways into tackling these issues who have ideas around technology that can secure accountability and good governance. We train young people on issues like this.

I'll just mention something we've been working with OGP. It's critical at this point in time to also build CSOs collaboration into most of the work done around this agency- just to see the coordination and collaboration among government agencies who are working on IFFs. We've seen insufficient expertise to deal with decisively the IFF phenomenon, but CSOs are coming in with civic tech platforms such as *"Follow the money"* such as *'Tracker'*; we have what we call Civic Action teams. It is now time [for us to] push forward- I hope by our next partnership we can engage government officials to begin to develop other or improved Gov-tech platforms which can support the anti-corruption fight and illicit financial flows.

Some of the things we've also seen are data aggregation platforms through beneficial ownership database, which came up with the OGP, the Open Contracting processes, with a couple of CSOs, the FoI ranking which we have also mentioned earlier. We need to now start placing government services online and making them open through e-governments which are highly effective in other countries. We've also seen technology platforms which we've supported, like citizens corruption reporting websites, investigative journalism from ICIR and Premium Times. These are technological platforms which has supported the fight against corruption. We have also seen social media which has also played a huge role in recent times, where civil society organizations mobilize and use online actions and events to successfully campaign for new laws or anti-corruption practices which we can work around. Technological means to fight illicit financial flows have been combined with unique technical, legal and policy reforms.

Several reforms pertaining to law and policy have been clearly identified as crucial to reducing and preventing IFFs. This includes reform relating to transfer pricing and beneficial ownership, financial information by multinational corporations, and the review of tax treaties. We also need to look at the ways in which we can improve mechanism for international cooperation and mutual assistance, public and private collaboration, private sector engagement and monitoring of illicit money transfers, and citizen engagement. While I'm saying all of these, now we think we are coming up with a design, a plan where we can all collaborate with private sector, with the government and with civil society to develop this platform, which can be engaging to every Nigerian citizen in delivering the dividends of democracy.

Finally, I would just say using digital technologies to fight illicit financial flow can complement, but never substitute for proper legal frameworks, international cooperation, and public private collaboration. Addressing this problem of illicit financial flow and tackling corruption flows, requires complex multi-faceted strategies that employ all the necessary companies, including technology tools.



It's also necessary to take into account the complexity of the ecosystem, and the digital economy, to bear in mind [that] heavy regulation can have a negative impact on the development of new technologies.

Thank you very much.

**PROF. OWASANOYE:** Thank you very much. I'd like to invite the last Speaker here from the Nigerian Interbank Settlement System, Mr. Premier Owoh represented by Mr. Niyi Ajao, to make their intervention, and then we'll roll into the last part which is *Corruption and the Political Culture*. Some of the Speakers have alluded to where all these starts from. So let's have the last presentation from NIBSS. from Mr. Ajao.

**MR NIYI AJAO:** Thank you very much, Prof. My name is Niyi Ajao. I'm a Deputy Director at the Nigeria Interbank Settlement System, PLC, and I'm here representing my CEO Mr. Premier Owoh. We want to congratulate ICPC for the 20th Anniversary. And we thank you for inviting us here. I think my work has been made very simple, given the discussion we've had up until now. I've been listening in since the beginning of this programme. I have just one slide as we have on the screen and what I can see from the slide and in fact, from all the conversation we've heard so far, is that developed countries should help in preventing corruption and combating corruption and illicit financial flows, I think Nigeria as a whole, our government, has touched on a whole lot of things really, I think we just need to do more in those areas.

There are just six points I'm looking at. The first one is digital identity. There's been a lot of discussion about the BVN. Thank God the Vice President spoke earlier today too, he mentioned it. NIMC is developing the NIN. I think between us, we have at least 40 million Nigerians that we have in our database now. I think, a couple of weeks ago, the Federal Government set up a committee to harmonize all the different identity databases in the country. So, for me, I think we're moving in that direction. Digital identity is one of the major things we need to prevent corruption and illicit financial flows. And we are doing something in that area already as a government. I think we do really need to do more so that we can have one harmonized identity that we can use to track every Nigerian and know where we are and know who we are. I mean, within the banking industry, for instance, BVN has helped so much. Gone are the days where one person can call himself three different names in three different banks. Today BVN has helped a lot and I believe if we extend that benefit, really, it will help Nigeria so well to fight corruption and illicit financial flows.

The second point is cashless Nigeria. I listened to Mr. Obaro. He spoke so well about that. We thank God for the work that the Central Bank is doing in that area. Really encouraging that we move all our payments from cash. Cash is anonymous, cash promotes corruption. Cash does not have trace. So really, we all need to work hard as a people, as a government to really discourage the use of cash and go electronic. If I make a payment to you by electronic means, I have a trace, you have a trace. In fact, the bank, I use have records. So, when issues

happen, years from now, there's a trace we can always look at it and that helps a lot. When there's transparency, openness, corruption goes down very seriously. So really, we need to continuously promote the cashless Nigeria campaign.

The third point I have there is citizens' Social Security. I listened to Madam that spoke just now. Why one will not in any way give any excuse for corruption, but I think we need to tackle corruption at the fundamental level. For me, and it's not rocket science, we see what many other countries are doing. In the advanced countries, there's a whole number of schemes that government puts in place to reduce pressure on the citizens, to reduce pressure that leads them to temptation and into corruption. I call them Citizens' Social Security. Thank God that the Federal Government is on the SIP scheme. I think we need to do more of that. One that worries me so much for Nigeria is student loan scheme. Just interview every parent today, the major burden and the major money demand of every parent is "how will my kids go to school?" "How can I afford education?"- which should not be if we can have a student loan scheme, and we've seen it in many other countries. Steve Jobs' his story is very clear, Steve Jobs was an orphan. If not for a student loan, he will not become what he became and I believe many Nigerians today are dropping out of school. Many Nigerian parents are unable to finance education. Many Nigerians parents are getting into corruption just to be able to finance the education of their children. So really, whether at the state government level, local government level or even at the Federal Government level, I think we need to have a student loan scheme, it's too late for that now, we've waited for too long. A student loan scheme then ensures that every orphan, every Nigeria, every child can go to school, at least up to the First Degree level. Thereafter, the Nigerian will find his way in life. A student loan scheme that works in a way that once you finish school, you start to work, you start paying back into that scheme. And then it's revolving and ensure that we have stability in education.

Unemployment benefits-it is what we see in many other countries. And for me, it's no rocket science., funding shouldn't be an issue when properly packaged. So, really, I think if we do all of this, it reduces pressure on Nigerians. I've always argued that a Nigerian is not more corrupt than any other human being in the world, but because one, these pressures are there, two, there are no controls, there are no ways to monitor.

My point number four is the e-government. Government really needs to bring in transparency leveraging technology; we need to bring transparency to all government transactions. I mean, today, I paid my land use charge in Lagos State for instance. I just go online to my internet banking, or through the portal of the Lagos State Government. I pay with my card, and that's it. I'm happy as I'm paying and it makes life so easy. In the past, I have to pay middle men who will collect times two of what I'm paying to government. I think we need to extend that to every area of government. I should go to my mobile app and engage government for anything I want. For me, again, it's not rocket science, technology has matured. It works everywhere and government needs to do more

about that. I'm talking about *e-government* here to automate all processes. I shouldn't have to have to go to somewhere. And thank God COVID is here now we don't have any choice. COVID is forcing us, we're all in our homes, we can't move around now, government need to go ahead and automate as much as possible. So that we take out middlemen, take out all those people that promote corruption, let government be able to engage the individual directly. Technology has made that very easy today. By now the Nigerian government should have a portal that every Nigerian can log into and ask question from government, make payment to government and give suggestions to the government. Technology is available today and so cheap, it is easy. We have our guys who are able to do this.

Number five is big data. This one too has been talked about. The government needs to harmonise all the data in the hands of all the different MDAs, so that you can really be diving deep in them using the necessary business intelligence applications and be able to monitor transactions and then you can spot corruption and illicit flows and stop them early enough.

Lastly, I think we need to work on the orientation of our people. Social media is here in Nigeria today and many Nigerians are on social media. ICPC and other arms of government needs to leverage social media to really educate our people, create awareness and, in fact, to change orientation. You will see the ordinary man on the street today, praising yahoo-yahoo boys, MMM; we had MMM in this country a while ago. I was shocked to see the high and the low participating in MMM and even justify being part of MMM. We need to do a lot of awareness to change the orientation of our people.

Thank you very much Sir and happy Anniversary.

**PROF. OWASANOYE:** Thank you very much, Mr. Ajao from NIBSS, for your very insightful presentation. Very good, everything is linked together.

## DAY 1: 4<sup>TH</sup> SESSION

### CORRUPTION AND POLITICAL CULTURE

#### Panelists:

**PROF. OWASANOYE** (*Moderator*)

**PROF. MAHMOUD YAKUBU**, *Chairman, INEC*

**CLEMENT NWANKWO**, *PLAC, Nigeria*

**PROF. ABDULLAHI SHEHU**, *UNODC, Nigeria*

**MAGNUS OHMAN**, *Senior Political Finance Adviser, (International Foundation for Electoral Systems (IFES))*

**PROF. OWASANOYE:** We're on the last Panel and we have four distinguished Speakers who will speak for five minutes each as well on *Corruption and the Political Culture*. Why are some of these things that have been discussed, all of these beautiful ideas mentioned haven't been done? All these presentations have been done by Nigerian. So why are these things not being implemented? Some people argue that the foundation is the political culture. If you put the wrong people in place, then of course, you're not going to get where you're going. The Chairman of INEC, Professor Mahmood Yakubu, who is represented by Professor Bolade Eyinla. Then we have Mr. Clement Nwankwo for the policy legislative and Advocacy Centre, we have Mr Magnus Ohman, who is joining us from Europe, Senior Political Finance Advisor at the International Foundation for Electoral Systems. He is globally recognized as an expert in this area and I think he's done some work in Nigeria. Finally, we have Professor Abdullahi Shehu from UNODC.

Prof. Eyinla you have the floor Sir.

**PROF. EYINLA:** Thank you, Chairman. I bring greetings from the INEC Chair. He has asked me to congratulate ICPC on the 20th Anniversary and congratulate Professor Owasanoye. He also asked me to say that ICPC has been lucky that it has been one organization in this country whose Chairmen has been able to complete their five-year term in peace and go away from office with their integrity intact. We also look forward to the same thing for Professor Owasanoye with our best wishes.

Mr. Chairman, the relationship between money and politics is extremely powerful and of course, this carries far reaching implications and consequences for our electoral process and for our democracy. It is extremely important that we promote a political culture that is free from the corrupting influences of black money, usually generated by organized crime and expended by political

entrepreneurs and money bags by interfering in the political process. It is important that we continue to defend our electoral process and protect our democracy from the influence of dark money because election victory cannot be to the highest bidder, and our democracy cannot be on sale in the money markets.

While political party financing and party financing is at the crux of the matter, for INEC, for us, political party financing refers to all funds raised by the party for some political purposes, while the electoral campaign finance refers to resources acquired and spent by political parties and candidates for election campaigns. Corruption in this process, especially in political finance, ranges from electoral contribution by private donors, to the use of state resources in financing election by candidate holding political office and by the political party in power. It also takes the form of donations whereby parties or candidates receive funds and other resources from private donors in return for favourable treatment. It also includes the use and misuse of state and public resources for electoral purposes. In recent times, we have also seen the use of money in inducing our electoral officers and in the enticing returning officers to declare results that are not verifiable.

It is important that we continue to monitor the way and manner in which candidates and parties, obtain and expend their resources for electoral contests and campaign finance in order to protect our electoral system and of course, in order to safeguard the survival of our democracy. The election legal framework is extremely conscious of this body, and it has imbued INEC with quite a number of powers as enshrined in Part One Section 15 of the Third Schedule of the 1999 Constitution. Among these powers is the INEC power of administrative and financial governance over political parties. We also have the power to monitor the operations and finances of the political parties, arrange the annual examination and auditing of their funds and accounts, and publication of the same for public information. Specifically, the Electoral Act requires every political party in Nigeria to periodically submit a statement of their assets and liabilities to the Commission, and the use of money in political party management and election campaign is regulated by section 225 and 226 of the Constitution, which precludes any party or candidate from receiving external funding. Lastly, Section 90 of the Electoral Act specifies the maximum amount that can be spent by candidates and parties for election campaign. In order to monitor political finance, within the electoral system, INEC usually undertake regular audit of accounts of political parties. The audit of the political parties over a period of four years from 2013 to 2016 is completed and is ready for publication. The Commission is currently undergoing the examination of the books of the political parties in 2017 and 2018. I will come to this matter later. We also constantly monitor and review the campaign expenditure of the political parties. Again, I will come to this when I identify the lacunas. Furthermore, we have integrated EFCC and ICPC into the Inter-agency Consultative Committee on election security and our intention is that through collaboration, we'll be able to monitor Party and finance campaign flows, we will be able to monitor illegal

financial flows. In the current dispensation, we're also collaborating to monitor Vote Buying and inducement of our electoral officers. This is with the aim to arrest, investigate and prosecute all offenders that are in breach of the laws on party finance and election campaign. We have also collaborated with the police to investigate and prosecute breaches of the electoral laws on party Finance campaign. From the 2019 general election, we have received 16 case files from the police and then following the Bayelsa election in 2019, we have received two case files. These cases are already being prosecuted in courts.

There are a number of lacunas and these lacunas are in Section 89 and 90 of the Electoral Act. In our submission to the National Assembly for the reformation of the electoral legal framework, we have proposed amendments of 89 and 90 in terms of enforcing stricter monitoring of party and campaign finance and imposition of sanctions for breaches of this law. This becomes necessary because, for example, in the 2019 elections, up till now, only 46 of the 91 political parties have made submissions of the returns on their campaign expenditure. Also, we have strenuous representation for the establishment of the Election Offences Commission and Tribunal for the speedy trial of electoral offenders. This becomes necessary because INEC is saddled with the responsibility of conducting election. We don't have power of investigation, we don't have power of arrest, and we don't have power of prosecution. And of course, this brings impunity in the system. The Commission will continue to work and collaborate with all stakeholders to defend the electoral process and renew our democracy against the corrupting influence of dark money. And one thing I'm taking away from this is that we need to reach out to the NFIU in order to work out areas of cooperation in tracking illicit financial flows, especially as it concerns the electoral system.

Thank you, Mr Chairman, and congratulations on the Anniversary.

**PROF. OWASANOYE:** Thank you very much, Sir for the very insightful presentation. We are very grateful. May, I invite Mr. Clement Nwankwo of the Policy, Legislative and Advocacy Centre.

**MR CLEMENT NWANKWO:** Thank you, Mr Chairman. My name is Clement Nwankwo, Policy and Legal Advocacy Centre. I'd like to join in congratulating the ICPC on its milestone year, 20 years in working to promote accountability and transparency in Nigeria.

Let me say that the Nigeria's political culture has continued to evolve and in recent times, of course, the issue of incredible increase in corruption of our politics has become very troubling and corruption in our politics manifests in different ways. I think one of the key concerns is how resources get into influencing the politics of the country and I'll speak to two issues. One is, of course, the increasing costs of elections in this country, increasing costs in the sense of even administration of elections. Because our politics has increasingly been corrupted, the Independent National Electoral Commission is finding that it is spending an incredibly high sum to conduct elections and that incredible high

sum we have seen and we did report, in the report of the Civil Society Situation Room, the continued rise in the cost of administration of elections in the country, leading to the National Assembly budgeting about 242 Billion Naira for elections in the 2019 elections. We don't have the final figures on what was actually spent from that budget, but that's a major concern. Certainly, when you look at the politics and the evolution of our politics, you would see, like I said, there is an increase in corruption in terms of the way the political parties have begun to select candidates, we have seen that the cost of election campaigns has risen incredibly, and the enforcement of the provisions of the 1999 Constitution as Section 225, and indeed, Section 226 of the Constitution is becoming, again, a source of worry, which is why the proposition is being made about creating Electoral Offences Commission. What you have seen with the politics of the country, which is a culture that is developing and entrenched, unless we can beat and push back on it, is our politics has become a means of livelihood for a lot of people who join it. It's not about service, it's not about development, it's about how you can get into politics, get into position and acquire even more out of public purse to entrench yourself in that position. So, we have seen that those who get elected into office are not going in to serve they are basically going in to make money. And the more money they make, the more they are able to entrench themselves and this is a political culture that we really should not tolerate or allow to entrench any further if this country is to know development.

There is also the challenge and consequence of the corruption of use of state resources and I'm not talking just simply of elected officials putting their hands into the till taking the money out and entrenching themselves in politics. It's about state institutions being used to entrench persons in office and so we see public funds being used for political purposes. We see public institutions when used for political purposes, and during elections, [which] civil society groups [have observed during] the elections. In 2019, the biggest worry was of state institutions, even security institutions being used to pursue political purposes. Now, these are major causes for concern. These are political cultures that are beginning to evolve in a very damaging way for politics. And I think that looking forward this country must beat back the use of state institutions for political purposes. They are abusing the use of state resources, public funds in entrenching political interests in power. Going back to where we started, which is really of persons who are contesting political office, raising funds independently, privately rather than from government to conduct elections and indeed, an Independent National Electoral Commission that is supported and empowered to be able to enforce the limits on political party campaign finance, because that's a major issue that we are faced with today, of the Electoral Commission not being able to fulfil this because of its challenges. So, the conversation around creating an Electoral Offences Commission becomes really important and urgent, if this country's political culture is not to deteriorate any further.

Those are my initial comments.

**PROF. OWASANOYE:** Thank you very much Clement for keeping within time. Very insightful. Very, very grateful. It now gives me great pleasure to invite Dr Magnus Ohman. Dr Ohman is a distinguished scholar and researcher, and an expert on this subject. He is the Senior Political Adviser, Finance and Advisor at the International Foundation for Electoral Systems in the US. Dr. Oman, you have the floor, Sir.

**DR MAGNUS OHMAN:** Thank you very much, and my greatest congratulations to the Commission. And in fighting corruption, it is essential that we consider the role that money plays in our political system. If we take into account the financial situation of different countries, I would not be surprised if the election campaigns in Nigeria are some of the most expensive in the world. Through money, political actors can influence the democratic process in a way that doesn't reflect how good their ideas are, or how capable the voters consider them. Of course, money does not exist in isolation. It is a tool that can be used to influence the process. And by controlling how candidates raise and spend money, we can increase transparency in how the process works. Increasing transparency and political finance assists us in identifying key weaknesses, where the connections between the political and financial sectors open risk for corruption. So, controlling links, for example, between campaign donations, and the public procurement process is essential in addressing corruption in the political [process] and in the public sector.

