

Inter-Agency Mapping

TRACKING BENEFICIAL OWNERSHIP AND THE PROCEEDS OF CORRUPTION: EVIDENCE FROM NIGERIA

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**Northumbria
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ANTI-CORRUPTION AGENCIES IN NIGERIA

Inter-Agency Mapping

Introduction

This research aims to determine if improvements could be made to the identification and tracking of Beneficial Ownership in Nigeria, to increase the likelihood of recovering the proceeds of corruption. As part of this work, we sought to understand the inter-agency cooperation that exists between the main AC agencies.

This mapping of the agencies was undertaken based on data collated as part of the workshop that took place in Abuja in July 2019. It was updated to include information subsequently obtained from the Economic and Financial Crimes Commission (EFCC). Secondary information was obtained from agency official websites. Any missing information was sourced from local project consultants/researchers.

The government of Nigeria has established independent anti-corruption agencies in different sectors of the economy to fight corruption. In addition, major financial institutions or equity related registrars have established forms of cooperation with departments involved in the investigation and prosecution of corruption cases. Even though there is an overlap in duties of the anti-corruption agencies, there are no linkages or any organisational chart between the agencies, they are all independent of each other. However, the agencies do exchange information between each other and there exists Internal organisational charts in most. This report sets out to provide an “as detailed as possible” view of each agency, their respective duties, contribution and interaction with other agencies which are related directly or indirectly to the “Anti-Corruption” fight in Nigeria.

Featured Agencies

The featured agencies are those which were considered to play a large part within the investigation and prosecution process, either practically or by providing sufficient and regulated paper trails or information:

- The Independent Corrupt Practices and other related Offences Commission (ICPC)
- The Economic and Financial Crimes Commission (EFCC)
- The Code of Conduct Bureau (CCB) and Code of Conduct Tribunal (CCT)
- The Nigerian Police Force (NPF)
- Nigerian Extractive Industries Transparency Initiative (NEITI)
- Bureau of Public Procurement (BPP)
- The Federal Ministry of Justice (FMJ)
- The Nigerian Financial Intelligence Unit (NFIU)
- Special Control Unit Against Money Laundering (SCUML)
- Public Complaint Commission (PCC)
- Central Bank of Nigeria (CBN)

Other Agencies

Other agencies added to the map are interactions which only occur to cement evidence or provide helpful legal advice:

- Real Estate Developers Association of Nigeria (REDAN)

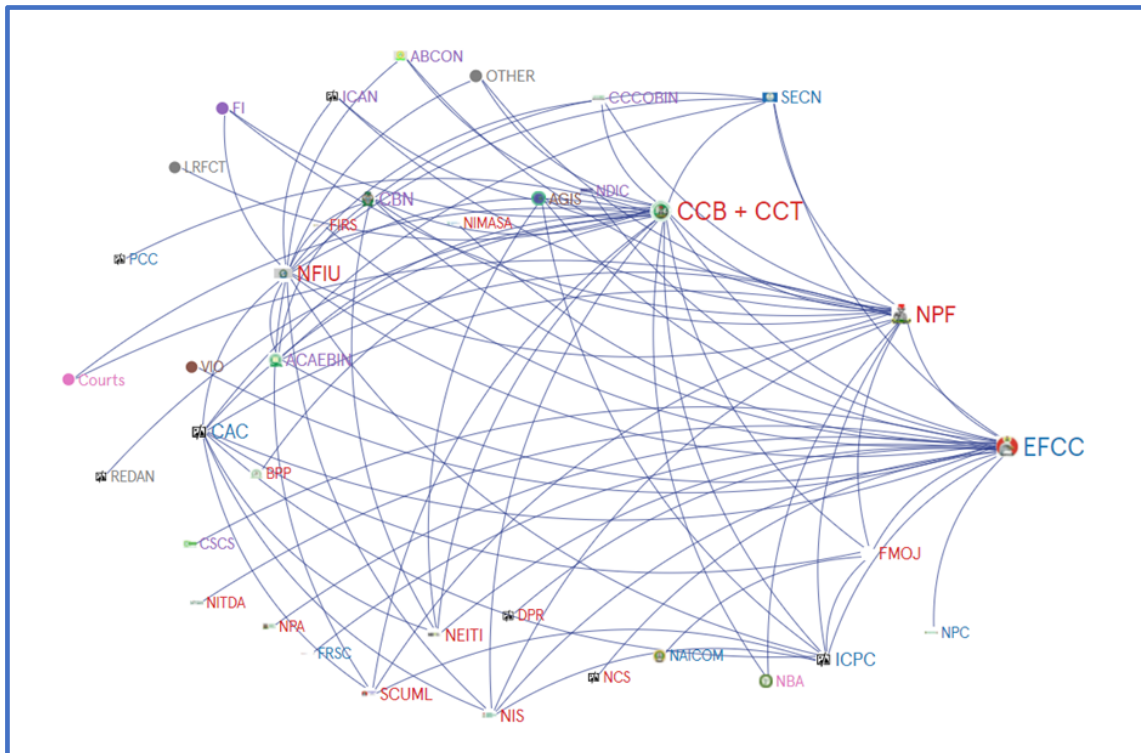
- Nigerian Bar Association (NBA)
- Corporate Affairs Commission (CAC)
- The Securities and Exchange Commission (SEC)
- Association of Chief Audit Executives of Banks in Nigeria (ACAEBIN)

Mapping of the Agencies' Cooperation

This report contains a narrative of institutional management structure information that we have gathered from official sources and enhanced with the information that we collected during our visit to Abuja. Although the structure of all ACAs is set out in the agencies' enabling/establishment acts, it is not always clear that they receive the resourcing to enable them to operationalise these structures.

This analysis also included a mapping of interagency 'interaction' identified as *'the agency with which you cooperate at an operational level'* taken from data gathered at our workshop in Abuja, supplemented by information supplied by the EFCC (see Map below). The map indicates both the number of different agencies involved and the central role of the EFCC but additionally draws attention to the important contribution made by the CCB, the NFIU and the CAC.¹ The map also helps provide a clearer overview of the interaction between agencies. The map is not exclusive to featured agencies in this report, some additions are deemed necessary to provide a broader view of the interaction (and as cited by some agencies during the workshop meetings), but these additions can be considered as "third party information" in the Anti-Corruption fight.

Map



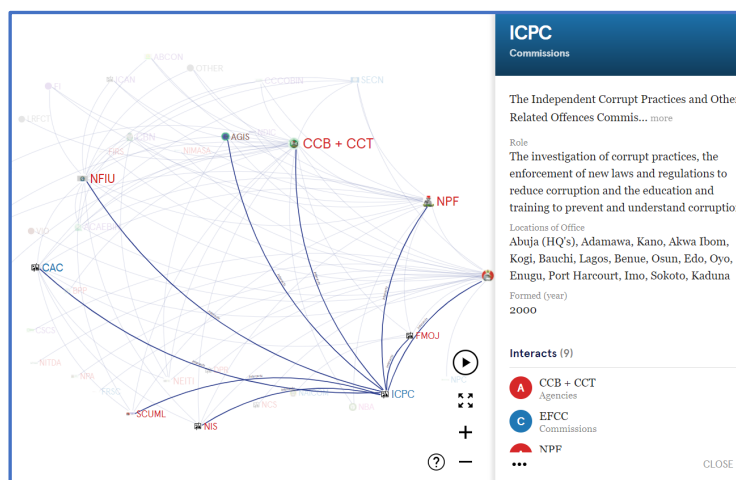
¹ We acknowledge that a shortcoming of this mapping is that we cannot indicate direction of flow. Some of the agencies may request information from a third party, it is cited as an interaction, but it could be one-way traffic. For example, the EFCC (Economic and Financial Crime Commission) may interact with the CBN (Central Bank of Nigeria) to gather evidence on transactions for a case, but CBN would not require data of a similar nature from EFCC