So, the International Foundation for Electoral Systems (IFES) that I work for supports increased efforts to increase transparency in political finance in many African countries. And I've had the pleasure to work with this issue in Africa for over 20 years and in Nigeria since 2011. And one thing I've learned is that it's not enough to have regulations. These rules must be suited to the country and the goals of democracy in the country. Piling regulations on top of each other will not solve the problem. Having said that, I should also admit that in Nigeria, there are some necessary amendments to the Electoral Act, for example, regarding reporting requirements for political parties, and candidates. But even the most suitable rules will fail if insufficient attention is given to implementation. The biggest shortcoming when it comes to addressing political finance in African countries is that no institution is given the necessary mandate, resources and political independence to monitor compliance. So, we must realize we cannot solve problems, money in politics through legislative change, and formal oversight alone. It is essential that media and civil society are vigilant. Long term progress requires that politicians act responsibly, and our voters consider what they expect from the politicians and act in the interest of sustainable development. It's inconceivable that we can effectively combat public sector corruption in a comprehensive way in Nigeria or in the region, unless we carefully consider how to bring transparency in the financing of political parties in Nigeria.

Thank you very much.



**PROF. OWASANOYE:** Dr Ohman, thank you very much for your presentation. We will take the last Panelist in this Session, Professor Abdullahi Shehu from UNODC. He is a former Chief Executive at GIABA. Professor Shehu, over to you.

**PROF. SHEHU:** Thank you very much, Mr Chairman. On behalf of the UNODC I will join other participants to congratulate you on your 20<sup>th</sup> Anniversary, and in my personal capacity, I'm delighted to see that the ICPC has achieved quite a lot in 20 years. I will touch briefly on two things. Now coming from the UNODC perspective, I think my starting point should be the United Nations Convention against Corruption, which is the global instrument that advances the cause of political transparency and accountability, and in particular, Article 7, 2 and 3 of that Convention, which provides that parties should make provision within that domestic legislation for the election of political office holders, and also the accountability of the political office holders, as well as the funding of political parties. What we have seen is, many countries have adopted these provisions, as in Nigeria, as the INEC representative said, unfortunately, the problem has to do with enforcement. We have a lot of legislation in place and we have a lot of regulations, including the Electoral Act in place. But it does not seem that the enforcement of the provisions for political party funding and sponsorship of candidate is adequately enforced and I think this is an area that Nigeria and other countries will need to look at. The second important reference I would like to make here has to do with the outcome of the second corruption survey in Nigeria, which was conducted by the National Bureau of Statistics in collaboration with the UNODC. Now, an important outcome of that report is the prevalence of corruption manifested in the form of nepotism that we have. In the past, the culture was that recruitment should be based on merit. Overtime, whenever people were invited to go for interview, they asked themselves whether they were qualified to go for the interview or not. But today, when people are invited to go for interview there as whether you have a Senator or House of Reps Member somewhere, to push for your candidature, or when appointments and made in government, these appointments are made based on sentiments associated with nepotism. Now, this is what came out clearly in the in the Report, which is a manifestation of the political culture in Nigeria.

Now, what should be done? There are three things. One is to minimize the political corruption, especially with the running of political parties in a democracy. There should be an effective monitoring of the funding of political parties, including the behaviour of political parties themselves. Impunity should be a curtailed. To a large extent what has allowed impunity, especially at the other arms of government, particularly at the state level, you'll find Governors being accused of just using funds anyhow. I think this type of behaviour should be effectively regulated. If that is regulated, then we'll get the next issue which is accountability. So, they must be made to account for their conduct and by accounting for their conduct, there will be political party internal democracy. If there is political party internal democracy, then the manipulation of the political party, either by direct or indirect funding will be largely minimized and the political parties will be accountable to their members and democracy will be strengthened.

Unfortunately, finally, what I found is we [are] always talking of “we need to do this”, “we need to do this”, “we need to this”, who is to do that? And I hope that the outcome of this process that the ICPC has put in place will be a comprehensive strategy of collaboration that will involve all stakeholders, including the civil society, on how they can contribute effectively to minimizing the corruption political culture in Nigeria.

Thank you very much, Mr Chairman and good luck.

**PROF. OWASANOYE:** Thank you very much Professor Shehu and many thanks to all the Panelists as well, for their comments and their contributions. Very insightful. We have a team of rapporteurs who will do the summaries that will be briefly presented tomorrow.

### **QUESTIONS, COMMENTS AND ANSWER FROM DAY 1 TECHNICAL SESSIONS**

**PROF. OWASANOYE:** And now, we have a great opportunity to make comments. If anybody wishes to speak, which is going to be strictly regulated, you can raise your hand electronically through the app, the software or you can send a chat. Already, somebody has asked about *capacity building for judges on the use of IT*. I will invite my lord Justice Zanna to speak very briefly about initiatives that are going on within the judiciary because Justice Zanna is central to those measures. There are quite a few things going on in the background. But I appeal also that the comments be very short and straightforward so that those who have to respond will still be able to do so within the little time left. I want to recognize my friend that I'm happy to see suddenly in the meeting room. Ibrahim Pam. I can see you raised your hand. So, Ibrahim, you have the floor.

**IBRAHIM PAM:** I am in Korea with the Green Climate Fund. And I head the Independent Integrity Unit. Mr Chairman, I thought it would be my bounden duty to extend to you and to all my dear colleagues at the ICPC my warmest congratulations on this 20th Anniversary. I had the privilege to work at the ICPC and I joined in July 2001 I suppose when the Commission was just about one year old. Having left many years ago, I still follow very closely the wonderful work that is going on and I'm glad to see that the Commission is in very good hands, in your able hands, Mr Chairman, and I just extend my felicitations and extend again, on behalf of the Independent Integrity Unit at the Green Climate Fund, to support and collaborate with the ICPC in whichever way that is possible. Thank you.

**PROF. OWASANOYE:** Thank you very much for that inspirational comment, very grateful. Keep safe, keep fit out there in South Korea. Thanks a million. I'd like to recognize Professor Sadiq Radda to take the floor.

**PROF. SADIQ RADDA, Executive Secretary, PACAC:** Okay, thank you very much for this opportunity. I want to on behalf of the Presidential Advisory Committee Against Corruption congratulate you wholeheartedly for this fundamental success and progress at the ICPC. Remember that you left the

Presidential Advisory Committee Against Corruption, which is your baby, you did well wonderfully and we're very proud of you that you are doing wonderfully well at ICPC. But I think you need to collaborate more with government agencies like NFIU because our banks in Nigeria are misbehaving. Quite a number of the shortcomings we have in the fight against corruption and illicit financial flows emanate from very unruly, indiscipline and unprofessional banks. So NFIU is doing a commendable job and I think you need to work with them to do more.

Finally, you are highly regarded and Nigerians are very happy with it, please do something regarding lifestyle audit in Nigeria, and also do something regarding the security votes. It is not going to be easy, but it's something we must do as a people and as a country. So, we wish you well, all the members of PACAC salute you, wish you well and hope that Almighty Allah will protect you and guide in all you do.

Thank you very much.

**PROF. OWASANOYE:** Thank you very much Prof for your comments and thank you for the support. Very grateful. As you quickly mentioned that last year, we had a programme, a Policy Dialogue on Security Vote that you mentioned, and they came up with some recommendations, which were shared with government and all that, so your observation is very apt; and we're working on that towards some framework or guidelines around security vote not necessarily to cancel them, but to streamline how it is used and what quantum is allocated to security votes. We'll take a few more in one row, and then I will invite my Lord, Justice Zanna to make some comments around the efforts of the judiciary with technology and then we'll make some closing comments and that will be it. So, in this order we would take Mr. Agbosun Remi; Dr. Kabir Hamisu Kora; there's a Maureen's iPhone. We'll take that person-one minute each. Mr Agbosun Remi, starting with you.

**MR AGBOSUN REMI:** Thank you very much Chairman. I want to salute your efforts. I want to thank the ICPC for what you are doing. I want to congratulate you on your work. But I want to actually emphasize that what you have done in working with the CSOs has been a great one, and we are a young but in the last few years that we have been in existence, we made contact with ICPC, we have had it very good and it does show that you believe you cannot fight this war alone, and you need everyone. I want to congratulate you for the open doors you have operated to enable everybody who have idea to be able to contribute to your work and I want to also encourage you to take this war to the citizens. I mean, let the citizens take ownership from your angle and be part of your entire process. We are enjoying our relationship with you and we want to believe that if you expand this to the citizens, we will get more result. The ICPC is demonstrating, actually, that you can indeed fight corruption working with a whole lot of people across the country and that the work with the civil society organizations and the one you have been doing with Prime-Hub is one that is

commendable. I want to congratulate you. I want to ask God to guide you through all the experiences including your staff with all the risk they are taking.

Thank you very much Chairman.

**PROF. OWASANOYE:** Thank you, Mr Agbosun Remi. Dr Kabir you have the floor Sir.

**DR KABIR HAMISU KORA:** Okay, mine is to show our appreciation for the betterment, for all the complexity over the years, and now our engagements with the Constituency Project Tracking. We're highly appreciative of all the strategies and giving us the chance, giving us the environment to operate. So, congratulation to ICPC, Congratulations for coming up to 20 years of service to humanity in Nigeria.

Thank you so much.

**PROF. OWASANOYE:** Thank you very much, Dr Kora, for your comments. We had one lady on the queue, Maureen. I didn't see a second name.

**MAUREEN:** Yes, yes, sir. Good afternoon, everybody and good afternoon to our great Chairman. It is a great pleasure to be here and I'm so happy and pleased. I am the founder of Good Governance Awareness Initiative, and we must commend you for your good work, for all the initiatives I can't start to mention. I want to also commend the ICPC staff for also bringing us into this great platform. I want to please highlights a little about NCC, if it's possible for you to look into it, because most Nigerians, this is a common ground for them. So, I believe if we can be able to talk with them and have a collaboration between ICPC and NCC, it will be a very good platform for Nigerians to benefit because most Nigerians this time are complaining about their data and a lot of things. So, I believe that this can also be a very good platform for them to come in, and also make things better for Nigerians in every sphere of life. Thank you so much for the opportunity, Sir.

**PROF. OWASANOYE:** Thank you very much for your comments. Before we round up the event, I'd like to invite my Lord Justice, Zanna to make some comments about efforts of the judiciary, which he is very central to and I know, he is leading quite a few initiatives, which are important for the times that we are in, especially for the decision of the Supreme Court today, so my Lord, Justice Zanna, you have the floor.

**JUSTICE KASHIM ZANNA:** Yes, thank you very much Prof. Like as you're aware, for quite some time, we've been agitating campaigning and doing whatever we could to see that we automate processes in court. So, the Committee I head, the National Judicial Council undertook to automate court processes in Nigeria. What we have done so far, we already have developed a case management system for the High Courts, Federal and State, National Industrial, Court of Appeals, the Supreme Court is completed. And right now, the Court of Appeal and the Supreme Court have started uploading the backlogs. And that has been

the problem. That's why the impact cannot be felt very quickly unless the backlog is uploaded. Because most of the cases that are being heard now are cases that took place years ago. So that is one.

There is an email system which aims to create a justice sector ecosystem whereby service of processes on lawyers can be done without all these shenanigans that cause delays, because there will be a block global address list and whatnot, but particularly this is a long one, but particularly, I'm interested to bring out one thing. For those who have visited in the Supreme Court that we retrofitted, you will see that some of these monitors and equipment that are put there. I will confess to this group, that one of the dreams I had was a situation whereby ICPC or EFCC, in presenting a case at a trial court will just walk in with their own device and the court will be equipped, retrofitted, there will be courts that are technological enabled that...you can come up and present a link analysis chart, for example, to show financial flows in animation. and the court will have monitors displayed in colour codes, whereby even the most reluctant analysts will see how these flows came about. Again, I like the lifestyle audit thing that was referred to by a member of the PACAC. Another possibility is whereby a source and application derived evidence can be presented in court and the court will be equipped to handle that.

The Supreme Court right now that we've retrofitted to show us an example, has all these capabilities, live streaming, everything that you can think of, from the remote hearings to presentation of EPE, Electronic Presentation of Evidence, these are the things that are urgent. But right now, the fact is, fortunately, before COVID came in, the heavy lifting has been done. We have the case management system developed. It wasn't easy, it is a massive undertaking but it's done, and it's done in such a way that state courts being limited in funds don't really need a lot of money, maybe two scanners for a start or two high speed scanners, heavy duty industrial scanners for scanning their documents initially, before the e-filing takes off and that's it, and then train just minimal staff to man the process whereby the heavy lifting will be done now centrally at the National Judicial Council. Where there are adequate staff to support all the states and all the Courts in the Federation, we have a data centre there. And then there are issues about the cloud. So, for now, we have a private cloud, but storage will ultimately-after resolving some of these issues at the national level-move to the proper cloud, so this is it.

As for training of Judges, the NJI, National Judicial Institute is doing that. But honestly, the responsibility is for the individual judiciary is to make sure that right from the recruitment stage, and also for elevation purposes, whatever incentive so that Judges who cannot work with technology, honestly, are not living even up to the oath of their office, because when you say to the best of my ability in this day and age, your ability means your ability as enhanced by technology. The ability of just your ability in the paper world is like short-changing Nigeria. So, what do we need, actually is just pressure, pressurize us, push us, we now have done the heavy lifting, things are on ground. As I've said,

again, minimum even for a state, a rural state like mine, we can afford the two scanners and then just have network, our High Court for example. But then it's even done in a scalable way that what Lagos does, for example, or Rivers does, they can go and do including shakara, fine fine things, but then the basic function, any state in Nigeria can afford. All we need now is just this change management. Pushing us out of our comfort zone, as you can see, it's not easy; even simple, simple matter, of coding remote distance has become a constitutional issue. I wouldn't know how that could have been. So, you can see the level of resistance, but it's understandable. So, pressurizes, push us, nudge us, whatever.

Thank you very much.

**APPRECIATION BY PROF. OWASANOYE FOR DAY ONE TECHNICAL SESSION:**

Thank you, my Lord for giving us the insight it was needful that I get you to explain to those who are in the virtual meeting room the efforts that I know had been going on in the back led by you and others in the committee. On this note, there are no other questions or comments and I have seen in the in the chat from the previous one. I just want to thank all the Panelists who have spoken for the traction they have given us towards looking at how better to do our work. We thank those who attended the opening segment, but also Dr. Ene Obi, Idayat Hassan, My Lord, Justice Zanna, CJ, Bornu State, my Lord Justice Oyewole JCA, Mr. Akeem Lawal, Osaro Eghobamien (SAN), Mr John Obaro, Mrs Ayeni, Mr Friday Odeh, NIBBS (represented by Mr. Ajao), Professor Bolade Eyinla representing INEC, Mr. Clement Nwankwo, Professor Abdullahi Shehu and Dr. Magnus Ohman who joined us from the US, very grateful. Thank you very much. And for all of you participants, especially the ICPC staff, whose celebration of 20 years of activity it is, thank you all.

Thank you. God bless you.

## DAY 2

### Preliminary Remarks by **PROFESSOR BOLAJI OWASANOYE**, *Chairman, ICPC*

**PROF OWASANOYE:** So good morning distinguished Ladies and gentlemen. Let me welcome you to today's session, the second day of the regional webinar on international illicit financial flows. Let me appreciate your participation for yesterday and the contributions. We all have equally exciting time today. Let me remind participants that this program is being streamed live on Facebook. And actually, one of our participants yesterday noted that the sound quality was better on Facebook. So it helps to decongest the house in the spirit of social distancing you can also join on Facebook. We have four sessions today. The first two sessions will be moderated by the Special Advisor to the President on economic matters Dr Yemi Dipeolu and the last two sessions later would be moderated by the chairman of the ICPC. We shall be having a concluding session where we're going to present the outcome statement for yesterday and today immediately after the final session.

## DAY 2: 1<sup>ST</sup> SESSION

### *IFFs AND REVENUE ADMINISTRATION*

#### **Panelists:**

**DR. YEMI DIPEOLU**, *Special Adviser to the President for Economic Matters*  
(Moderator)

**ALVIN MOSIOMA**, *Tax Justice Network, Africa*

**AKERE TABANG MUNA**, *Former Chairman, IACC*

**DR. YEMI DIPEOLU:** I wanted to congratulate the ICPC as it celebrates its 20th anniversary, and to express appreciation to you, Mr Chairman and colleagues for the invitation to participate in this conference and to moderate the next two sessions. This session, the first one is reflections on the Mbeki Report on Illicit Financial Flows and Revenue Administration reforms. I think the Mbeki Panel is best known for its work on illicit financial flows. But it is probably not as well known that it was established by African Ministers of Finance precisely because they wanted to get a better handle on the issue, but also because they want to improve revenue flows into their economies and to stop the bleeding of this very important development resource.

The report of the Panel identified commercial, criminal and corrupt forms of illicit financial flows and assert that up to 65% of illicit financial flows take place through the commercial mode, especially tax evasion, aggressive tax planning and trade mis-invoicing. Yet taxation is a time-honoured way for governments to raise revenue. In addition to paying for government delivery of services, taxes are a vital instrument for promoting equity and economic growth. A good tax system is also important because it enables good governance by showing that

taxpayers pay attention to the workings of government and governments in turn, strive to justify the use of taxpayer resources. I think one of the key achievements of the Mbeki Report is that it helped to put taxation on the global agenda. Prior to this, the criminal and corrupt elements of IFFs were very much on the global radar. And indeed, both had global conventions and agreements to tackle that, such as the Recommendations of the Financial Action Task Force to tackle money laundering and the United Nations Convention against Corruption. On the other hand, the G20 OECD base erosion and profit shifting project, which was intended to improve the workings of the international tax regime only started in 2013, four years after the Mbeki panel was set up.

Some of the findings of the Mbeki Panel Report, which are relevant for our discussion today, relate, of course, to the political significance of illicit financial flows, the role of transparency, including exchange of information, country by country reporting, and disclosure of beneficial ownership. Also critical issues relating to the extraction of natural resources, capacity constraints in African countries for tax administration, and overcoming the limitations of the current international tax regime, especially as it pertains to taxation of the digital economy. This morning, our first set of panelists will be reflecting on the Mbeki Report against this background, and especially its relations to revenue administration. We will be hearing in this session from Barrister Akere Muna, who was a member of the Mbeki Panel. And Mr Alvin Mosioma, the Executive Director of Tax Justice Network Africa, who works with the Consortium set up to Track Illicit Financial Flows from Africa. It is now my pleasure to invite Barrister Akere Muna my very good friend, to speak. Barrister you have the floor.