Using the on-line resource

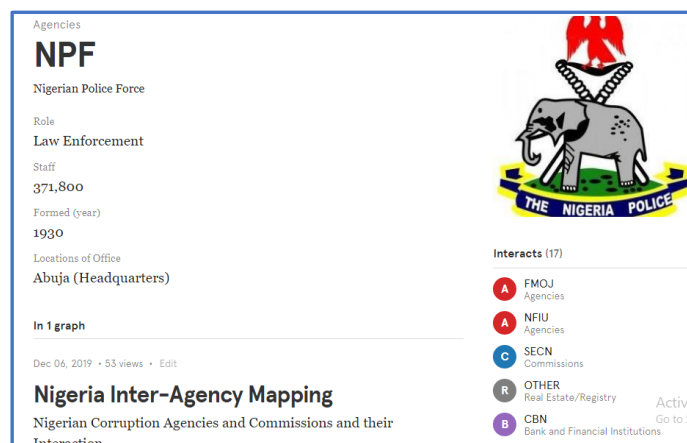
This map was created using [Graph Commons](#), an open-source mapping and analysing software that allows projects to be shared online. The software is used via web browser, the data fields can be set and added to in spreadsheet format which is interpreted to web mapping form.

The online map can be viewed here: [Inter Agency Mapping Nigeria Anti-Corruption](#). Web address (<https://graphcommons.com/graphs/ad194263-d191-4a70-84bd-979645f09167>). It cannot be modified but is publicly accessible.

In addition to being able to view the overall interaction of all agencies, each node of the map can be used to view that specific agency's interactions only, this is achieved by hovering over and 'clicking' on the desired agency (example below for the ICPC).



Another additional feature of the mapping is a detailed overview of each individual node which can be viewed separately from the web map. When hovering over the desired Agency a pop-up box will appear with the Agency title and logo. Clicking on the abbreviation will take the user to a new page containing further detail to that particular agency (role, staff, year formed, offices), the detailed view also expresses the agencies interactions in column format (example below for NPF)



Anti-Corruption Agencies Nigeria

It should be noted that information provided in this section is directly quoted from each agency's website, with the links provided in the title.

The Independent Corrupt Practices and other related Offences Commission (ICPC) website - [ICPC Official Website](#)

About

The Independent Corrupt Practices and Other Related Offences Commission was inaugurated on September 29th 2000 by the Nigerian President, Chief Olusegun Obasanjo, GCFR.

It was established under "The Corrupt Practices and Other Related Offences Act 2000" (Act 2000) which brought a fresh and decisive perspective to the fight against corruption in the form of a holistic approach encompassing enforcement, prevention and educational measures. The Act created the Independent Corrupt Practices and Other Related Offences Commission with wide-ranging powers. The Act brings under its purview all Nigerians, in the private and public sectors including those public officers with constitutional immunity.

The Commission is at the hub of Nigeria's fight against corruption. In the Order, set out at section 6 of the Act 2000, the first duty of the Commission is to receive complaints, investigate and prosecute offenders. Other duties are reviewing and modifying the systems and procedures of public bodies as well as education of the public and fostering their support in combating corruption.

The ICPC Mandate

To prohibit and prescribe punishment for corrupt practices and other related offences.

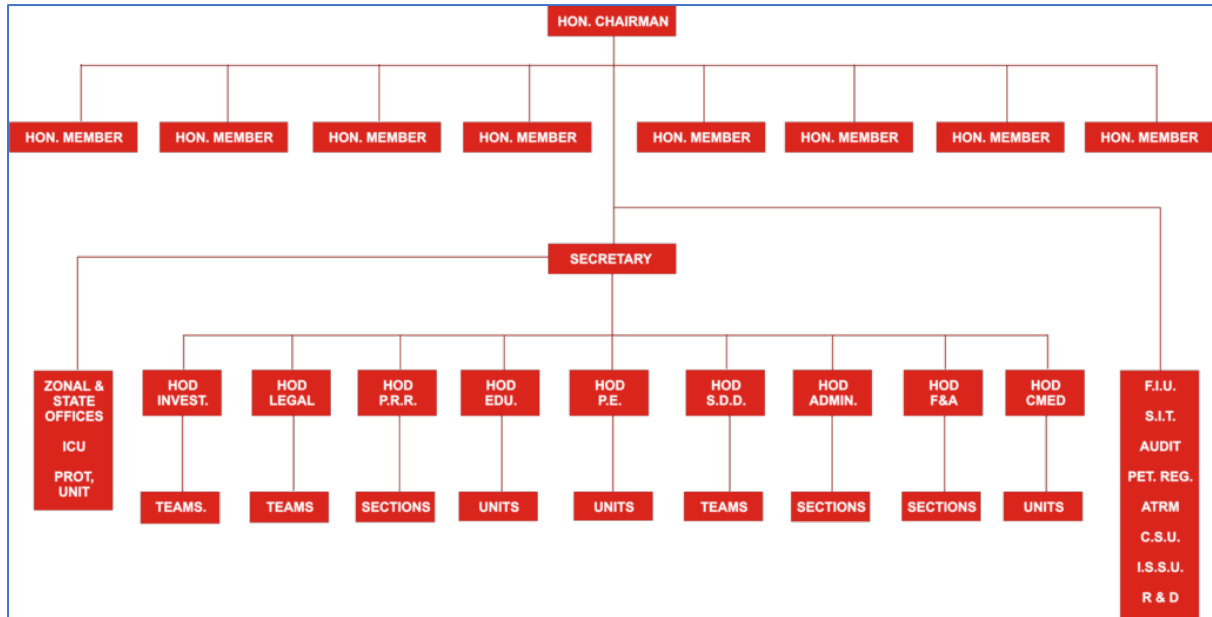
Duties of the Commission:

Section 6 (a-f) of the ICPC Act 2000 sets out the duties of the Commission as paraphrased in the following:

- To receive and investigate complaints from members of the public on allegations of corrupt practices and in appropriate cases, prosecute the offenders.
- To examine the practices, systems and procedures of public bodies and where such systems aid corruption, to direct and supervise their review.
- To instruct, advise and assist any officer, agency, or parastatal on ways by which fraud or corruption may be eliminated or minimised by them.
- To advise heads of public bodies of any changes in practice, systems or procedures compatible with the effective discharge of the duties of public bodies to reduce the likelihood or incidence of bribery, corruption and related offences.
- To educate the public on and against bribery, corruption and related offences.
- To enlist and foster public support in combating corruption.

Administrative Structure:

The Departments and Units of the Commission include: Investigation; Prosecution; Planning, Research and Review; Education and Public Enlightenment Departments; Special Duties Department; Corruption Monitoring and Evaluation Department; Chairman's Special Unit; Special Investigation Team; Financial Investigation Unit; Asset Tracing & Recovery Management Unit and Intelligence Security and Support Unit.

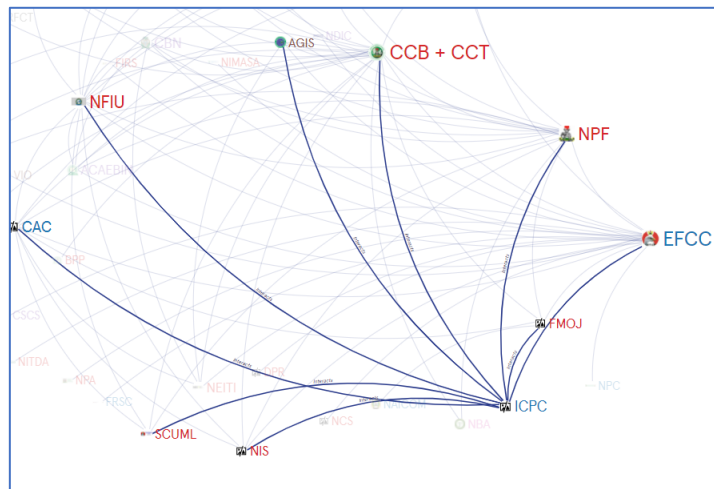


Budget, Staff and Annual Reports

- The most recent Annual report – **Year 2015**
- The most recent Annual budget data (Total allocation) – **N7,030,856,777 (Year 2018)**
- No staffing information is available at present

Interaction

Members of the ICPC who attended the Abuja workshop cited the following agencies with whom they interact: Federal Ministry of Justice, Economic and Financial Crime Commission (E.F.C.C.), Corporate Affairs Commission (C.A.C.), Abuja Geographic Information System (A.G.I.S.), Nigerian Financial Intelligence Unit (N.F.I.U.), Nigerian Immigration Service (N.I.S.), Nigeria Police Force (N.P.F), Code of Conduct Bureau (C.C.B.).