**BARRISTER AKERE MUNA:** Thank you very much. My brother Yemi, I'll start by thanking the organizers for having me especially the chair of ICPC and on the 20th anniversary. I do congratulate you.

Nigeria has been at the forefront of this. In his usual modesty, Yemi spoke about the illicit financial flow and the Thabo Mbeki group as if he was out of it, but really he was the engine in the locomotive that gave traction to this work and was a pleasure working with him. He was pilfered by the Vice Presidency to go back to Nigeria and I'm so glad to see him so involved in this and also as we enter the implementation phase, the chair Professor Bolaji has been really again the engineering locomotive in working on the CAPAR which will be the implementation process of the mega report.

I'll tell you clearly about the origins of this. Now that it is something which is spoken about by everybody, everybody claims, you know, some kind of knowledge about it. Once you see that this was cooked and thought out well by the ECA with the African Ministers of Finance. When we started this, nobody spoke about it. But conferences are held everywhere today and it's now something that Africans have to be proud of proud of. But we should also be aware that we have two different agendas as we move into this to this struggle. Others might emphasize more on taxes, because they are interested in the money that's there. And we [are] really more interested in how the money gets



out and how we can get it. As a matter of fact, if you look at the report that came out from the Panel, it actually states on the cover, "**Trace it, Stop it and Get it**".

The tracing process, we have to define it, identify it, and see what's going on [where it's] coming from, and discuss ways and means of how we could stop it. And this caused us to visit key countries on the continent before going out to external partners globally, to be able to see the other side of the story. So you know, we did go to Nigeria, as an oil producer, we went to RDC, as a country with minerals, extractive; we went to Mauritius, a tax haven, and we went to many other countries, depending on the specificities [we] wanted to put on the table. So we've been able to apprehend, you know, appraise all sides of the issues we're dealing with. So it's in coming up with the report, we discovered that if these resources could be harnessed, you said that they got 150 billion a year, we will be able to notice that our country is net creditor in illicit financial flows. And I think this meeting that is being organized is very important, because it can help us, because the biggest thing we have now is the consolidation of an African policy. And, this meeting today, will be the very first one in which after the launch of the CAPAR by the last AU meeting, very first one in which we will seek ways and means of having a holistic African policy. I'm sure that you have heard a lot about the report... I will just go on to say that the most important part of our work is only beginning, which is implementation when the report was handed in was adopted by the African Heads of States in the General Assembly [in Addis Ababa February 2020]. And they have now given a mandate to empower President Mbeki to now go on to the implementation stage. And CAPAR is really the implementation arm and the work to put this in place was actually driven by Professor Bolaji. The CAPAR really sits on five pillars, okay. The first one is to detection and identification of assets. The second one is recovery and return of assets. The third one is management of assets that have been returned. Fourth one is cooperation and partnership. And the fifth one deals with cross cutting issues. As you know, cooperation are issues that has to do with capacity.

I will make just two extra comments which are more personal in terms of management rate of returned assets. You know, I think that is the business. Our business is the business of African countries. I feel it's a little bit much for those who were complicit in getting [assets] stolen, to come on parade until they have to supervise how the money which just returned is spent. I think that you know, as we discussed this, yes, it has to do with our own internal governance. We don't want any rogue bank to come into our countries to explain to us that they will [supervise] the one we get; we [should] show how well we can manage it. I'll also go to the cross-cutting issues and they're talking about capacity. I will focus more on MLA mutual legal assistance. You know, sometimes you could go to a country and you have 10 different countries to the same bank trying to struggle...And the access we have had to OECD, the cooperation the IMF, the World Bank, European Bank, the Customs Union, the EU, the EU, parliament and all the structures we met, they were open, true, but were also trying to understand what was our target. And you know, my crusade is still for us to fight

and struggle hard for an escrow [account], escrow system. So, when the money is frozen, and Nigeria knows a lot about this, you don't have to be arguing while the other culprit, complicit party, you know, is keeping this money, we have to look for a way where this complicit banks don't keep the money, while we find out who the owner is. So again, with the process and all that going on, we have many opportunities to continue to consolidate. And I think the CAPAR, you know, really gives the umbrella for us to do this. What is remaining now is to make this happen, as we know, some... have a way of penetrating leadership. So that's what we have to fight against.

Thank you very much. Thank you.

**DR YEMI DIPEOLU:** Thank you very much. Thank you very much. I invite Alvin Mosioma to make his presentation.

**ALVIN MOSIOMA:** Firstly, thank you very much, to the organizers for this opportunity to speak and share my perspective, our perspective from a civil society perspective about this agenda, which I think is critical, particularly now, in the midst of the COVID crisis, where the need for domestic resource mobilization and, and the role that the state should play in mitigating the fallout, particularly economic fallout.

I think the agenda of domestic resource mobilization, tackling illicit financial flows and getting back the stolen assets that are kept offshore could not be more important at this juncture. Because what we're [witnessing] is that the government, the states are under duress amid the need for resources to meet the fallout from the COVID crisis, I think of tax at the heart of this conversation. Secondly, is also to recognize, the leadership that Nigeria has taken, both regionally but also globally, these agenda both in the conversation at the UN level, but also at the AU level, which I think has been exemplary. And thanks to everyone who has been involved in that regard. I think, and as Barrister was saying, what the High Level Panel did was really set the standards of what is possible in terms of setting the threshold of what countries and regions can do. In terms of tackling illicit financial flows, there is no conversation I have been involved in, both globally and regionally, where the High Level Panel is not cited as being the standard of what is good practice. So in that regard, I think in the spirit of what the motto of the Panel was, about the need to Track IFFs, to stop it. I think this has informed both at national and regional level what the effort of tackling IFF should be about; that we need to lay out the mechanism of tracing where African resources are going, where they are going; we need to be able to put in place policies and structures that will stop the outflow of those resources.

But even more importantly, we need to ensure that the resources that are being taken out of the continent, we are able to trace it and get it back to support Africa's development; and there lies one of the biggest challenges. I think that the work that the panel did was exemplary. But the follow up has been not as good in my own sense. I think that both at the regional level and at the at the national level, the efforts to be able to systematically monitor what are we

actually doing in terms of implementing, and as you know, the work of the panel were just beyond recommendations. There was adoption by the African Heads of State and Governments and committing to implement those recommendations. So it is not just recommendations, they are commitments, official commitments of government, but then we don't have a systematic system in place to be able to track in a systematic way, what is happening at the national level and I think that the High Level Consortium, which was set up as a platform for continuous information exchange and experience sharing, took that as one of its mandate to be able to set up a mechanism for being able to track what each country is doing, which country is setting up the right examples, which countries in introducing new policies or amending particular policies. So, the evidence we have of the progress that is being done remains anecdotal. We know that country x country. y recently, for example, we know that Zambia suspended its trade agreements with Mauritius, following up on what Senegal did. Okay, this is what countries are doing, in view of honouring their commitment...

Two last things. One, I think that we need to ensure on one side that we are connecting the regional processes to what is happening globally. As you might notice, the FACTI Panel that has been established recently, that is supposed to be a UN led process. But what we noticed [is] that the OECD is again playing it is usual role of trying to dominate that...to ensure that the global forces remain under the armpit of the OECD and enrich developed countries. So I think that there is really need there to ensure that the voices of the African continent, particularly when we have a very clear position on what they are, very clear African position based on asset recovery and other issue so involving those global processes in for example the FACTI [Panel] I think will be important. And lastly, I think that what we note at the national level with countries such as Nigeria, Zambia, Ghana, introducing policies such as in the area of beneficial ownership, in the area of asset recovery, the automatic exchange of information; I think one recommendation I would give is finding a mechanism of making that a systematic way of tracking that process, because I think through that we're able to build synergies and ensure that... ultimately, the solutions will not lie on a national level solutions, but also in terms of how the African countries are systematically being able to track this process, I will...conclude [on] the need for ... bringing in ... regional integration. This is a process that is ongoing and I think we need to invest more time and more resources in that particular aspect.

Thank you very much.

**DR YEMI DIPEOLU:** Thank you very much...We'll go straight to the second panel. The second panel is dealing on corruption facilitators or enablers.

## DAY 2: 2<sup>ND</sup> SESSION

### DEALING WITH FACILITATORS AND ENABLERS

#### Panelists:

**DR. YEMI DIPEOLU** (*Moderator*)

**FEMI FALANA**, SAN

**ANDREW NEVIN**, PwC

**PROF. DEJI OLANREWAJU**, *Treasurer, CIBN*

**DR. YEMI DIPEOLU:** In the last panel, we discussed the work of the Mbeki Report. One of the things the Panel established was the cross-cultural role of corruption in facilitating illicit financial flows. We all know, of course, some of the actors involved in IFF, for good or ill, include governments, the private sector, the multinational corporations, international banks, and leading legal and accounting firms; also, of course, criminal networks, and civil society organizations. I've lumped them together, but the good guys are there and the bad guys are there. I just lump them together as actors. And as some of the enablers that we of course know about... generalized lack of readily available information, regulatory structures, unfair double taxation agreements, and the race to the bottom of tax incentives, and the notorious financial secrecy jurisdictions like we had in Panama and the famous Panama Papers. This session, we hope to hear perspectives on these issues from our distinguished panelists. Mr Femi Falana (SAN), Dr. Andrew Nevin of PwC and Professor Deji Olanrewaju, Treasurer, Chartered Institute of Bankers.

I invite my dear friend, Mr Femi Falana, please take the floor.

**MR FEMI FALANA:** In my training as a lawyer, I was taught that it was a criminal offence for anyone to engage in stealing or theft, fraud, obtaining money by false pretences, corruption, looting and conversion of goods. My lecturers did not teach me about money laundering, illicit financial flows, shell companies, safe havens and other new terms coined to confuse the victims of grand corruption. In protest against such dubious use of terms, a Nigerian musician, the late Fela Anikulapo-Kuti once exposed a multinational company for engaging in stealing, fraud and corrupt practices in Nigeria without being called to order. In frustration, he waxed a record entitled "International Thief, Thief. It is high time we began to interrogate the full implications of the new concepts in bourgeois criminal law jurisprudence. In my presentations I am going to use words and phrases that actually convey the atrocities perpetrated by treasury looters and other economic saboteurs in Africa. However, since the resolutions passed in similar conferences in the past merely identified the quantum of Illicit financial flows my presentation will trace the root cause of the monumental economic crisis and suggest radical measures to end it.

### *The Root Cause of Illicit Financial Flows in Africa*

In the late 1960s and early 1970s the post-colonial African States experienced an unprecedented economic crisis due to the refusal of the indigenous ruling class to empower the people to take control of the economy from the former colonial regimes. In his book entitled "Neo-Colonialism, the Last Stage of imperialism" Kwame Nkrumah had pointed out that "The essence of neo-colonialism is that the State which is subject to it is, in theory, independent and has all the outward trappings of international sovereignty. In reality its economic system and thus its political policy is directed from outside."

1. As the poignant observation made in 1965 by Nkrumah was ignored the economic crisis became compounded in the 1970s and 1980s. In response to the crisis a dubious recovery programme called "Structural Adjustment Programme" was introduced by the World Bank and the International Monetary Fund. In spite of the struggle of the working people against the programme designed by imperialism to further weaken the economy of Africa and further pauperise the masses the governments adopted and implemented it with religious zeal.

Thus, the neo colonial states abandoned the Lagos Plan of Action, the Africa's Priority Programme for Economic Recovery 1986 -1990 and the African Alternative Framework for Structural Adjustment (AAF-SAP) 1989. The implementation of the World Bank/IMF- induced SAP led to the privatisation of the economy, capital flight, retrenchment and withdrawal of services from social services. Unregulated trade liberalisation and devaluation of national currencies promoted unbridled corruption and looting of public treasuries. It is submitted that the implementation of SAP and neo liberal policies have led to the loss of hundreds of billions of dollars through corruption, tax evasion and capital flight by foreign investors in Africa. According to the AU/ECA's High Level Panel on Illicit Financial Flows, Africa has lost not less than \$1-trillion in illicit financial flows over the past 50 years

2. The ugly trend which has continued unabashedly can only be arrested if the masses of our people are mobilised to own the fight against corruption in each African country. In an interview with Africa Renewal, a United States based news agency, Mr. Thambo Mbeki said that "illicit financial flows are a challenge to us as Africans, but clearly the solution is global. We couldn't resolve this thing by just acting on our own as Africans" In another forum, Mr. Mbeki had opined that "the goals of ending poverty in the world, reducing inequality within and among nations, and giving practical effect to the fundamental objective of the right of all to development remain vital pillars in the historic process to build a humane, peaceful and prosperous universal human society." With respect, poverty in Africa cannot be fought on the basis of an

alliance with foreign governments that profit from the underdevelopment of the continent. In other words, poverty can only be fought and abolished by the African people. The beneficiaries of the unjust international economic order can never cooperate with Africa in ending poverty. Neither will the crisis of poverty be solved by passing resolutions in the very many conferences held regularly in Africa on corruption, money laundering and illicit financial flows.

Instead of wasting precious time and resources on the search for foreign investors and financial aid the governments of African States are urged to actualise Article 21(1) of the African Charter on Human and People's Rights which states that "All peoples shall freely dispose of their wealth and natural resources. This right shall be exercised in the exclusive interests of the people. In no case shall a people be deprived of it". In order to ensure the equitable distribution of the abundant natural resources of the continent the African Union and the Mbeki Panel should constantly remind governments in Africa of the legal obligation imposed on them by article 22(5) thereof "to eliminate all forms of foreign economic exploitation particularly that practiced by international monopolies so as to enable their peoples to fully benefit from the advantages derived from their national resources." It is only through popular ownership and control of human and natural resources of each country that poverty can be eradicated in Africa. Matthew Page has stated that "Corruption is the single greatest obstacle preventing Nigeria from achieving its enormous potential. It drains billions of dollars a year from the country's economy, stymies development, and weakens the social contract between the government and its people. Nigerians view their country as one of the world's most corrupt and struggle daily to cope with the effects. Yet few analytical tools exist for examining the full range and complexity of corruption in Africa's largest economy and most populous country."

3. The diversionary analysis of the likes of Page are quoted regularly by the media in Nigeria. Even our intellectuals depend on reports produced by Western governments and organizations to measure the extent of corruption in Africa. It is embarrassing that Africans have become too apologetic in discussing grand corruption perpetrated by imperialism and its local lackeys. Many intellectuals and political leaders in Africa swallow hook, line and sinker the dubious policy of blaming the victims of grand corruption in underdevelopment countries of the world. Elsewhere I had noted that "The Transparency International has ranked South Africa, Nigeria and Kenya as the leading corrupt countries in Africa. While the classification is not disputed the hypocrisy of the organisation should be exposed. It is the height of fraud not to identify the western countries which receive and keep stolen fund from Africa as the most corrupt countries in the world. The Transparency International

has never exposed the role of the banks in some islands which are allowed by the international financial system to warehouse billions of dollars stolen from the African countries by criminally minded leaders."

A few months ago, Nigeria signed a tripartite agreement with the United States and Jersey for the repatriation of \$308 million out of the Abacha loot. The State Department spokesman, Mr. Morgan Ortagus pointedly made it clear to the Nigerian delegation led by the Minister of Justice, Mr. Abubakar Malami SAN that the Buhari administration would be made to refund the money if it was re-looted. Happily, the Secretary of the Economic and Financial Crimes Commission, Mr. Olanipekun Olukoyede promptly rejected the insult on behalf of Nigeria. During a recent anti-corruption walk in Lagos, Mr. Olukoyede disclosed that: "Two weeks ago, I was privileged to be on the team that went to recover \$308 million for Nigeria. They are from Washington. You know what the Oyinbos told us when we wanted to sign the treaty? They had the audacity to look into our eyes and said: 'If you people steal this money again, we will collect it back from you.' I stood up against them, I said: 'We are not a corrupt nation. A few people might have stolen money, but Nigeria is not a corrupt nation. We have a lot of youths who are not corrupt. And you know it is not their fault, (they said that) because they have seen recovered loot being looted again.

#### *Facilitators And Enablers of Looted Wealth in Africa*

The communication made to legal practitioners for the purpose of representing clients in civil or criminal cases is within the rule of privilege in all civilised countries. Hence counsel/client communication is protected by the law of evidence and Rules of Professional Ethics. However, partly due to the negative impact of the offence of money laundering the law has created some exceptions. Other professionals like accountants, bankers and estate managers are said to be facilitators of money laundering and Illicit financial flows. No doubt, these professionals service to the so called politically exposed persons who collude with financial institutions in western countries and in some tax havens to loot public treasuries in Africa. According to Saitoti ole Maika the director general, Financial Reporting Centre of Kenya, "Lawyers become vulnerable professionals, used knowingly or unknowingly by criminals to hide their ill-gotten wealth... Lawyers, like other facilitators of financial and legal transactions, need to safeguard their profession from abuse." While it is indisputable that a number of lawyers and other professionals provide services to facilitate the exploitation of the resources of the African people the greatest facilitator and enabler of corruption, money laundering and Illicit Financial Flows in Africa is imperialism. In the United Kingdom Anti-Corruption Strategy 2017-2022, it is said that "corruption is a threat to security and prosperity both for the UK and for developing countries."

Regrettably, the governments and the anti-graft agencies lack the political will to recover the billions of dollars stolen from Africa by foreign governments and multinational corporations. Daniel Yaw Domelevo, the auditor general of Ghana explained the dilemma of African countries when he said that "A multinational [company] will make a profit of \$10 million and then they will bring in a consultancy for 12 million and declare a loss. The result is that they have made a loss instead of profit, so this money goes to the tax haven where they have another organization which provided the consultancy, so no tax gets paid on the income that was made. That is the major cause of illicit financial flows in Africa." 6 The story is the same throughout the African continent. While the Economic and Financial Crimes Commission in Nigeria has successfully prosecuted many internet fraudsters it has refused to proceed against multinational corporations that sabotage the Nigerian economy through refusal to pay appropriate royalties an appropriate taxes with the connivance of highly placed public officers. At this stage, it is pertinent to cite a few examples:

1. The International Oil Corporations (IOCs) operating in Nigeria have been indicted in exportation of stolen crude oil from Nigeria to the tune of several billions of dollars. A recent study conducted by the NIMASA revealed that from 2011 to 2014 about 60.2 million barrels of crude oil stolen by the IOCs were discharged in Philadelphia Port in the United States. The value of the stolen crude oil is \$12.7 billion. The IOCs and the shipping companies involved in the oil theft are well known to the Federal Government. But the EFCC has not been allowed to recover the fund and prosecute the companies involved in the criminal enterprise.
2. In 2015, I found that the Federal Government had deliberately refused to implement section 16 of the Deep Offshore Inland Production Sharing Contracts Act which provided for an upward review of royalties whenever crude oil was sold beyond \$20 per barrel in the international market. Owing to the refusal of the Federal Government to implement the law Nigeria lost billions of dollars. My campaign for the review of the law was ignored until the Federal Government became broke and had to amend the law last year. According to the Senate President, Dr. Ahmad Lawan, the amendment of the law would fetch Nigeria \$1.5 billion per annum.
3. In the case of Attorney-General of Rivers State & 2 Ors v Attorney-General of the Federation (unreported Suit No SC964/2016) in which judgment was delivered in October last year the Supreme Court ordered the Federal Government to collect the outstanding royalties which had accrued for 18 years under the Deep Offshore Inland Basin Production Sharing Contract Act. Sequel to the epochal judgment the Minister of Justice, Mr. Malami SAN demanded for payment of \$62 billion being unpaid royalties by the IOCs 7. But the Minister of State in the Ministry of Petroleum Resources, Mr. Timipre Sylva has assured the IOCs that Nigeria would not recover the huge fund. According to him, "Nigeria knows it cannot recover \$62 billion from oil majors despite ongoing cases against the companies for money the government believes it is owed. Nobody can bring out that kind of money. I



mean, we can't get \$62 billion. We can maybe get something from them but not \$62 billion. It's an opportunity we have lost."