The Economic and Financial Crimes Commission (EFCC) website - [EFCC Official Website](#)

About

The Economic and Financial Crimes Commission is the Nigerian law enforcement agency that investigates financial crimes such as advance fee fraud and money laundering. The EFCC

was established in 2003, partially in response to pressure from the Financial Action Task Force on Money Laundering (FATF), which named Nigeria as one of 23 countries non-cooperative in the international community's efforts to fight money laundering. The agency has 15 offices throughout Nigeria with its head office residing in Abuja. Their mission statement is to rid Nigeria of Economic and Financial Crimes and to effectively coordinate the domestic effort of the global fight against money laundering and terrorist financing.

EFCC Mandate

The EFCC Establishment Act mandates the EFCC to combat financial and economic crimes. The Commission is empowered to prevent, investigate, prosecute and penalise economic and financial crimes and is charged with the responsibility of enforcing the provisions of other laws and regulations relating to economic and financial crimes, including:

- Economic and Financial Crimes Commission Establishment Act (2004)
- The Money Laundering Act 1995
- The Money Laundering (Prohibition) act 2004
- The Advance Fee Fraud and Other Fraud Related Offences Act 1995
- The Failed Banks (Recovery of Debts) and Financial Malpractices in Banks Act 1994
- The Banks and other Financial Institutions Act 1991; and
- Miscellaneous Offences Act

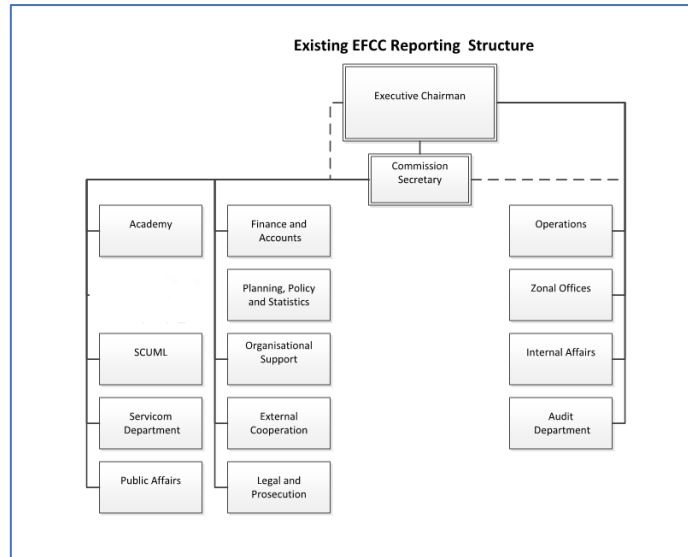
Duties of the EFCC

To prevent, investigate, prosecute and penalise economic and financial crimes, enforcement of other laws related to financial crimes and also a key agency responsible for fighting terrorism.

Administrative Structure:

Board Members

- The Governor of the Central Bank of Nigeria.
- A representative each of the Federal Ministry of Foreign Affairs, Finance and Justice.
- The Chairman, National Drug Law Enforcement Agency.
- Director General, National Intelligence Agency.
- Director General, Department of State Security Services.
- Registrar General, Corporate Affairs Commission.
- Director General, Securities and Exchange Commission.
- Managing Director, Nigeria Deposit Insurance Corporation.
- Commissioner for Insurance.
- Postmaster General of the Nigerian Postal Services.
- The Chairman, Nigerian Communications Commission.
- Controller General, Nigeria Customs Services.
- Controller General, Nigeria Immigration Services.
- Inspector General of Police.
- Four eminent Nigerians with cognate experience in any of the following, that is finance, banking or accounting; and
- The Secretary to the Commission.