4. In 2009, Exxon Mobil, one of the IOCs applied to renew licenses for 3 oil blocks. The federal granted the application and directed the company to pay the sum of \$2.5 billion. But the company paid \$600 million and refused to pay the balance of \$1.9 billion. An anti-corruption civil society body requested two anti-graft agencies to recover the public fund. The allegation was confirmed but both anti-graft agencies were not permitted to recover the outstanding sum of \$1.9 billion.
5. Last year, I had cause to petition the national assembly to recover the aforesaid fund and other proceeds of crime totalling \$105 billion which had been withheld or criminally diverted from the Federation Account. After assuring me in writing that the Senate would pass a resolution to address the challenges raised in the petition concerning the recovery of the huge fund the national assembly has since turned round to approve the request of the Federal Government for external loan of \$32.5 billion for infrastructural development.

Studies have confirmed that the poverty caused by imperialism as well as the criminal diversion of public fund by unpatriotic public officers have forced the youths to embrace banditry, kidnapping and other violent crimes. I have also maintained that grand corruption is responsible for incessant killings on ill-maintained roads and comatose hospitals. Hence, I have argued that grand corruption is akin to crime against humanity. It is high time the Rome Statute is interpreted to classify grand corruption as a crime against humanity to be tried "by the International Criminal Court as stolen wealth is not an abstract idea dangling in the air; it fosters poverty, diseases and illiteracy, ill-health and general social deprivations. It also subverts good governance and law and order of the country from which the wealth has been stolen. Every single one of the index of underdevelopment mentioned above is interwoven with the holding of stolen wealth and it is inimical to basic human rights and decency."

### **Conclusion**

From the foregoing, you will agree with me that the platitudes of African governments and resolutions passed at conferences on corruption will not curb illicit financial flows from the continent. Corruption, money laundering and Illicit financial flows can only be fought and defeated through political struggle. This calls for a radical paradigm shift in politics so that elected officials will channel the commonwealth to serve the interests of the people of Africa. However, upon realising that corruption cannot be seriously tackled by the anti-graft agencies President Buhari has said that the Federal Government "will educate, mobilise and encourage Nigerians at the grassroots level to take ownership of the fight against corruption, press for a crackdown on safe havens for corrupt assets, abolishment of bank secrecy jurisdictions and tax havens on

the continent and beyond." To achieve the objective the Board of the anti-graft agencies should be constituted by nominees of popular and mass-based organisations. It is such bodies that will mobilize the masses to own the fight against corruption as part of the struggle against the peripheral capitalist system that is responsible for grand corruption in Nigeria.

Finally, it is undoubtedly clear that the neo colonial regime in Nigeria cannot muster the political will to confront the foreign companies and their privies that are involved in the sabotage of the Nigerian economy. Instead of applying the provisions of the relevant laws to recover the loot from the multinational corporations the federal government has embarked on multiple taxation of the Nigerian amidst the coronavirus pandemic. Since the resources of the nation are enough to take care of all citizens the struggle for the actualisation of the socioeconomic rights of Nigerians ought to be intensified. I am therefore compelled to call on all progressive trade unions and other patriotic forces to mobilize our people to take ownership of the war against corruption and looting of the public treasury. In combating corruption and other economic crimes, the ICPC and other anti-graft agencies should enter into an alliance with the masses of our people who are regularly victimised by the corrupt practices perpetrated by imperialism and its local privies.

Thank you very much, Mr. Chairman.

**DR YEMI DIPEOLU:** Thank you very much distinguished SAN. Dr. Nevin, you can please take the floor.

**DR NEVIN:** Thank you so much this morning and thank you Yemi and all the organizers, Congratulations to the ICPC. I just want to talk a little bit about the role of the enablers and what we need to do about this. So let me start by saying, a few years ago, we presented the PwC report directly to His Excellency, the Vice President, on the cost of corruption to the Nigerian economy, which just showed the enormous harm it was causing and Vice President started by asking one simple question: What is PWC globally doing to stop the corruption, because of course, a corrupt official or a corrupt company person needs enablers to be able to move the money to somewhere where it's useful. So I think this is in a way, a real pinch point for tackling this issue. And what I want to say is, I think there's some good news, and there's some bad news. And let me start with the bad news. When these people move money around illegally, there have to be a set of enablers around it. There was a very high-profile case, of course, in Africa, where we're part of it, which I'm sure people are aware of it, it's been immensely painful for the firm on that. And this includes people like the accounting firms... includes the large banks and includes... estate agents, because people need to do something cool with that money. And I think this has been something that we haven't paid enough attention to over the last decade. So that's the bad news.

But I think the good news, and I think what people should take heart from, is there has been a lot of progress. And this progress collectively is making a big

difference. So at one level, the progress is at the national level. So, if we take something like despite the criticism of the banks, I think they've made huge progress in Nigeria, at the banking verification numbers, the most advanced system in the world can link up bank accounts and be able to trace money on that. And at a global level of course, we were in the US, but in fact that people were very upset about that. But the truth is, it started to get people thinking about being able to stitch together data sets all over the world for that. And we now have the common reporting standards on that. And that's slowly closing the net so that the places where you can put your money, illicit money around the world is getting smaller, and smaller and smaller, and even the financial centers, not all of them, but a few of them that are upping their game. They're open and transparent. I'll say Jersey is an excellent example of that.

So, I think what's important for people at this conference and all over Africa is to keep the pressure up. Keep the pressure up domestically on people like us PwC, people like the banks, estate agents, lawyers, etc, to make sure they're not complicit in it. But also, there are some international things that can be done. And for all the visits of the United States, the United States has a huge stake in all of this, of course, because once you enter the US dollar system, which is essentially what happens with this, you're then subject to US jurisdiction. And of course, a lot of the people in Africa want to put money in the UK. So I think there's a lot of work to be done with the US and UK governments to be able to, to put the extra pressure on these enablers to make sure that they're no longer doing it, including people like ourselves.

The final thing I'll say just wrapping up is, you know, these tools are there. So for example, I've been a bit disappointed to find out the UK brought in the unexplained wealth orders to be able to confiscate assets for wealth, it's not explicable, they've only be a few of them used, I've yet to see too many cases, if any cases, at least publicly talking about Nigerian and unexplained wealth orders on that. And I'd like to see more of that. But I think we should all take heart; we're getting the message. A place like PWC, we have the message, we cannot be enablers for this kind of behaviour. So we're trying to up our game, and global banks are trying to up their game. And we just need to keep this pressure on to make sure that we stop these illicit flows outside of Africa. So please, everyone on this call, keep your pressure up on people like us. So let me stop there.

**DR. YEMI DIPEOLU:** Thank you very much, Dr Nevin. May I now ask a Professor Olarewaju to please take the floor.

**PROFESSOR OLAREWAJU:** Good morning, Mr Chairman. On behalf of the Chartered Institute of Bankers of Nigeria, and the banking community, I want to congratulate the Chairman of ICPC, for the celebration that is on-going on their 20th anniversary because of the enviable achievement that they've achieved over the years.

I will focus on our position on the issue related to our dealing with corruption and also talk about funds that has been transferred illegally, the enablers and other the facilitators, I believe that the issue of corruption is a scourge, and is an impediment to our development; there seem to be a consensus on this matter. And that is why we need to tackle it from the root. I share the sentiment of the London colleague who spoke a couple of minutes ago, that the problem is a dialectical issue; being a dialectical problem, there is need for us to make sure that we solve this identity problem. And that is why if you look at Africa, records have it that Nigeria, for example, is losing between \$15 to \$50 million by way of funds leaving the country, because of these corrupt practices. The same thing goes with Africa, we learned in Africa it's about \$50 billion. Can we continue to fold our hands and continue to allow these to go on? The answer is no. And taking cognisance of this, we also need to realize that being a dialectical issue, we must look at what I've come up with, is what I can call the triangular, triangular monster. This monster manifests itself in three ways, the very first way, is that of the African society. Nigeria, in particular, our value system over the years has gone down the drain. And we are now celebrating stealing and corruption. You know, that is blossoming in our environment. We celebrate ill-gotten wealth; we can't continue to do this and we are now saying that illicit funds flow will not continue.

There's also poor governance, poor leadership. You know, Africa is said to be poor because of poor governance. Apart from this, we also have the issue of nepotistic appointments. You can't be murdering, you know, meritocracy, on the altar of mediocrity, appointing wrong people in wrong places; those who want to check, they don't have the capacity to check, and you think corruption will stop? It will continue. More importantly, also, the problem of pervasive greed and avarice in our society.

Now coming to the second part of this triangle is what I would call the legal representative institutions. Most of these institutions lack capacity. And apart from lack of capacity, there is always policy summersault from time to time; they keep on changing the policy. Before you understand what's happening another one is in place; and the capacity to implement some of the provisions of the law or regulations are not in place. So you will find that there is a lot of problem that it causes and the law cannot be enforced. The process is so suspect that people take it for granted because they know that at the end of the day, nothing will happen. So these are the enablers and until we are able to attack these sources we'll be chasing shadows.

Third one is the financial system itself. You know, within the ecosystem, we have the financial system, but the current financial system is so weak. And it's not deep enough to be able to accommodate the gamut of activities that is going on in the nation today. There are a lot of debt in the institutions, and proliferation of these institutions. And in most cases, you find out that some of these institutions cannot even stand alone; they don't understand the system [talkless of] even helping the system guard against illicit financial flows.

Then we have infrastructural inadequacies. The main driver that can support the fight against illicit corruption and illicit fund transfer are when those structures and the basic things of life are readily in place. Banks need power, they need technology as a better way to be able to checkmate the activities of these fraudsters. There is also the lack of ethics and professionalism among those people that are working, even within that corridor power, and in the financial system, these are issues. The problem now is that are we [suffering] because of these issues. Won't [we] go ahead? I believe that no matter the level of problem, we can be out of this quagmire and... I want to suggest some of the things that can take us out of this problem. Number one, we must emphasize good leadership. And the good leadership we are talking about is not limited to fighting corruption alone. It must cut across all the strata of our society; that when you have a position of authority, you see yourself as an epitome of integrity. That is very crucial.

Two... we must build sustainable institutions that are recognized by law, not the illegal ones, and that will have the capacity to be able to carry out their assignments in a sustainable way for a very long time. Also, our court needs to exercise judicial activism. We must not allow technicalities to allow people who are stealing our money to be going scot free; in as much as that continues, we will just be chasing shadows. Also, we must create an atmosphere that is hostile to corruption. I grew up in the village. In the village, we knew those people who used to steal. They were ostracized. Today, our society is praising these people.

Then there must be lifestyle audit. That is people must be made to be answerable. Where did you get this money? When your father was not a billionaire, how suddenly did you become a billionaire? ...Then there must be public awareness like the kind of webinars organized now. We should go to all levels, at the school level, everyone must know the danger [of] corruption. If you go to an average tertiary institution in Nigeria today, if you ask 80% of the students, they will tell you that they want to hustle. What is hustle? Hustle is illegal ways of making money. If those are the kind of people we're having for the future then how can we say that we want to curb corruption.

More importantly, for us to be able to eliminate these corrupt practices, illicit financial flows, we must also leverage our technology. take most of this transaction that is going on globally today, they are via technology; so you can [not] still be doing things by way of cash and carry, you know, and you think you want to stop illicit transfer, it will not work. Before I rest my case, I always want to emphasize the fact that transparency, complete transparency, must be put in place, it is when this is a place that we can be talking or saying we want to fight this monster.

**DR. YEMI DIPEOLU:** Thank you Prof you're the first activist banker I've met. I just want to end the session by saying thank you very much. Our panelists Mr Akere Muna, Mr. Alvin Mosioma, Mr Femi Falana, Dr Andrew Nevin, Professor Deji Olarewaju for very insightful contributions.

**PROF. OWASANOYE:** Sorry to interrupt you, we could take a few comments. There are some charts about the role banks have been playing. There is need for a lot more oversights. I think Professor Olarewaju needs to address that issue. And so if you wish you could take two comments and give the speakers an opportunity to respond to the chat. There's also a chat about devolving this complex issue to the sub national level. People don't know what is IFF at the state and local government level. I'm sorry to interrupt you, sir. Just to call your attention.

**DR YEMI DIPEOLU:** No, no, I'm happy for that. So I'm glad I've been given that opportunity. I would like to open up the floor by starting. I would appreciate if you use the electronic request, because it's difficult to find everybody to questions. If you use electronic requests for raising your hand, then that would assist me. Professor Radda, please.

**PROFESSOR RADDA:** Well, thank you very much for this opportunity. I want to know what professional bodies will do, or should be doing to people who are not professionally ethical. They are not following the rules as stated by the professionals. If you take NBA for example, Lawyers are misbehaving, but NBA is not doing anything, Auditors, Accountants, Architects things like that. So professionals should be professionals and if they are not ethical and are not professional, then they are all professional bodies should be able to punish them.

**DR YEMI DIPEOLU:** Okay, Francis Abioye.

**FRANCIS ABIOYE:** My question is this, you know, we've been on this issue of identifying Nigeria's problem over decades. Now we have come to the era, we should be able to tackle this problem holistically. Is it possible for ICPC to enact a law or pass it through appropriate quarters to ensure that all these things that have been discovered is implemented because we cannot be waiting for the National Assembly to enact these laws.

**DR YEMI DIPEOLU:** Okay. Well, I think lawyers will explain to you. Any one of the panelists that wishes to talk about the rule of professional bodies please should indicate.

**BARRISTER AKERE MUNA:** Thank you very much. I think the issue of corruption, which my good friend and brother Femi spoke about, is one that really bothers AfricanS because it's as if we are just chasing our tail; it's the same story, the same things happen. And, you know, as Americans say Deja vu all over again, and we just keep grappling about it. And we just talk and nothing happens. And by going to this sub-regional level, I thought that the needle would move, but I think it is now clear that it depends on political will and also, the nexus between politics and corruption. So long as the financing of politics on the continent would remain the way it is really, really heavy, then, you know, we can do all of this and wouldn't get anywhere. So, I think we really need to have a good reflection about corruption and politics, because it is the way it is, you

know, what can I say? So, I think there's an angle about politics to look about really seriously. You know, I'm doing some work in the DRC. Now advising the President; I'm telling you, man, the nexus between politics and corruption is frightening. And you cannot expect, you know, the fish to fry themselves.

Thank you.

**DR YEMI DIPEOLU:** Thank you. Femi you want to say something?

**FEMI FALANA:** On professionals, I'm happy Professor Owasanoye is here. The position I've continuously expressed is that there is some, and I beg to use a word, criminal solidarity among members of professional bodies that are responsible for facilitating corruption in our country. But what they do abroad, in fact, there is priority in dealing with the criminals who are involved, they deal with professionals. In the case of Ibori, known to all of us, a lawyer was jailed 7 years because he hid some documents in his office; a banker was jailed five years, but here at best we use them as witnesses and only punished their clients. If you steal money 500 million or over, you want to invest in property, he'll ask somebody to go and investigate because the man doesn't want to be duped even though he has duped a country. He wants an investigator to go and conduct a search that is done by a lawyer. The agreement, sometimes fake names are used by the lawyer. Then money is going to be withdrawn from a questionable bank account. And then he's going to put up a building another set of professional. Once we catch one person who has stolen money, all the professionals involved should be charged along. If you do that, send a complaint to the disciplinary body. And ask for a report. Apart from the Nigerian Medical Association that deals with doctors who commit negligence leading to death or whatever, of patients, there's no other professional body. And, in fact, it's so bad with us now, that when you charge a senior lawyer for stealing, or fraud, lawyers mobilize to defend him, there was one case where a senior advocate was charged, 90 senior advocates appeared and the judge had to say you're intimidating me. That happens only in Nigeria.

I am therefore suggesting that the anti-graft agencies should change the policy of sparing professionals; you must make them the first suspect or defendant in the criminal charge. The last one is the point my friend Mr. Muna has just made; it is just about political will... This is not rocket science. There is one of the poorest countries in the world, Burkina Faso. Between 1983 and 1987, that very poor country never took a loan from anybody. All Sankara did was just to mobilize the people to fix roads, the fix hospitals, and ensure they wore locally made dresses, and ensure that the country regain a place of pride. But here we import everything from abroad; people are jobless when they should be put on the farm or on the road to construct roads...So let's look at the root cause of corruption, that way we can stop illicit financial flows, corrupt practices and so on and so forth.

Thank you very much.

**DR YEMI DIPEOLU:** Okay, thank you very much.

**PROF. OWASANOYE:** Prof Alemika got his hand up.

**DR YEMI DIPEOLU:** Prof my oga, how are you sir, please proceed. Thank you.

**PROF. ALEMIKA:** I just want to underscore the point that has been made by a Comrade Muna and I think to some extent by Falana. We are [talking about] dealing with enablers; we think we are dealing with discrete elements with good intentions. Who are the politicians? In what ways are they different from the criminals we are talking about? I believe that we are dealing with organized criminal networks with what is generally called nodes. That means set of participants in sectors and the politicians in Nigeria constitute a node in what we are calling our criminal network; they provide the opportunity. They actually take the money from the public purse and give to the private sector through the professionals and then they are taken abroad.

Also, we need to begin to find mechanisms for tracing deep networks and interrelationship among them. If we think the government is an island of goodness and then the others are announced as evil, we will be missing the point. So, I think the challenge is to begin to look at network analysis. We must also commend ICPC with respect to this. I know basic things like tracing constituency work. And then I think if we can go further to begin to identify our procurement processes, the network between political actors, and, as Muna has said, we can't go further if we do not clean up the criminality associated with our politics or the criminalization of politics or politicians in Africa. So, my point is that maybe the work with ICPC and probably Thabo Mbeki, is to look at these networks and how they relate among themselves, and identify them very clearly. I think, until then, we will not be able to address the problem of illicit financial flows.

Thanks so much Yemi.

**DR YEMI DIPEOLU:** Okay. Thank you, sir. Thank you. Professor Olarewaju, a specific question was addressed to you.

**PROFESSOR OLAREWAJU:** I have two comments to make on the professionals. I was privileged... to be the Chairman of the Investigation Panel of CIBN. For some years, especially after the collapse of the banking system, we investigated people and... evidence established against some of these people. And the next thing we see is that they will run to court, even with all evidence with government, evidence and everything, they will run to court to go and take an injunction and there is no professional body that can take a judgment in its own hands. We will have to wait especially when a matter is pending in the court. There is need for us to wait for the outcome of that matter before we can act. These are the things. That is why I said that in other climes, you'll find out that courts involve themselves in judicial activism, and make sure that if preeminent evidence is established against [a person] then let's fast track it. There are some of them that have been in court since 1989 and after some time Nigerians will lose touch



with that matter and that will be the end. Concerning the issue of regulation, it is true. And I did mention that the regulators, we have this institution, but ..., there are two problems that is confronting our regulators. One is that of capacity. Those who they are trying to regulate in capacity are even more knowledgeable than them. So, it's always very difficult, they're always reactionary. Then in the past, with my little experience in that industry, I've come to realize that in the past, when a decision needs to be taken, that will affect the financial system, the MDs of the banks will be called by the... CBN Governor, and will put it on the table. And will ask them, this is our focus, we want to make sure that we stop this thing that is happening within these classes, especially in the financial system. What can we do? How can we do this together? And they will suggest something, it will be aggregated. So, by the time the policy is to be implemented, you own that policy, and they will implement it. But what we have today is policy being imposed on some of these banks, because the policy is coming here and there, a lot of them are confused and they start looking for means of side tracking the system, so that they can survive. So that's why I said this is a fundamental issue. The regulators must know that there is knowledge gap and it must be filled.

I thank God for ICPC. I think a couple of years ago, they said they signed an agreement with the CIBN so that we can train. Them. You may be the best investigator in the world; if you don't have the knowledge that's required for you to be able to trace a fraud, you won't be able to do it. So that knowledge gap will be filled. And it's only when it is filled, and we have the clout to make sure that we want to achieve this goal together, you know, by democratizing the process of fighting corruption, it is then we can have our way. I take that as my submission. Thank you.

**DR YEMI DIPEOLU:** I'm going to bring the session to a close. I think we've had a very interesting exchange of views. A lot of emphasis on implementation of recommendations that have been made; a lot of emphasis on the important role of the domestic political system, and the various actors which enable IFFs; a lot of emphasis on the greater responsibility of professional associations. And, indeed, the need to make sure that Africa works within the continent or with global partners to put a stop to all these practices. It's been an interesting exchange. We thank all the participants which are Mr Alvin Mosioma, Mr Femi Falana, Dr Andrew Nevin and Professor Deji Olanrewaju for their sterling contributions. And I hope this is a discussion that will keep alive and perhaps ICPC should not wait for one year to begin to discuss these issues, but to find a way of keeping the dialogue going on a continuous basis. Thank you very much. And I now hand over back to Professor.

**PROF. OWASANOYE:** Thank you very much, Dr Dipeolu. You thanked everybody it is left for me to thank you very much and also thank the Speakers, Barrister Akere Muna from Cameroon, Alvin Mosioma from East Africa, our own Femi Falana from Lagos, Andrew Nevin from PwC (the private sector) and Professor Olanrewaju from CIBN.

## DAY 2: 3<sup>RD</sup> SESSION

### ENHANCING BENEFICIAL OWNERSHIP DISCLOSURE

#### Panelists:

**PROF. OWASANOYE** (*Moderator*)

**THOM TOWNSEND**, *ED, Open Ownership*

**GODWIN OPENE**, *AD, PPS, NEITI*

**PROF OWASANOYE:** We're going to go straight into the next two sessions, which dovetail into the conversation that we've been having and I should mention that ICPC is about to start a project on illicit financial flows in order to close the knowledge gap, which Professor Olanrewaju talked about, about how to track it, to stop it and to recover. You need to know what you're looking for. The reason why it is called illicit because people try to hide it and all that; and many of those who are saddled with the duty of tracking it don't even know what they are looking for. So, you know, you need to know what you're looking for. This year, we're starting a project with some donor support, to be able to strengthen ourselves. And we're working through the Interagency Committee on IFF, which Dr Dipeolu actually chairs and we are the Secretariat. We hope to be able to close some of these knowledge gaps and to build capacities that enables operators and other agencies to be able to track IFFs, to stop it by prevention and regulatory methods. And then of course, we'll do recoveries in areas where we have capacity to do so. The last session is on enhancing beneficial ownership disclosure. Yesterday, the Vice President, in his keynote speech, was very strong on this very point, which is widely reported in the newspapers today. And it gives me great pleasure to bring in two experts, one Tom Townsend, who is the Executive Director of Open Ownership. He joins us from the UK. Tom Townsend, you're welcome. And we also have Mr Godwin Okpene, who is with the Nigerian Extractive Industry Transparency Initiative. The two of them will be telling us about how we can enhance beneficial ownership, because ultimately, those who still transfer funds illicitly don't want to be discovered. They hide behind a labyrinth and a long string of secret companies, foundations registered in secrecy jurisdictions and tax havens in order to diffuse the ownership, or to prevent tracing and make things very complex. The second session, which should run back-to-back, is on international cooperation for asset recovery. And what should we be taking as a country to the UN General Assembly, the Special Session on Corruption. We have joining us for this particular session His Excellency, the former Ambassador of Nigeria to Ethiopia and Djibouti, HE, Ambassador Bankole Adeoye. We also have the head of TUGA, Lillian Ekeanyawu, and we have one of the senior officers from Nigeria's Permanent Mission in Vienna, Emmanuel Nweke. And finally, we have also joining us from Kenya, Kimani Muthoni, who is the Head of the Asset Recovery Agency there and we have finally, Mr Oliver Stolpe from UNODC. We will take these two sessions

back-to- back before we take comments. So, it gave me the pleasure to invite Tom Townsend to take the floor for the next five minutes to discuss how to enhance beneficial ownership disclosure, Tom Townsend Please.

**TOM TOWNSEND:** Thank you, Mr Chairman. It's an absolute pleasure to be here and good afternoon, or good morning to everyone on the call. I want to congratulate the ICPC on its 20th anniversary and really, I do thank all of esteemed guests for having me here today. Whilst It's wonderful to be joining you from London virtually, my hope is that we don't have to wait too long to be together again in person, I really can't wait to see you all. So, very quickly, my name is Tom Townsend, I'm the Executive Director of an organization called **Open Ownership**. We're a not-for-profit organisation spread around the globe, providing technical support to a number of governments including Nigeria and the Corporate Affairs Commission in delivering registers of beneficial ownership, which deliver high quality information about who ultimately owns and controls companies.

The first thing I want to say about beneficial ownership disclosure, whilst beneficial ownership as a concept is very, very old, disclosure of beneficial ownership and legislation underpinning it is a relatively new concept. But we know how to do this work effectively. The global community, the West African community, communities around the world, understand what effective legislation looks like, understand what effective data disclosure looks like, and understand what effective sanctions and enforcement's regimes can look like. One of my great frustrations in the beneficial ownership space is that sometimes, this is treated as some kind or form of unknowable magic, very hard to do, hard to figure out, hard to get the data. And what that leads to is a massive gap between commitment to beneficial ownership, transparency, and action and delivery. I can sit here and tell you about the 90 countries in the world that have committed to some form of beneficial ownership disclosure. I can tell you about very few that have actually done it and done it effectively. And that is not because we don't know how to do it but as ever, a lack of will to actually deliver on this. We have to close that gap. And what is the imperative around this?

Well, Mr Chairman, you gave us an overview at the start of my presentation about why this matters so much. The conversation this morning has demonstrated why this matters so much. And let's talk about why it matters so much in two key areas. And the next speaker will speak about the imperative around the extractives industry. But let's take one example of public contracts. Integrating beneficial ownership disclosure into a contracting process to really understand where the money the government is spending ends up, really, is the final step in following the money all the way to who owns and controls it. I was really struck by a comment in the chat earlier saying money is stolen from African nations taken to jurisdictions around the world and recycled as loans back to the continent with restrictive conditionality. That is the tragedy of all of this. And we have to know where this money ends up. And contracts are a key way of doing that. So, what do we mean by beneficial ownership standards in

this space? Well, we at **Open Ownership** have developed them. There are others out there. The Financial Action Task Force, of course, has proposed what beneficial ownership disclosure to Central Registers should look like. We have developed a clear set of very detailed standards and specifications for how to effectively collect, store and publish beneficial ownership data.

But let's just think about the absolute bare minimum that we're requiring here. Firstly, the beneficial owners themselves are properly identified that we can tell between one person and another that they are effectively disambiguated. Critically, the data is published in a timely fashion, there's no great lag between a beneficial owner changing and that information being collected either centrally or made public. Critically, there is some level of verification or validation of the data that is provided; somebody filing a beneficial ownership record must provide some validation and verification of who they are. And we in the UK have absolutely no verification around our beneficial ownership register [of] persons who [have] significant control..., and it is a major gap. And frankly, when I say this, as a former UK government official, the UK really talks a very good game on some of these issues. But until we have a more effective rigorous system here in the UK, we really don't have a leg to stand on. And then finally there [should be] effective enforcement and sanctions to make sure that people are complying with these rules.

I think there's one thing just to say about beneficial ownership disclosure in the era of COVID. All of us in this virtual room will have seen the myriad cases of corruption, counterfeit goods, counterfeit medications, ineffective goods and services being provided within the COVID space. Putting aside the corruption risk, one of the key reasons I think that we should be looking at good beneficial ownership disclosure, is to support those officials in national and sub-national governments to perform even basic due diligence about the goods and services that they're buying. Understanding who ultimately owns or controls that company quickly, and not having to wait days, weeks or months to figure that out, can really help officials to understand who it is they're ultimately dealing with, and begin to prevent some of the most egregious cases of abuse that are happening now in the public procurement sector. And in a COVID situation, beneficial ownership disclosure, and I don't say this lightly, can be the difference between life and death, particularly when we're talking about ineffective medical equipment bought from a company that has no pedigree in delivering that, or through things like counterfeit medicines. And we're seeing stories like this crop up all over the world, both in wealthy and less wealthy nations.

Finally..., let me say something about extractives. And my learned colleague will speak next from Nigeria's Extractive Industry Transparency Initiative. So, I will say very little as he is the expert, but we are teaming up with the Extractive Industry Transparency Initiative to develop a new program, which we'll be launching next year called *Open Extractives*, where we want to work with 10 countries to really close that gap between commitment and action on beneficial ownership disclosure. It will be a five-year project. We're in the process of

designing it now. I'll drop a link into the chat. If there are country partners out there that need support and help on the technical delivery of this work in the extractive sector or beyond, get in touch, we are here to help.

And like I say, beneficial ownership disclosure, I think we would all agree is achievable. It is easy to do. And we as an international community know how to do this effectively. So now is the time that we move from commitment to action, and make sure this gets done. And with that, Mr Chairman, thank you for your time.

**PROF. OWASANOYE:** Thank you very much for very insightful comments. Thank you very much. I'd like to invite Mr Godwin Okpene from the Nigerian Extractive Industries Transparency Initiative, to speak about beneficial ownership challenges, especially from the extractive sector. Mr. Okpene, you have the floor.

**MR GODWIN OKPENE:** Good morning, sir. I want to join distinguished participants on behalf of the Executive Secretary to congratulate the Commission on the very wonderful work they've been doing for the past 20 years.

Going straight to what I've been asked to talk about, which is beneficial ownership disclosure, I'll start by providing this piece of information. Sometime last year in December, [NEITI published] the beneficial ownership register which contains information on about 70 oil and gas companies, over 200 solid mineral companies, and this was done in fulfilment of the Nigerian [commitments under the EITI] ... And having said that, why beneficial ownership disclosure is necessary is for the very simple fact that, the very simple reason particularly in the extractive industry, very high value industry has a lot of potential for revenue to the government and to the people of resource countries [where] politically exposed persons... award licenses to themselves and thereby denying the country of the benefits and value that should derive from this. And again, drill down a little bit more, when politically exposed persons do that, what they do most times is you have contracts that have very ridiculous and obnoxious clauses written into them. To us, in most cases, they only pay the fees. And I will illustrate that shortly... One of the most celebrated case, which is ongoing case and still in court; most of you know what I'm talking about..., where one of the politically exposed persons allocated one of the high value assets to a particular individual. The terms of the contracts were so bad...and it had all kinds of clauses that had non-disclosure and all of that and almost nothing was paid for that asset... So, we can appreciate the enormity of the consequences of failing to know who our extractive industry assets have been awarded to.

And I can also talk within the broader context, in the extractive industry, where the policy of local contents is being pursued by the government, tax exemption is given to companies carrying out businesses in that sector. There's need for us to know the individuals who are providing this content. There is need for us to know who are the individuals enjoying these tax exemptions. So that we'll be

sure that these policies and laws are not being put in place just for the few individuals to use them to enrich themselves.

I will quickly get down to the second aspect of beneficial ownership disclosure of the extractive sector talked about, because when I talked about awarding oil licenses, that has to do with the corruption component of IFF. In the era of service, there's a lot of potential there for both the corruption and the commercial components of IFF. We reviewed a study recently, that showed that over \$1 trillion worth of service contracts [in the extractive industry]. It is very, very important for us to know who are those related parties, business and oil companies. The EITI requirements mandates countries to publish beneficial ownership information about the owners of the oil assets. Very little work is being done right now in terms of who are the related parties doing business with these companies.

There is a report [on] the Foreign Corrupt Practices in the US [which] showed over 41 corruption cases were discovered in the oil and gas sector. Like I said, when we share beneficial ownership information on the owners, we can also provide [information] on the volume of businesses that's going on in that sector and who is carrying out these businesses. The anti-corruption agencies, I'll talk specifically about NFIU, ...for instance, especially in the area of who is doing service contract, they can use to try to track where funds are flowing to; because when you have the register it tells you about who the legal owners are. In most cases, they're supposed to see potential for the real owners to be hiding under the veil of legal owners, so anti-corruption agencies can do that and have to track that like the NFIU. The tax authorities also need that information, also.

So once again, I want to say congratulation to ICPC for the wonderful work that It has done for the past 20 years. Thank you very much.

**PROF. OWASANOYE:** Thank you very much, Mr Okpene for your comments. I'm sure there will be some questions and need for clarifications for you.

## DAY 2: 4<sup>TH</sup> SESSION

### COOPERATION FOR ASSET RECOVERY/AGENDA FOR UNGASS 2021

#### Panelists:

**PROF. OWASANOYE** (*Moderator*)

**H.E. BANKOLE ADEOYE**, *Fmr. Ambassador to Ethiopia/Djibouti*

**MS. LILIAN EKEANYANWU**, *Head, TUGAR*

**EMMA NWEKE**, *Nigeria Permanent Mission, Vienna*

**MS. KIMANI MUTHONI**, *Head, Asset Recovery Agency, Kenya*

*Oliver Stolpe, UNODC, Nigeria*

**PROF. OWASANOYE:** We'll go into the second half of this part of our program, which is subdivided into three. The first part is enhancing cooperation, international cooperation for asset recovery. We will have joining us from Kenya, Miss Kimani Muthoni, of the Asset Recovery Agency of Kenya. Then our own Lillian Ekeanyanwu from TUGA. Then we have, to discuss the Common African Position on Asset Recovery (CAPAR). Ambassador Bankole Adeoye was very central to this going through the AU sometime in February this year. I was also part of that process. And the third part of the conversation is the agenda for the International Community for the UN General Assembly for 2021. We're going to the UN General Assembly, what are we going to be taking there? As a country, what should we be discussing? So, we have Emmanuel Nweke and Oliver Stolpe.

Lillian, can you take the floor?

**LILLIAN EKEANYANWU:** Thank you very much. Prof. I'm going to talk this morning about enhancing international cooperation for asset recovery. I will start by congratulating ICPC for the wonderful work you've done for 20 years and the tenacity with which you approach the anti-corruption fight. As a member of the family, I'm proud of the work you have done.

I'm speaking about the How to enhance international cooperation for asset recovery. The purpose and scope of international cooperation we're dealing with here is to ensure a cleaner world and so that there's no hiding place for criminals; because if somebody steals from one jurisdiction, and is able to transfer the proceeds to another jurisdiction and gets away with it, then we can't say that we are holistically fighting corruption. So, that's why we [need to] have international cooperation to ensure that there's no hiding place for corrupt elements. And these are provided for in two major conventions that Nigeria is a signature to...

The Africa union convention, which also speaks to the issues of this extradition, confiscation of profits, and other aspects of international cooperation, in reality,

a significant portion of assets through corrupt acts are taken into foreign countries, they are not usually kept in the countries where they are stolen. And for us to capture all the elements, all the ramifications, and make sure people pay for their deeds. And that is why the UNCAC, in particular, emphasizes international cooperation in the return of assets. And this is stated in Article 51 which talks about [asset recovery]. The UNCAC makes the return of assets a fundamental principle of this convention. And this is stated at the beginning of Article 51. What happens in reality is that when anti-corruption initiatives are going on in a country which includes prevention, sanctions, and enforcement, if any of the proceeds filter out and go to other countries, those countries are obliged to return them to the countries of origin but for this to happen, a whole gamut of activity that needs to take place both in the in the receiving country and the countries of origin; we have to have a high level of diplomatic engagements. For instance, there has to be resolutions, breaking down the granular details of how these assets should be returned and what each country should do. In some cases, there are certain international arrangements, like we have seen in Nigeria in the cases of Abacha 1 to 3. And then we need to also have an efficient central and competent authority. For us in Nigeria, the Central Authority is located in the Ministry of Justice. And yesterday, I heard one of the speakers talk about some level of frustration in getting them to act in certain issues. And then the Central Authority is responsible for ensuring mutual legal assistance and making sure that the processes are effective. What each country is required to do is to put out the information on how to access their services; have a standard of vetting procedure, which you must make public; have Manuals so as to avoid delays. You should also have a credible anti-corruption regime because the other parties need to trust you that you're doing your best. And then they're willing to assist you in the return of your assets in the confidence that it won't to be stolen again.