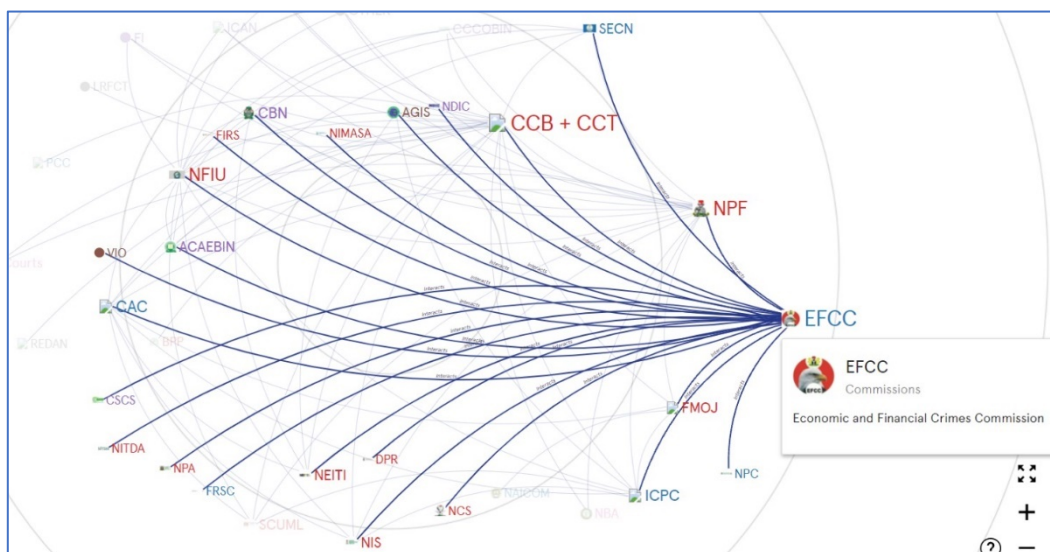
Each section in the above structure is headed by a Director (excluding internal audit).

Budget, Staff and Annual Reports

The approximate number of staff is 4,423. The definitive number cannot be recorded due to confidentiality issue. Budget and Annual Reports data is unavailable at present.

Interactions

They maintain regular communication with both public and private organisations. Some of the public organisations they relate with include NPC, NCS, NPA, NIMASA, CBN, CAC, NDIC, NITDA, FIRS, AGIS, FRSC, VIO, DPR, SEC, NPF, CSCS Customs and Immigration. While the private organisations they communicate regularly with are the banks and telecommunication companies. The Commission however has powers to obtain information from all organisations as part of it functions. Relating with some organisations on a case-by-case basis. They relate with law firms, accounting firms and other Designated Financial and Non-Financial Institutions (DNFIs) when investigating cases related to them.



About

The CCB was established in Nigeria in 1979 during the Second Republic after 13 years of military rule. The 1979 Constitution provided a list of Codes of Conduct for public officers. The military administration of Murtala /Obasanjo inaugurated a Board before handing over power to the civilian government in July 1983, which could not make appreciable impact because of the inability of the National Assembly of the second republic to pass the enabling law. Several years later in 1989, the Bureau got its legal mandate under the Babangida regime.

The Code of Conduct provision has since then maintained a permanence of some sort, in the 5th schedule of all constitutions following thereafter; 1989, 1993, 1995, 1999 and the current 1999 constitution (as amended).

CCB Mission

To establish and maintain a high standard of public morality in the conduct of government business, and to ensure that the actions and behaviour of public officers conform to the highest standards of public morality and accountability.

Duties of the CCB

- Receive declarations by public officers under paragraph 12 of part 1 of the fifth schedule to the constitution.
- Examine the declaration in accordance with the requirements of the code of conduct or any law.
- Retain custody of such declaration and make them available for inspection by any citizen of Nigeria on such terms and conditions as the National Assembly may prescribe.
- Ensure compliance with and where appropriate, enforce the provisions of the code of conduct or any law relating thereto.
- Receive complaints about non-compliance with or breach of the provision of the code of conduct or any law in relation there to, investigate complaints and, where appropriate, refer such matters to the code of conduct tribunal.
- Appoint, promote, dismiss and exercise disciplinary control over staff of the code of conduct bureau in accordance with the provisions of an act of the National Assembly enacted in that behalf and
- Carry out such other functions as may be conferred upon it by the National Assembly

Administrative Structure:

No detailed structure of the CCB administration is available, however departments include:

- Education and Advocacy Services
- Legal Services
- Intelligence, Investigation and Monitoring
- Finance and Accounts
- State and Local Government Services
- Federal Public Service
- Human Resources Management
- Federal Political Office Services