There's also a high level of law enforcement cooperation. Before we go into the legalities of mutual legal assistance and other kinds of things, the law enforcement agencies need to talk to themselves at the informal level to ensure that assets are preserved. And then processes can start for the return of these assets. In actual fact, it moves in a kind of cycle that ensures that there's no hiding place for corrupt elements; you have stolen assets, which are criminally taken out of the country; you have requests for those assets to be returned; and international cooperation is kick started; and that those assets are returned to countries of origin, where they're supposed to manage them judiciously. That is why in a lot of these situations, the returning countries, the recipient countries, will usually ask questions and the system certain parameters, so that their efforts are not wasted.

I will just end by reiterating that for this whole process to be effective, you will need to have all the countries ratifying the conventions because you cannot really fully participate if you are not a signatory and you have not ratified the Convention. Beyond ratifying the convention, we have to [be] actively implementing it and making sure that you have the right laws in place. There is



also need to have strong political will to fight corruption, which must be visible to the other State Parties. You also need to be engaged at the international level. We have had discussions here since yesterday. What is happening at different levels, the work that is going on at the African Union level and the one that's also going on at the UN level. And then all these will require maximum cooperation with other state parties.

I think I'll stop here now because of the limited time. Thank you very much

**PROF. OWASANOYE:** Thank you very much for your presentation. We appreciate it very much. It gives me great pleasure to invite one of our colleagues from East Africa in one of the agencies that deals with this issue that Lillian has spoken about. Please join me in welcoming Kimani Muthoni, from Kenya Asset Recovery Agency. Kimani, you have the floor, please.

**KIMANI MUTHONI:** Good morning. First of all, let me express my gratitude to the organizers for inviting me to take part in this webinar. I really think it is opportune that we have this webinar discussing matters of interest to all of us in Africa. I think when we last met in Abu Dhabi, we had a long discussion about how Africans should be dealing with the issue of return of assets which are stolen from Africa and are domiciled outside Africa. It is really opportune that Nigeria has taken the lead because Nigeria, in my view, has a lot of experience and has a lot of things which they can share with the rest of Africa in terms of improving how we can enhance international cooperation in the area of asset recovery and return and management. Indeed, we have lessons that we've seen from the old cases, and the new cases which you can share with the participants. In particular, if you look at what Lillian has just spoken about, that is what the international architecture for cooperation requires each state to do. And I believe Kenya, as Nigeria has had similar experiences. We have the laws, we have the institutions in place; but we still do not have the very best way of having assets which are stolen by corrupt officials, public officials, which are hidden abroad, returned as quickly as we would wish. We do wish to see these assets returned and utilized by the citizens where the assets are stolen.

We have, if I may share with you, really serious experience. We have some cases where we have assets, which were stolen way back in 2003-2008 and those assets have been frozen and are lying in some bank in Switzerland, because of the legal processes that have to take place. The lessons that we've learned from those cases from our experience in [Kenya] is that initially we didn't have a mutually consistent legal framework. We did not have a properly defined central entity and we have a lot of problems in terms of our legal system. Second, our own initial process in terms of dealing with the suspects domestically took a long time. The cases are still pending in court. So, you can see the kind of challenge; funds are frozen, they're not being utilized by Kenyans. They're frozen in a bank in Switzerland, while they should be brought back to Kenya and be ploughed back to our economy to assist the citizens of Kenya. That's a lesson that we've learned.

We've also seen cases where, like, we have I think many of you have heard about the "Chickengate" referred to as the "Chickengate" case. This is the case where a

UK company was convicted for bribery in Kenya, in terms of printing electoral materials. And it was convicted and fined and compensation for the victims... Again, lessons learned the money that was returned back to Kenya as the fine. We didn't really think about the project that we're going to put it we agreed on a health project... The lesson that we learned from that case is that even if the assets returned, we as a country have to take charge and determine the project that we are going to plough back those assets. In those cases, there was no agreement or an MOU. There was just no formal agreement. It was agreed that to go buy ambulances, which were then sent to the companies. And the challenge is that in terms of lessons, in terms of visibility and public knowledge about this, it's only the time that ambulances that were handed over. Thereafter we were not able to track how effective those ambulances were; and in terms of sending the message that stolen assets can be brought back.

So, having learned from those lessons, we in Kenya have entered into an MOU between ourselves UK Government, Jersey and Switzerland, which is a framework for the return of assets from corruption and crime. This aims to streamline the way in which assets which traced in those jurisdictions are brought back and ploughed back to the economy for public use. Initially, of course, there is the suspicion that if you return to the assets back to the National Treasury, again, they'll be stolen or misused. But in this case, we have agreed to have a steering committee, which then oversees, comprising of the states, the three states and the ambassador represented by the ambassador of the embassies, and ourselves; and we set the agenda as to what those assets will be put into.

So, my submission is that to enhance international cooperation, I would think that initially, law enforcement to other law enforcement need to work together. The intelligence first needs to be very clear, so that you can be able to trace, to identify, at least even if the intelligence you have about where the assets are located. There's proper sharing of that information so that you then have a strategy, including...you can have your Financial Intelligence Unit working together with the anti-corruption agencies discussing where do you think these assets are? If the anti-corruption agencies have an idea about assets located maybe in Dubai, then how are you going to trace? How you going to trace them and bring them back to Kenya? We will have a challenge if the state where the assets are located is not cooperating because you need them to help you to find those assets. After you've established that this is an asset belong to so and so being suspected of corruption, if they do not freeze it and they don't cooperate, there's nothing we can do because it's located in their jurisdiction. But we have found in cooperating jurisdictions, which agree to give, to assist in mutual legal assistance, if we're able to identify those assets, even with informal law enforcement, they are able to then give you intelligence on an account that is located in the Isle of Man, which we see monies moving from your country. And when you look back, you can be able to trace, can be able to connect it to the suspected corruption activity. And you'll be able to then use your own laws and their laws to then Institute proceedings for asset recovery.

[There] has been more success for us [in civil recovery] as opposed to conviction...We have the same problems of law, criminal proceedings and very

many challenges which make it hard to get convictions. We'll be making progress in terms of cases. The other thing I would recommend is ... in terms of management. Let me round up by saying that even if we have the UNCAC, and we have... law enforcement authorities understand international architecture, and the framework to meet your legal systems and, and the international cooperation,... actually, the informal ones are even better than having the formal ones... So how I would recommend that in this case, we as a region work towards ensuring that we work together because even inter-regionally, we do have assets flowing in between Africa, where we can trace and stop these corrupt officials from freezing our economies. Thank you very much.

**PROF. OWASANOYE:** Thank you very much to Kimani for joining us all the way from Nairobi, very grateful for sharing your experiences and all that. Those who have questions or comments, you just hold it. We'll go into the next part, which is a brief discussion of the Common African Position and Asset Recovery. Barrister Akere Muna, when he was taking his presentation... did talk about the five pillars. It's a great pleasure and honour for us to have someone who's been very central to this instrument going through and being adopted politically by the Heads of Government in Africa. Please join me to welcome His Excellency, Ambassador Bankole Adeoye, former Ambassador of Nigeria to Ethiopia and Djibouti, and Nigeria's Permanent Representative to the AU until just very recently this year. Ambassador Adeoye you have the floor, please

**AMBASSADOR BANKOLE ADEOYE:** First of all, let me thank you for this opportunity and also congratulate you on this worthy landmark of 20 years for the ICPC, and as you stated earlier, ICPC played a very lead role along with all the national anti-corruption agencies in ensuring that CAPAR came to reality. And we must congratulate and also commend CoDA, the Coalition for Dialogue on Africa, the African Development Bank, and indeed, under the political leadership of His Excellency President Muhammadu Buhari, has all been stated.

I think Barrister Akere Muna has made my job very easy. The fact the trans-boundary nature of IFFs demand that we collaborate, step up our cooperation at continental, regional, and at the international level. It cannot be just a national affair. So going straight to the point and as Barrister Akere Muna stated, the four pillars and the cross-cutting issues make up the Common African Position and Asset Recovery. [Permit me to] let me walk you briefly through how the political leadership within the AU collectively has mobilized towards fighting IFF...The convention that Lillian referred to, the UN Convention against corruption, as well as the work of the High Level Panel over the years, and indeed, the landmark, the first time ever in the history of the African Union, including the OAU days, leaders decided to have a team on Winning the Fight Against Corruption: A Sustainable Path to Africa's Transformation in 2018. And in doing that, they identified [an selected] an anti-corruption Crusader in the person of President Buhari as AU Champion on Anti-Corruption. This is a landmark that we are proud of in Nigeria. I was privileged as Ambassador and Permanent Representative in Addis Ababa, with the support of EFCC... ICPC, TUGA and all

the rest to continue to work together to make this happen. The most important thing is that we, that the AU, politically issued many, many statements [on] the special declaration that accompany the High Level Panel by former President Mbeki, the Nouakchott Declaration, and this measure has become a milestone because it is taking things to the next level in terms of asset recovery and return.

The four pillars have been stated I will not repeat all of them. But we know for sure the detection and identification role of whistle-blowers. Transparency in this aspect is critical. Going to the next one, the real factor of asset recovery, the talk on what we need to do which Professor Radda also mentioned in his chat is important.

The management of recovered assets is very, very critical; ... member states are very sensitive. Member states of the African Union stated clearly that it is important to recognize that the most important thing is that the use or disposal of recovered assets is a public good. And it is a sovereign right of member states. Therefore, the idea of where people will determine how recovered assets will be spent was emphasized and left to the sovereignty of each member state. This is very important. And indeed, I'm happy that Kenya has established an asset management agency or unit; the same thing was recommended in CAPAR.

And of course, cooperation and partnership, which is the crux of what we're discussing today is important as the fourth pillar and then we move on to the cross-cutting issues. I will quickly go to how do we make collectively CAPAR work? Now my proposals: stronger diplomatic engagement- we always forget that it is necessary. No country wants to be named and shamed in the international arena, [in] say the UN or the AU. We must strengthen and we must go further. The second part is that stronger and strengthening of ownership and leadership as the Professor from the CBN Stated. It is not just for President Buhari alone. It is now the institutional leadership and ownership we need. It is now the technical leadership coupled with a political leadership so that regular reporting to the AU Assembly will be done. It is important we do not forget that it is also necessary that as we go on, ICPC must be strategically placed to champion this CAPAR because with other national anti-corruption agencies more can be done.

Upcoming UNGASS, which is a Special Session of the UN General Assembly on Anti- corruption. How do we take this fight to ECOWAS ... to other regional economic bodies? How do we mobilize the African Union organs, the AU-ABC, the AU Development Agency, NEPAD and others to come along; we must not forget the Commission on Human and Peoples' Rights, because as a right to development, and as a right to the denial of our resources, we must also make sure that the source, the destination countries and the source countries make their voice known at the international arena, it must be stated... As President Buhari stated few days ago, the operationalization of CAPAR is now number one. He mentioned that we must mobilize collectively, we must all have inclusive participation; the media, the women, the civil society organizations, the NGOs, must play a part because as Barrister Akere Muna said this morning, the

implementation of CAPAR is the real moving forward. And I really want to thank you for this opportunity knowing full well that all we have to do. We have a framework that we, Africa, [can take] to the global scene, to the global arena, push, mobilize, ensure that these issues, the four pillars and cross cutting issues, are properly disseminated and popularized within our shores and outside so that everyone should know that we will not be able to achieve the most important thing we can't achieve the SDGs, we cannot achieve Agenda 2063, without our full resources to be mobilized for development and for sustainable development to happen on the continent. I really want to thank you.

**PROF. OWASANOYE:** Thank you very much Ambassador Adeoye, speaking like a diplomat, charting roadmap, very good. Before I invite the speakers for the last part of this segment, I want to acknowledge the role that was played by the Coalition for Dialogue on Africa, CoDA, led by Mrs Souad Aden-Osman who joined us from South Africa and her team members, one or two of whom have joined us from Addis, Mrs Osman is in the meeting room. So, I want to say thank you for taking CAPAR. We hope to work together towards popularizing and action on the CAPAR. On our part, in ICPC, we have this on our radar for inclusion in a number of things that we want to do even later this year.

Let me quickly take us to the last two speakers. So, what are the kinds of things that we should be preparing to discuss that are in our national interests for the Special Session of the United Nations on corruption, which is coming up next year in New York. We have two speakers, Mr Emmanuel Nweke, who is a senior officer with Nigeria's Permanent Mission in Vienna, and Oliver Stolpe of the UNODC, the UN agency that is the custodian, and monitor of the UNCAC. So first, join me in welcoming Emmanuel Nweke. Emmanuel, you have the floor, please.

**MR EMMANUEL NWEKE:** Let me start by expressing my profound appreciation to Professor Owasanoye, the chairman of ICPC, for your resilience, your commitment in the fight against corruption both locally and also leading the charge for Nigeria at the international level. I have been asked to speak about the agenda for International Development on August 21. And I just want to start by providing the context. The United Nations, pursuant to Resolution 73/191 of our 17 December 2018 convened a Special Session of the United Nations against corruption. For players and observers, this is usually an opportunity for states, including state parties to UNCAC to take stock of what is being done in the implementation of this global convention, as well as activities that are going on at the regional, sub regional, and national level. And every delegation is always looking forward to this opportunity for us to provide an opportunity to advance those things that are very important for their own country and then advance their national interest. And Nigeria is also making adequate plans to be part of this process. And just to inform that in the next couple of months precisely in the fall, the outcome of the August special session will start the negotiation here in Vienna. And the Permanent Mission is in constant touch with Abuja, with all of the anti-corruption agencies to provide strategy and process for Nigeria going forward into these negotiations.

And I want to mention that since we acceded to UNCAC in 2003, and ratified the Convention in 2004, we've always played very key role in its implementation. Regarding the international review, IRG, Nigeria has always played a significant role. We have been reviewing country, we've also be reviewed in the first and second cycles of the review; and then going further, we've also been very active in ensuring, sponsoring and co-sponsoring negotiations at the level of the CoSP, the Conference of State Parties, and as well as the United Nations General Assembly in New York. And just like many presentations mentioned since yesterday, and today, we just completed our last day Resolution 8/9 during the last CoSP in Abu Dhabi and we all saw how most of the issues that we try to push across remained very controversial and how mobilizing the support of members of Africa group, and also the larger like-minded group in the G77 to be able to push through things that we think are favourable to us and will also put pressure on requested states when we begin to ask for return of our assets for them to begin to comply with their obligations under UNCAC.

And for Nigeria, we are already looking at those issues that we would like to see in the outcome document of UNGASS. And in no particular order, I want to highlight that with the success that we recorded in the just concluded resolution of on asset recovery, Nigeria would like to ensure that this element of non-trial risk mechanism that some delegations apply in recovering assets of corruption is flagged in the outcome document; we are going to get other languages that will reinforce the language that we use in our previous Resolution 6/2. And because it is already a conversation that many delegations are very familiar with, we will be able to push if not get some stronger languages to ensure that proceeds of corruption that are gotten through non-trial resolution or non-trial mechanism by delegations who employ that in line with their domestic law are confiscated and returned. If we cannot get a better language on this particular aspect, we may be able to insist on having the language that we are able to achieve [in] Resolution 62 and 8/9.

And going forward, beyond the asset recovery resolution, Nigeria would equally like to see strong language in the aspect of mutual legal assistance. It is always interesting to see delegations, mainly delegations who we normally request to return our asset, particularly delegations in Europe always trying to insist that we should allow their domestic mechanisms to run its course when we ask for prompt and timely information or to enable us to prosecute corrupt practices. So, we want to look and see a stronger language in terms of granting mutual legal assistance, promptly to enable practitioners who are involved in investigating or prosecuting corrupt cases to make use of those evidence in the work and we also would equally flag the aspect of illicit financial flows. We are happy that in the last two resolutions that we were able to negotiate last year 9/8...we were able to find some to mobilize members of the Africa group as well as our larger like-minded countries, within the G77 to ensure that the language that we already have on illicit financial flow that we are able to enhance that language. And for those resolutions...we're able to link illicit financial flow to asset recovery and also link it to the Addis Ababa Action Agenda on Financing

for Development. But we think that if we are able to reinforce this language, most of the debates in terms of the strict interpretation of the convention will no longer be taken very seriously. Because each time we talk about this financial flow, you'll find nations insisting that we must have to maintain the language that was used when these are not provided, that we should not try to overstretch UNCAC to give meaning to issues that were not included. But we think that UNGASS is another special program that will enable us strengthen language on illicit financial flows.

And also going further, Nigeria has always been at the forefront of advocating for technical assistance for practitioners because we believe that practitioners will be able to do well in their job if they are trained very well in this is, on how to implement the UNCAC, as well as other regional and domestic legislations from requested countries where you may have to seek assistance for asset recovery. But more importantly, we got together with a lot of our friends from Africa and the G77 countries that want to join us in this fight, and we'll be calling on the achievements and successes recorded with the Common African Position on Asset Recovery to ensure that we come out of these special sessions better than what we already have in the past. So, on a final note, I want to say that Nigeria is preparing and we are coordinating our domestic officers and data collection agencies to ensure that we are able to promote most of those issues of national interest, precisely asset recovery, mutual legal assistance, and also illicit financial. So, I thank you, Mr Chairman, and all of the other speakers who took the floor ahead of me. Thank you very much.

**PROFESSOR BOLAJI OWASANOYE:** Thank you very much, Emmanuel, for reflecting your position and the sleepless nights of negotiation of paragraphs, fighting over one word, one expression, on one line, to really understand that one needs to go through it. We've been in that situation together a few times with Lillian and a few other people. I need to say that the Common African Position on Asset Recovery was adopted by the African group in their presentation to the FACTI Panel a few months ago. As some of you may know, I am a member of the FACTI Panel set up by the President of the General Assembly and the President of ECOSOC, and it was gratifying that CAPAR was adopted in their presentation to the FACTI Panel.

Our last speaker on this sub-theme is somebody who is very well known to us, who needs very little introduction, the Head of UNODC in Nigeria, our friend and brother, Mr Oliver Stolpe. Oliver, you have the floor, please.