Budget, Staff and Annual Reports

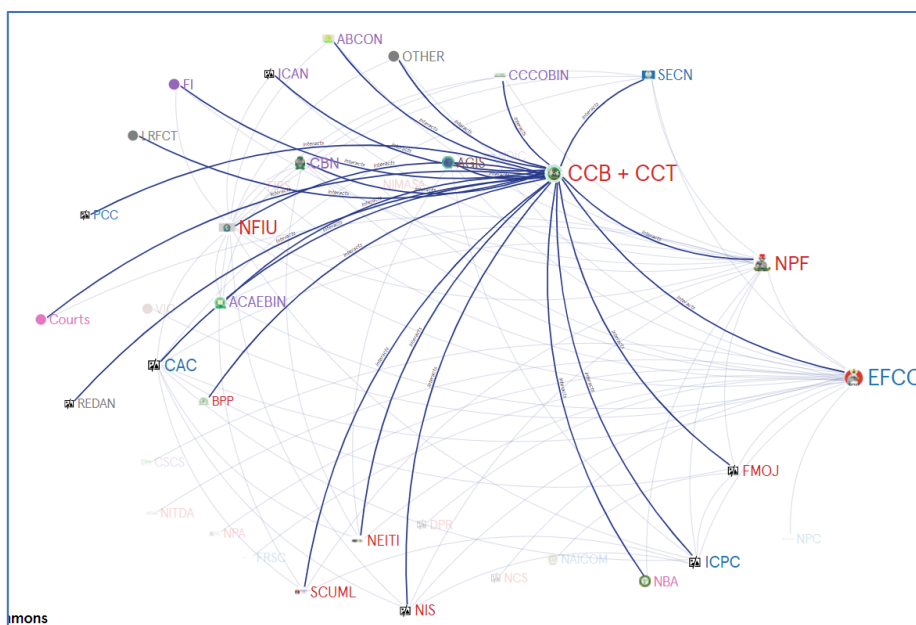
No budgeting information available.

Staff levels (according to Wikipedia) currently 2000

Last annual report available on the website is for Legal Department for 2012

Interactions

Members who attended the Abuja workshop commented that they interact with the following agencies: Corporate Affairs Commission, courts, Registry of various states, Banks, NFIU, Federal ministry of justice, code of conduct tribunal and all other ministries, departments and agencies.



The Nigerian Police Force (NPF) Website - [NPF Official Website](#)

About

The Nigeria Police Force, founded in 1930, is the principal law enforcement agency in Nigeria with staff strength of about 371,800. There are currently plans to increase the force to 650,000, adding 280,000 new recruits to the existing 370,000. The main headquarters is based in Abuja.

Mission Statement

- To partner with other relevant Security Agencies and the public in gathering, collating and sharing information and intelligence with the intention of ensuring the safety and security of the country
- To participate in efforts aimed at addressing the root causes of crime while ensuring that any criminal act is investigated so as to bring the criminals to justice in a fair and professional manner
- To engender an efficient, effective, well-trained and highly motivated workforce, with deliberate efforts aimed at improving the capacity and welfare of all officers and men of the Force
- To build a people's friendly Police Force that will respect and uphold the fundamental rights of all citizens.
- To build a gender sensitive and gender friendly Police Force that will give equal opportunity to female Police Officers, while at the same time respecting their peculiarities

Structure

The force consists of 7 departments:

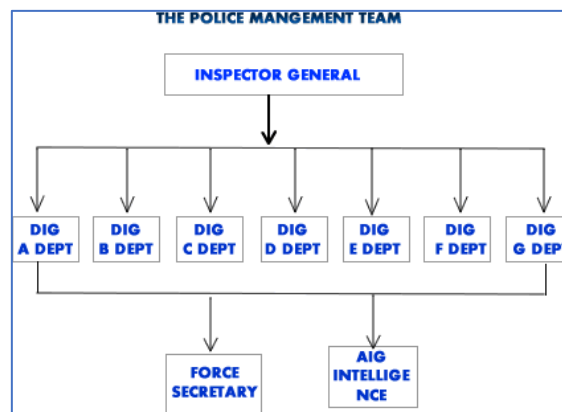
- Administration

- Operation
- Logistics and Supply
- Investigations and Intelligence
- Training and Command
- Research and Planning, and;
- ICT

The Nigeria Force is further structured in line with the geo-political structure of the Country, with provisions for supervisory formations. The structure formation enables Police operational of the internal Territory of Nigeria.