**MR OLIVER STOLPE:** Thank you very much, Prof. And again, my most heartfelt congratulations to the ICPC. I connect very strong personal memories with ICPC. It was one of my very first missions for the UNODC in 2000, when I was visiting, for the first time, the Commission, with the then, late, Chairman, Justice Akanbi and his board of directors, and ever since, we've been enjoying a fruitful cooperation. And I think we've really been making progress in pushing the anti-corruption agenda both in Nigeria, at regional level, as well as globally. And that brings me also to what was stated yesterday by the Resident coordinator, Mr

Edward Kallon, that I cannot overemphasize, actually, the significance of having a United Nations Special Session dedicated to the theme of the fight against corruption. And this comes very rarely. We have one point of reference, which is the Special Session against Drugs, which has completely reshaped actually the global approach in on specific issue of drugs. And I think we can, to some extent, expect at least, or we should aim and have the ambition to achieve similar, ground breaking requests in the context of the Special Session against Corruption. Now, in that context, it is very crucial that the African anti-corruption community comes together, and do its own work to formulate, whether it is at regional level, at sub regional level, or at individual country level.

And in that regard, I already want to highlight one gap that we are seeing at the Secretariat, at UNODC, is the number of submissions that we're receiving from states. We have received so far, only one submission from an African nation. And just to give you an idea, out of the 18 submissions received in total, the absolute majority comes from countries of Western European and others group. So that's the Western countries. So obviously, unless Africa steps up, in providing its own vision, its own statements, its voice might not be quite as strong as we would like it to see. And I very much encourage everyone on this conference, whether Nigerian or from other African countries, even the AU for that matter, to really think about what could be specific points, specific priorities. We have heard many of them there's no shortness of it. But to formulate them, put them together, and to submit them to the Secretariat at UNODC; as I said, out of 18 submissions one from Africa so far, there is no deadline for that, but there is practical considerations to be taken into account. By the 12th of August, the Secretariat will start to put together a paper which will be based on the submissions received until that time, which then in turn means that whatever is not received at that stage will at least not make it in the initial discussion document, which will then form the basis for the conversation starting in early September for the first time, again in November and again early next year when the actual political declaration is being discussed. I should also mention that, while officially the UNGASS is scheduled for March 2021, there is a discussion on-going to possibly postpone the event until June, which would be of course, additional time, which I think we can make good use of.

Now, in terms of the submissions that have been made so far, it is very clear that all submissions essentially made it a very strong reference to the UN Convention against Corruption as being the cornerstone, the cornerstone also for the development of the political declaration. And in that context, a big emphasis on strengthening and further elaboration of the implementation review mechanism for the convention. We have a review mechanism that, at least, in its present design really only brings us up until the first review of all countries against the provisions of the convention. But it remains very generic in terms of what will be the follow up mechanism; and there is creative, innovative thinking that needs to adapt, we need desperately at the Secretariat and as states parties to the UN Convention against Corruption. And any ideas that the African countries can bring to the table, I think, will go a long way in improving the overall effectiveness of the convention.



As concerns prevention, I will not be able to mention all the topics that have been mentioned. But I want to mention that beneficial ownership transparency has already been identified by many of the submissions. And that of course means there is an opening to make progress, no doubt. As concerns criminalization, specific focus was on corporate liability. And that is certainly a topic that has also great relevance in the African context, because many countries in the first cycle [were] found not to have sufficient legal instruments to ensure the legal liability, in particular, the criminal legal liability of corporate entities, and that being a weakness in their anti-corruption framework. Now, other topics that I found quite interesting, of course, in the context of the asset recovery Chapter, again, a strong focus that was also echoed by many during these last sessions today on the importance of enhanced transparency, accountability in the return and disposal of assets. This is a priority for Nigeria; but it is a priority for many countries, Mrs Kimani Muthoni made reference to exactly the same issue and to the actual opportunities that have emerged from learning from the lessons that Nigeria has, as well as the good practices that they have been able to establish.

Interestingly, as concerns technical assistance, for the first time, actually, we saw specific mentioning of the importance of gender sensitive programming, also in the area of anti-corruption. You may recall the movie that we showed at the beginning of the session yesterday, and there is some massive differences in terms of the exposure and impact that corruption has on men as opposed to women. And I think we need to understand these differences better. But we need also to start actually to adapt our initiatives, our programs, our project along these lines to take cognizance of these differences.

Another cross-cutting element was data collection. And, of course, just to conclude; IFFs is not yet a big topic of the submissions, which I think is a direct reflection of what I said before about the absence, essentially of African countries having made submissions. And in that context, I would like also to highlight, as it has not been highlighted yet, the *Lima Statement on Corruption Involving Vast Quantities of Assets* as being a potential point of departure, so to speak, for some of the submissions.

Last topic covered, also of great interest for Nigeria, is the issue of politically exposed persons, and how to enhance essentially the control mechanisms that relate to these types of specific public officials. With that, I conclude and I just would like, again, to stress 12th of August is sort of an internal deadline for submissions. And I would really strongly encourage everyone to start the process. And please, those ones that tune in from other African nations, get in contact with your local UNODC country office, or get in contact with us. And we will help you to get in contact with them, if you need any support in that, in that regard.

Thank you so much Prof.

**PROF. OWASANOYE:** Thank you. Thank you very much, Oliver, for taking us through the potential items that are likely to be on the agenda for 2021, and for

prompting us to act within the deadline to put in issues that may be of national interest, but also regional interests. I want to thank all of the people who have spoken on this, to the two panels on beneficial ownership and also on the sub themes of international cooperation for asset recovery and UNGAS 2021. We have about 5 to 10 minutes maximum for questions and comments before we then have a wrap up session by the rapporteurs led by Professor Akinrinade. Any questions please, by show of hands electronically, since we cannot see everybody, if anybody wishes to ask a question that I feel to that have been put in the chat room, but mostly comments. Mostly comments, no specific question directed at any attendee body. The essence of this session is really a lot of information about what is going on around us globally. Things that are definitely going to affect and shape what we do domestically and nationally. Any questions or comments? I do not see any hands raised up electronically, for anyone to make any comment. So, in light of that, I'm just going to invite, first of all, Professor Akinrinade to give a very short wrap up and then make a closing comment and that will be it. Professor Akinrinade, please.

## **DELIVERY OF OUTCOME STATEMENT AND CLOSING REMARKS**

### **Outcome Statement**

**PROFESSOR AKINRINADE:** Thank you, Chairman. It's difficult to do a short version but of what we have is a draft outcome statement which is not complete. I'll be sharing my screen in a moment to go through the draft, outcome statements and recommendations. Yesterday we had so much, many of the participants requested that we do a compilation of the to-do lists that are coming out of the of this webinar. So, we try to identify the key recommendations from the discussions of yesterday and today. We have a kind of Atlas of a communiqué which we'll be sharing with you. Please note that what I'm sharing is a draft. And we're going to be discussing with the UNODC which partner with the ICPC in putting together this program, so that we can have an agenda that is simple and applicable to other states. So please bear with me for the next couple of minutes to share the draft communicate outcome statement with you.

NOTE: FULL OUTCOME STATEMENT BELOW.

### **Closing Remarks**

**PROF. OWASANOYE:** Thank you very much, Chief rapporteur for that very comprehensive summary to which Oliver Stolpe has said, it gives us a basis for taking something to UNGAST 2021. And I think I agree with him. You there is any question, any clarification?. Thank you. If there's any question any addition, any clarification to this outcome statement is a good time to raise your hand electronically. Otherwise, I will go ahead to make my closing statement. And we call it a day. I'm looking at the chat room I do not see any hands raised up to add anything. So, I want to thank the chief rapporteur and his team. For the outcome statement, we'll be getting populating the last part with the presentations from Mr Emmanuel Nweke.

We want to thank all the speakers who have joined us in this two-day virtual Conference, starting from the distinguished guests from yesterday, His Excellency, the Vice President. His Excellency, the Deputy Chairperson of the AU, His Excellency, the Resident Coordinator for the UN in Nigeria, the Secretary to the Government of the Federation, the distinguished members of the National Assembly, Senator Suleiman Abdul Kwari who also joined us today, Honourable Nicholas Garba. And all of our colleagues from other agencies, too numerous for me to mention. We mentioned that the Head of Civil Service of the Federation during the opening ceremony yesterday, we appreciate all of them. I want to particularly thank our brothers from other parts of Africa, who join this meeting either as participants or speakers from Cameroon, Zimbabwe, Zambia, Tanzania, Kenya, South Africa, Eswatini, Uganda, they are very much appreciated. We hope that there'll be stronger collaboration going forward to take forward some of the recommendations. We have a list of all those who have participated, we'll be sharing the outcome statement, and the presentations with everybody. We'll be sharing the outcome statement and the presentation with everybody. If your

email address is not available, please make sure that you post it to those who sent you the invite so that the presentations and the outcome statement can be shared. We will definitely convene some kind of formal or informal conversation toward putting forward some recommendations for UNGASS 2021. And the outcome statement itself will be formally shared with government, for them to consider what components of it need to be taken forward. On our part, we have listened to some of the things that we can do better. And we will definitely review the outcome statement very well towards implementing those things that are within our control for immediate implementation. Once again, I want to thank all our speakers both from within and without, too numerous for me to mention for joining us, I want to thank all of you who are sitting within the meeting room both guests, members of the ICPC, the board members of ICPC and the management staff. Happy 20th anniversary, thank you for being a part of these major event. God bless you all. Bye-bye!

## **OUTCOME STATEMENT**

### **Introduction**

The Africa Regional Webinar on Combating Corruption and Illicit Financial Flows was convened on 14th and 15th July 2020 by the Independent Corrupt Practices and Other Related Offences Commission, ICPC, as part of activities marking the 20th Anniversary celebrations of the Commission in collaboration with the Coalition for Dialogue on Africa, CoDA. The programme was convened with support from the United Nations Office on Drugs and Crime (UNODC) and the African Union (AU)

### **Opening**

The Opening Session commenced at 10.03 am with the National Anthem. Present at the session were:

- HE Professor Yemi Osinbajo, SAN, Vice-President, Federal Republic of Nigeria, as Special Guest of Honour;
- HE Thomas Kwesi-Qartey, Deputy Chairperson, African Union Commission
- Mr. Edward Kallon, UN Resident Coordinator, Nigeria
- Senator Suleiman Abdu Kwari, Chairman, Senate Committee on Anti-Corruption and Financial Crimes
- Hon. Nicholas Shehu Garba, Chairman, House Committee on Anti-Corruption
- Mr. Boss Mustapha, Secretary to the Government of the Federation, Nigeria
- Head of the Civil Service of the Federation
- Representative of the Attorney-General of the Federation
- Professor Mohammad Isah, Chairman, Code of Conduct Bureau
- Barr. Ekpo Nta, Chairman, National Salaries Incomes and Wages Commission
- Mr. Modibbo Tukur, DG, NFIU
- Heads of MDAs – FRSC, NOA, Auditor-General of the Federation etc.

Also present were, officers from the Office of President Emmerson Mnangagwa of Zimbabwe, participants from within and outside Nigeria including European and African Union countries such as Kenya, Cameroun, Lesotho, Seychelles, Eswatini, ICPC board members and secretary, former secretary to the Commission and various stakeholders from international development agencies, multilateral organisations, civil society organisations, staff of ICPC and other anti-corruption agencies, media houses, Government MDAs, etc.

### **Welcome Address**

In his welcome address, the Chairman of the ICPC, Professor Bolaji Owasanoye, informed participants that the ICPC has made significant progress in all areas of its three-fold mandate, since its establishment in 2000. The current Board is building on the foundations laid by the three previous Boards, expanding the deployment of technology in investigation activities, focusing on activities that strengthen government's desire to eradicate corruption in the revenue and expenditure sides of government, take development closer to the people by diminishing poverty and implementing sustainable development goals, ensuring

value for money in the implementation of publicly funded projects, escalate asset recovery and asset return, and reduce retail corruption as the everyday experience of ordinary people. The ICPC had made input to the design and introduction of Bank Verification Number (BVN) by the Office of the Accountant-General of the Federation and Bankers Committee, Integrated Payroll and Personnel Information Management System (IPPIS), and Government Integrated Financial Management Information System (GIFMIS). The Commission is engaged in fostering collaboration with other agencies of Government and enhancing cooperation with citizens in expanding the frontiers of the war against corruption. He pointed out that the ICPC is currently the Secretariat for the inter-agency committee on IFFs in Nigeria. The Chairman appreciated the Government and various agencies, national stakeholders and international development partners for their support for the work of the Commission. He thanked the Vice-President, Professor Yemi Osinbajo, SAN, for being a trailblazer in the nation's anti-corruption drive.

### **Goodwill Messages**

Goodwill messages were received from the Director of the NFIU, Mr. Modibbo Tukur; Chairman of the Code of Conduct Bureau, CCB, Professor Mohammad Isah; Secretary to the Government of the Federation, Mr. Boss Mustapha; Chairman, House Committee on Anti-Corruption, Hon. Nicholas Shehu Garba; Chairman, Senate Committee on Anti-Corruption and Financial Crimes, Senator Suleiman Abdu Kwari; UN Resident Coordinator in Nigeria, Mr. Edward Kallon, as well as the Deputy Chairperson, African Union Commission, HE Thomas Kwesi-Qartey.

### **Keynote Addresses**

In his Keynote Address, the Deputy Chairperson, African Union Commission, HE Thomas Kwesi-Qartey thanked President Muhammadu Buhari for facilitating the Common African Position on Asset Recovery (CAPAR) as well as the ICPC chairman for being instrumental to the development of CAPAR which has helped to build a crucial and beneficial partnership between ICPC and African Union Commission. According to him, the vital issue of addressing corruption, Illicit Financial Flows (IFF) on the continent cannot be put on hold and if Africa is to secure a continental growth, continued growth and development, she needs to address the issue of IFFs on a daily basis. He further stated that with the challenge posed by emerging forms of IFFs due to technological advancement, the importance of developing new measures and strategies to combat IFFs cannot be overemphasized. Africa must periodically and continuously ask critical questions, offer viable suggestions and ensure that the integrity of her initiatives remain intact. He concluded by declaring the support of African Union Commission for ICPC to achieve its potential and retain Africa's resources for Africa's development.

Also in a Keynote Address, the Vice-President, Professor Yemi Osinbajo, SAN, congratulated the ICPC on the occasion of the 20th Anniversary and expressed his delight at the nature of activities chosen to mark the event. He affirmed that corruption remains a scourge to the nation's development aspirations and has

become an existential issue for the developing world. He said Africa cannot achieve the SDGs without effectively combating corruption and IFFs and promoting international cooperation for asset recovery and asset return. He pointed out that Nigeria has been at the forefront of the struggle for Assets Recovery and stemming IFFs. The Vice-President highlighted the government's continuing commitment to waging the war against corruption including various international commitments.

Moving forward, the Vice-President noted that there is no magic wand for winning the fight against IFFs, just to take the appropriate and required steps. He emphasized the need for breaking the walls of secrecy surrounding corporate ownership which provides cover for IFFs, conflicts of interest, tax evasions, money laundering, terrorism financing, and the like. It is also important to make corruption expensive for perpetrators while new legal strategies should be developed. Nationally, anti-corruption agencies must change tactics and take practical steps. There must be protection for whistleblowers as the fight against corruption is not likely to get any easier. The country needs to prioritize the fight against corruption and constantly innovate and re-strategize in the process. Finally, the Vice-President congratulated and commended the tireless efforts of the ICPC and its past and present leadership in fighting corruption since its inception.

### **Plenary Sessions**

Following the address of the Vice-President, the Webinar moved into plenary sessions which were organized around eight themes:

1. Progressive voices against Corruption
2. Enforcement Challenges of Criminal Justice Administration and Civil Forfeiture
3. Leveraging Technology for Prevention
4. Corruption and Political Culture
5. IFFs and Revenue Administration
6. Dealing with Facilitators and Enablers
7. Enhancing Beneficial Ownership Disclosure
8. Cooperation for Assets Recovery/Agenda for UNGASS 2021

### **Key Recommendations**

The plenary sessions witnessed robust presentations, many of which amplified some of the recommendations made in the Goodwill Messages. Key recommendations emanating from the presentations and discussions include the following:

#### **General**

1. Need to put the citizens at the centre of the war against corruption by making the people to take ownership through such initiatives as ICPC's "My Constituency, My Project";

2. More technology should be deployed in governance to minimize human intervention, digitize procurement and corruption prevention measures and monitor revenue earning and expenditure sides of government;
3. Tackling IFFs and Assets Recovery and corruption generally requires more collaboration within and among anti-corruption agencies;
4. Effective preventive and disciplinary measures to drastically reduce widespread small-scale bribery and retail corruption should be explored;
5. Need to enhance the development impact of asset recovery by ensuring transparent and accountable management of domestically and internationally recovered assets;
6. Creation of effective and responsive public complaints systems and improved transparency and communication in the fight against corruption;
7. There is need for critical review of the country's debt profile and taking of further loans should be discouraged given the high cost of servicing and repaying loans;
8. There should be critical appraisal of the findings of the Auditor-General's Reports with a view to implementing the recommendations given their implications for the fight against corruption;
9. The impact of the rule of law will be greatly enhanced with deployment of much-needed political will, an independent judiciary and meaningful collaboration between government agencies and the Civil Society.

### **Enforcement Challenges**

10. The impracticability of certain provisions of the Administration of Criminal Justice Act 2015, especially in Nigeria, such as evidence by video link, day-to-day hearing of criminal cases and conclusion of trial within five (5) adjournments etc. creates enforcement challenges and requires urgent revision;
11. The National Assembly should make corresponding provisions in the Constitution to save certain provisions in the Administration of Criminal Justice Act 2015 such as the dispensation of elevated judges to sit and conclude part-heard matters;
12. Given their lack of capacity in assets management, prosecutorial agencies should not be involved in the management or sale, of assets or properties recovered; rather, it should be handled by independent and neutral entities to make for transparency and accountability;
13. Poor record keeping is a challenge to the investigation of illicit financial flow, which is by nature a white-collar crime and requires documents to establish its existence. A technological approach to record keeping will significantly address the challenge currently faced;
14. Need for the Central Authority Unit on International Cooperation and Mutual Legal Assistance domiciled in the Federal Ministry of Justice to be more proactive and responsive to requests made in respect to cross-jurisdiction or cross-border illicit financial flows;
15. With respect to civil forfeiture proceedings, there is need for the judiciary to give progressive interpretation of the laws providing for civil forfeiture as well as act timeously to prevent dissipation of assets.



### **Leveraging Technology for Prevention**

16. Need to minimize human intervention, and more extensive use of technology: CCTV cameras, greater broadband access, less travels, more online transactions and collaboration, etc.
17. Need to minimize discretion by clear budget details and enforcement, automation of clear procurement processes; open market price comparison; clear simple tax laws; smart contracts and ensuring transparency and open data; and allowing computers to enforce clear rules.
18. Need to minimize paper by relying on cloud storage for easy traceability and to guide against documents being destroyed. Issuance of receipts on TSA and move towards e-voting.
19. To facilitate fund traceability, cash transactions should be minimized. ₦1 coin should be reintroduced with maximum ₦50 bank notes. Everything beyond that should be e-payment.
20. Set up “I paid a Bribe” reporting site and Promote Financial Inclusion and a credit culture which will reduce the need to amass huge amounts for life purchases such as housing, cars, etc.
21. Need to minimize time to justice with Law Reform to prepare for more and more Automation, Automate the Judiciary and deployment of electronic filing process.
22. The need for digitization of governance processes and harmonization of big data to promote intelligence and effective tracking of illicit financial flows and corrupt practices. Need for harmonization and centralization of citizen identity database that will incorporate current holdings of the FIRS, FRSC, NIS, NIMC, NPS, etc.
23. To facilitate tracing the origin of IFFs, direct cash payment to third party accounts should be prohibited; all payments to third party accounts should be made through the paying customer’s account.
24. Given their impact on enhancing transparency and accountability, and the potential to achieve more, there is need to faithfully apply the already established e-payment platforms/portals: GIFMIS, IPPIS, TSA, Procurement Management System and Financial Transparency Guidelines, and Open Treasury Portal.
25. CBN should direct the Bureau de Change operators to carry out documentation of all exchange of currency and obtain identification before carrying out foreign exchange transactions. CBN should also regularly review the utilization of Forex released for importation by CBN to importers to ensure they were used for the intended purpose.

### **Corruption and Political Culture**

26. Most countries, including Nigeria, have domesticated the provisions of article 7 (2 and 3) of UNCAC requiring State Parties to adopt ‘legislative and administrative measures to prescribe criteria concerning candidature for and election to public office; and enhance transparency in the funding of candidatures for elected public office, and funding of political parties’. However, enforcing the rules have been problematic;

27. In Nigeria, the provisions of Article 7 (2 & 3) of UNCAC are encapsulated in the Electoral Act but there is need to monitor and enforce them in order to strengthen internal democracy within the parties and guarantee the stability of the system;
28. There is urgent need to curtail impunity in the political system especially at the state level where some Governors do not act within the parameters of accountability and public trust;
29. Need for increased transparency and accountability in the funding and behaviour of political parties;
30. There should be observable political party internal democracy and involvement of other stakeholders including media, civil society etc. to help reduce corruption in political culture.

### **IFFs and Revenue Administration**

31. African countries must work together and with the rest of the world in tracing and identifying illicit funds; Regional processes must be connected to global practices;
32. Efforts at tracing and identification of funds should focus on both inflows and outflows of illicit funds;
33. In addition to tracing funds, policies and structures must be put in place for retrieving resources;
34. As follow up to the exemplary work of the Mbeki panel, more efforts should be made to track implementation of commitments made;
35. Need to ensure that African voices on illicit flows and assets recovery are clear and heard;
36. There is need for a fool-proof mechanism for tracking the compliance by Nations in executing the recommendations of CAPAR.

### **Dealing with Facilitators and Enablers**

37. Actions should be aimed at strengthening actors responsible for preventing IFFs and dismantling actors who perpetrate IFFs;
38. Facilitators and enablers include professionals and state agents. Professionals such as lawyers, bankers and accountants help to support IFFs. These professionals should be prosecuted where found culpable or at least be reported to their professional disciplinary bodies;
39. The political will of Nigeria needs to be mustered to address enablers and facilitators so that one segment of society would not strive to tackle the issue without the help of others;
40. Judicial activism is very important and judges should be bold in this area;
41. There is need for synergy between regulators and the main financial institutions;
42. It is necessary to keep the pressure up on known enablers. Thus, there is need for more aggressive deployment of lifestyle and political audit;

### **Enhancing Beneficial Ownership Disclosure**

43. Lack of data on beneficial ownership leads to gaps that can be explored for IFFs; thus, there is need to develop capacity to build the knowledge of the beneficial owners of assets;
44. Beneficial ownership disclosure can help to track IFF and do recoveries;
45. Public contracts represent an area where beneficial ownerships standards can serve to prevent IFFs;
46. Beneficial ownership disclosure can be improved through central registries to collect store and publish data;
47. Data received should be verified and sanctions should be applied to ensure compliance
48. It is not enough to have information on beneficial ownership, but there must be movement from knowledge to action. The extractive industry is an example of an area where States must move from knowledge to action;
49. Beneficial ownership disclosure in the extractive industries will prevent real owners from hiding under the cover of legal owners.

### **Cooperation for Asset Recovery**

50. African countries cannot achieve the SDGs and Agenda 2063 without the full mobilisation of all its resources including those presently located outside the continent;
51. The trans-boundary nature of IFFs demand cooperation at the regional, continental and international level;
52. African countries need the maximum cooperation of other State Parties particularly countries warehousing stolen assets, as a significant portion of assets corruptly stolen are taken to foreign countries;
53. A thorough and total implementation of the UNCAC and other international Conventions is only possible with strong and effective international cooperation in asset recovery;
54. Cooperation is enhanced through States' ratifying the Conventions and setting up necessary structures at the domestic level to facilitate active implementation of the agenda;
55. There is need for stronger diplomatic engagement on the part of African countries to make CAPAR work; this should be complemented by strengthening of institutional, technical and political leadership;
56. The ICPC, which played a crucial role in the development of CAPAR, should be strategically placed to champion coordination of implementation through regular reporting to the AU Assembly, coordinating African position at UNGASS and mobilisation of various regional economic groups (ECOWAS, SADC, EGAD, etc.)

### **Agenda for UNGASS 2021**

57. The uniqueness of the theme of UNGASS 2021, dedicated to the fight against corruption necessitates that African countries must make their voices heard

- on the key issues; African countries are in a position to bring useful and important ideas to the table and the opportunity should not be missed to influence the future global action provided by UNGASS 2021;
58. Given how the Special Session on Drugs shaped the global approach on drugs, the aim should be to achieve a similar breakthrough in the context of the Special Session on Corruption;
  59. Africa needs to provide its vision and make its voice heard in the development of the agenda and the discussions leading to the expected political declaration that will emanate from the Special Session;
  60. It is imperative that Nigeria should assume a leadership role in developing an African Agenda for UNGASS 2021 in line with the significant role it had been playing since ratifying UNCAC in 2003;
  61. The ICPC should again play a critical role in coordinating the African submission for defining the agenda for UNGASS 2021.

### **Conclusion**

62. While there is no shortage of ideas on all the issues raised by the Regional Webinar on Illicit Financial Flows, there is need to formulate them into coherent documents to guide African action and drive African submission in the international arena;
63. The ICPC should work with the UNODC to ensure African countries do not miss this important opportunity.

## **ACKNOWLEDGEMENTS**

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**Justice Kashim Zanna**, Chief Judge of Borno State; **Justice Bunmi Oyewole**, JCA; **Mr. Akeem Lawal**, ICPC; **Mr. Osaro Eghobamien**, SAN; **Dr. Ene Obi**, ACTION AID, Nigeria; **Idayat Hassan**, CDD, Nigeria; **John Tani Obaro**, MD SystemSpecs, Lagos; **Mrs Victoria Ayeni**, fca, ICPC; **Friday Odeh**, Accountability Lab, Nigeria; **Niyi Ajao**, NIBSS, Nigeria; **Prof. Mahmood Yakubu**, Chairman, INEC; **Clement Nwankwo**, PLAC, Nigeria; **Prof. Abdullahi Shehu**, UNODC, Nigeria; **Magnus Ohman**, Senior Political Finance Adviser, IFES; **Dr. Yemi Dipeolu**; **Mr. Akere Tabang Muna**, Fmr Chairman, IACC; **Alvin Mosioma**- ED, Tax Justice Network Africa; **Mr. Femi Falana**, SAN; **Mr. Andrew Nevin**, PwC; **Prof. Deji Olarewaju**, Treasurer, CIBN; **Mr. Thom Townsend**, Executive Director, Open Ownership; **Mr. Godwin Okpene**, AD, PPS, NEITI; **Ms Lilian Ekeanyanwu**, Head TUGAR; **Ms Kimani Muthoni**, Asset Recovery Agency, Kenya; **H.E Bankole Adeoye**, Fmr. Ambassador to Ethiopia/Djibouti; **Emma Nweke**, Nigeria Permanent Mission, Vienna; **Oliver Stolpe**, UNODC, Nigeria; **Prof. Sola Akinrinade**, Provost, Anti-corruption Academy of Nigeria (ACAN)

## APPENDIX

### A. Webinar Organising Committee

- |   |      |
|---|------|
| 1. Professor Bolaji Owasanoye, Chairman | ICPC |
| 2. Professor Sola Akinrinade            | ACAN |
| 3. Dr. Esa Onoja                        | ICPC |

### B. Rapporteurs

Lead: Professor Sola Akinrinade and Dr. Esa Onoja

1. Sampson Iroka
  2. Dr. Elijah Okebukola
  3. Ahmed Abdul
  4. Olubunmi Olugasa
  5. Anike Adeshina
  6. Femi Gold
  7. Muhammad Bala
  8. Mark Faison
- Yetunde Mosunmola

### C. List of Participants

- |                                  |  |
|----------------------------------|--|
| 1. <i>A Gabriel O</i>            | 25. <i>Wellington Nkemadu</i>          |
| 2. <i>Awo Gbemi</i>              | 26. <i>ICPC Rivers State Office</i>    |
| 3. <i>Mbang Joy Esu</i>          | 27. <i>Anike Adeshina</i>              |
| 4. <i>Hedima Haruna</i>          | 28. <i>Deji Olanrewaju</i>             |
| 5. <i>Gordon Ojevwe</i>          | 29. <i>Abbia Udofia</i>                |
| 6. <i>Bunmi Olugasa</i>          | 30. <i>Bolade Eyinla</i>               |
| 7. <i>Khuzwayo</i>               | 31. <i>Olubunmi Oyewole</i>            |
| 8. <i>Bolaji Owasanoye</i>       | 32. <i>Shehu Yahaya</i>                |
| 9. <i>Sola Akinrinade</i>        | 33. <i>Ota Okorie</i>                  |
| 10. <i>Sen. Suleiman Kwari</i>   | 34. <i>David Alemede</i>               |
| 11. <i>Akeem Lawal</i>           | 35. <i>Justice Matanda Moyo-Zacc</i>   |
| 12. <i>Yetunde Ope-Faniran</i>   | 36. <i>Titus Okolo</i>                 |
| 13. <i>Michael Agboro</i>        | 37. <i>ICPC Benue State Office</i>     |
| 14. <i>Mark Faison</i>           | 38. <i>ICPC Akwa Ibom State Office</i> |
| 15. <i>Juliana Adelokun</i>      | 39. <i>Magnus Ohman</i>                |
| 16. <i>Edmond Johnson</i>        | 40. <i>Zainab Nass</i>                 |
| 17. <i>Esa Onoja</i>             | 41. <i>Garba Abari</i>                 |
| 18. <i>Benjamin Francis Abba</i> | 42. <i>Muhammad Habib Kwalam</i>       |
| 19. <i>Godwin Okpene</i>         | 43. <i>Yahaya Kabiru Maigari</i>       |
| 20. <i>Mary Omonoyan</i>         | 44. <i>Adedayo Kayode</i>              |
| 21. <i>Boboye Oyeyemi</i>        | 45. <i>Victoria Ayeni</i>              |
| 22. <i>Yvonne William-Mbata</i>  | 46. <i>Ogunleke Adetayo Akinwole</i>   |
| 23. <i>Amedu Sule</i>            | 47. <i>ICPC Kogi State Office</i>      |
|                                  | 48. <i>Nfiu_Tukur_Modibbo</i>          |
|                                  | 49. <i>ICPC Bauchi State Office</i>    |
| 24. <i>Hon. O. Balogun</i>       | 50. <i>Akinsola Olakunle</i>           |

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53. *Tukur Sani Tarauni*
54. *Ekpo Nta*
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58. *Premier Oiwoh*
59. *Amefula Agwu*
60. *Faizah Oziohu Bello*
61. *Bala Muhammed*
62. *Leo Wonosikou*
63. *Olabisi Olatunbosun*
64. *Jabaru Olatunji*
65. *Agha-Ibe Go*
66. *Muhammad Isah*
67. *Kashim Zannah*
68. *Susan Ogabidu*
69. *Ayo Adebusoye*
70. *Shehu Garba*
71. *Innocent N. Ofili*
72. *Sunday Ibrahim*
73. *Oliver Stolpe*
74. *Emmanuel Nweke*
75. *Odunola Oduwaiye*
76. *Chinwe Nwozor*
77. *Halima Baba Ahmad*
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82. *Peter Adamu Alumbuğu*
83. *Idayat Hassan*
84. *ICPC Osun State Office*
85. *Linus Gubbi*
86. *Japhet Udeani*
87. *Umar Mohammed Inuwa*
88. *Jennifer Ode*
89. *Ude Nma Chioma*
90. *Kolo Anas Muhammed*
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92. *Dr Grace Chinda*
93. *Ona Peters*
94. *Kelechukwu Okezie*
95. *Clement Nwankwo*
96. *Niyi Ajao*
97. *Willie Emmanuel*
98. *Sifon Essien*
99. *Mustapha Katuka*
100. *Alhassan Suleiman*
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103. *Maureen*
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106. *John Obaro*
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108. *Chibuike Alu*
109. *Osaro Eghobamien*
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114. *Princess*
115. *Muhammed Garba*
116. *Faozat Ogunniyi*
117. *Gwimi*
118. *Alfred Etom*
119. *Kwasau Godwin Yacham*
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123. *Ofonime Akpasom*
124. *Philomina Attah*
125. *Anaele Oluchi Chinyere*
126. *Accountability Lab Nigeria*
127. *Helen Obochi*
128. *Fati Kere Ahmed*
129. *Dr Elvis Oglafa*
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131. *Ashley Emenike*
132. *Gary Amadi*
133. *Auwal CCB*
134. *Dr. Kabir Hamisu Kura*
135. *Angela Aziegbe*
136. *Souad Aden*
137. *Esidene Vera*
138. *Bankole Akintaiwo*

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| 140. SGF - Nigeria                           | 183. Sulahiman Jimoh                      |
| 141. Sonia Warner                            | 184. Petition Registrar                   |
| 142. Fatima Waziri-Azi                       | 185. Rep Of AGF                           |
| 143. Danladi Plang                           | 186. Raphael                              |
| 144. Hassan Muhammad Karakai                 | 187. Accountability Lab Nigeria           |
| 145. Obiora Lgwedibia                        | 188. Richard Bello                        |
| 146. Sakaba Ishaku                           | 189. Akhigbe Oserogho                     |
| 147. Ebize Enimiebi Mary                     | 190. Zoe Attat                            |
| 148. Acm Ann Marjah                          | 191. E. Alemika                           |
| 149. Ubah Kingsley Onuwa                     | 192. Alli Yusuf                           |
| 150. Ahmed Mohammed                          | 193. Ibrahim Pam                          |
| 151. Francis                                 | 194. Ikechukwu Nnochiri                   |
| 152. Ogundare Dada Opeyemi                   | 195. Adesanya Olusegun                    |
| 153. Dr. Abalaka James                       | 196. Fatima Rabi'u Musa                   |
| 154. Dcm Hz Fuomsuk                          | 197. Emachine                             |
| 155. Musa Alkali                             | 198. Zoe Attat                            |
| 156. Rasheedat Okoduwa                       | 199. Muhammed Garba                       |
| 157. Lilian Ekeanyanwu                       | 200. Afolabi Toyin                        |
| 158. Femi Gold                               | 201. Alex M Adeyemi                       |
| 159. Edo State Office                        | 202. Sagir Mohd Yunusa                    |
| 160. Matthew Ogune                           | 203. Ejike Ejike                          |
| 161. Edward.Kallon                           | 204. Abubakar Jibrin                      |
| 162. Madojemu Samuel                         | 205. Lilian Ekeanyanwu                    |
| 163. Office of the Vice President<br>Virtual | 206. Chiaka Okoye                         |
| 164. Edet Ufot                               | 207. Primorg - Adaobi Obiabunmuo          |
| 165. Obinna Oforah                           | 208. Fati Kere                            |
| 166. State House                             | 209. Aliyu A Tukur                        |
| 167. Frederic Eno                            | 210. Yilzem Hyacienth Hoomkwap            |
| 168. Segun Adekunle                          | 211. Ogechukwu Enwelum (Esq.)             |
| 169. Emmanuel Ejim                           | 212. Head of Service of the<br>Federation |
| 170. Francis Abioye                          | 213. Sifon Essien                         |
| 171. Angela Aziegbe                          | 214. Ogechukwu Enwelum (Esq)              |
| 172. Ekpede Emmanuel                         | 215. Japhet Udeani                        |
| 173. Princess                                | 216. Mfon Umoh                            |
| 174. Fatima Rabi'u Musa                      | 217. Okhiria Wireless                     |
| 175. Amadin Uyi                              | 218. Salisu Ibrahim                       |
| 176. Ogundare Dada Opeyemi                   | 219. Iwoba Ogochukwu                      |
| 177. Wumzy                                   | 220. Nigeria - Perm Mission Addis         |
| 178. Pwadadi Murohasei                       | 221. Ade Daniels                          |
| 179. Faozat Ogunniyi                         | 222. Bukar Galadima                       |
| 180. Anthony Mkpe Ayine                      | 223. Mary Atabo                           |
| 181. Huawei Y5 Lite                          | 224. Adeniyi Oyedeji                      |



225. Henry Emore  
226. Alexander Aderotoye  
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229. Kuru Mamman  
230. Pdt Mnangagwa Zimbabwe  
231. Folusoidumu  
232. Kelechi  
233. Faizah Bello  
234. Ako  
235. Eghwere Shadrach-Osajie  
236. John Obaro  
237. Onakpoberuo Onoriode Victor  
238. Nigeria Perm Mission Addis  
239. Ingobro Winifred  
240. Akindele Ogunleye  
241. Shehu Usman Salihu  
242. Veronica Yetunde Adelekan  
243. Baba Rogo  
244. Azu Ogugua  
245. Odeh - Accountability Lab  
246. Kolawole Oladunni  
247. NFIU  
248. Abdullahi Sallau  
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250. Queen Kanu  
251. Dr.K.O.Ubah  
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253. Adewumi Kola  
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255. Livinus Idor  
256. Dr. K.O. Ubah  
257. Suleiman Kwari  
258. Zoe Atta  
259. Olamide Daramola  
260. Fatima Kere-Ahmed  
261. Yvonne William- Mbata  
262. Mustapha M. Hussain  
263. Prof. Deji Olanrewaju  
264. Mary Atabo  
265. Amarachi Anyanwu  
266. Abdullahi Alhassan  
267. Oge Jesus  
268. Yahaya Kabiru Maigari