- Force Headquarters
- Zonal Headquarters
- State Commands Headquarters
- Divisional Police Headquarters
- Police Station
- Police Post
- Village Police Post.

The management team consists of 7 departmental heads, the Force Secretary and the Inspector General of Police at its head.



The function of the management team is decision making, impacting on the activities within the secretariat, individual departments, and the force as a collective body. Although the management team is technically headed by the IG, it is common for the team to hold deliberations without the IG.

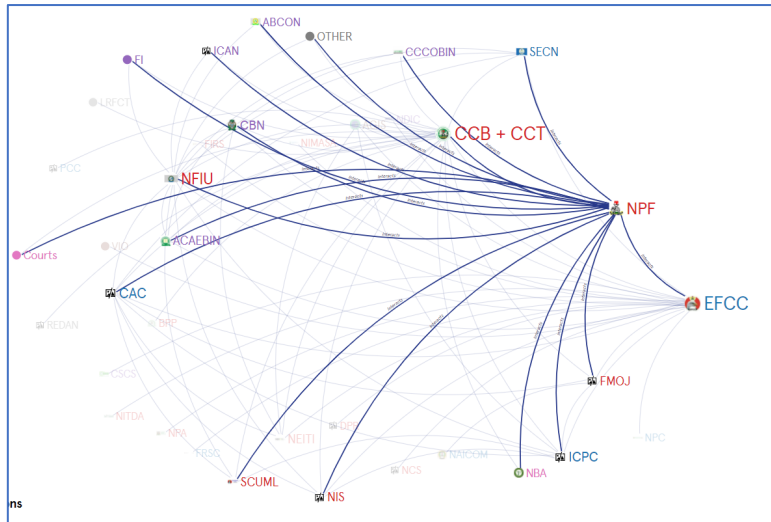
Budget, Staff and Annual Reports

For a capital budget estimate of N342.9 billion for 2018, the force received only N25.2 billion. A very large shortfall. (source is <https://punchng.com/igs-alarm-on-police-strength-funding/>). Staffing is 371,000.

No Annual Reports are available, however, these seem to be handled by the Research and Planning department according to the official website.

Interactions

Members who attended the Abuja workshop commented that they interact with the following agencies: Corporate Affairs Commission, Ministry of Justice, DPP, NFIU, CBN, SEC, Nigeria Immigration Service, Banks other Law Enforcement Agencies.



Nigerian Extractive Industries Transparency Initiative (NEITI) Website - [NEITI Official Website](#)

About

In 2003, Nigeria voluntarily signed up to the global Extractive Industries Transparency Initiative (EITI). The decision to accede to the EITI and establish the NEITI was taken in the context of the comprehensive socio-economic reform programme embarked upon by the Federal Government of Nigeria during the second term of the Obasanjo administration which commenced on May, 29, 2003. The reform programme was encapsulated in the National Economic Empowerment Development Strategy (NEEDS).

It focused on four main areas. These were: improving Nigeria’s macroeconomic environment; pursuing structural reforms; strengthening public expenditure management; and implementing institutional and governance reforms. Implementing the EITI in Nigeria by establishing the NEITI was part of the institutional and governance reforms. Nigeria joined the EITI basically to promote prudent management of revenues from its abundant natural resources to reduce poverty and ensure sustainable development. The NEITI is the Nigerian national sub-set of the global EITI.

Mandate/Duties of NEITI

Vision: A Nigeria whose extractive sector is transparent, accountable, and beneficial to all Nigerians.

Mission: To institutionalise accountability mechanisms and processes aimed at instilling a culture of transparency in Nigeria’s extractive sector for the benefit of all.

Structure

The governing structure of the agency is provided in its open source, however, while the organisational structure is not clearly delineated, no other information required is available in the open source of the agency. The organogram for NEITI can be viewed and downloaded here [NEITI Structure Organogram](#)

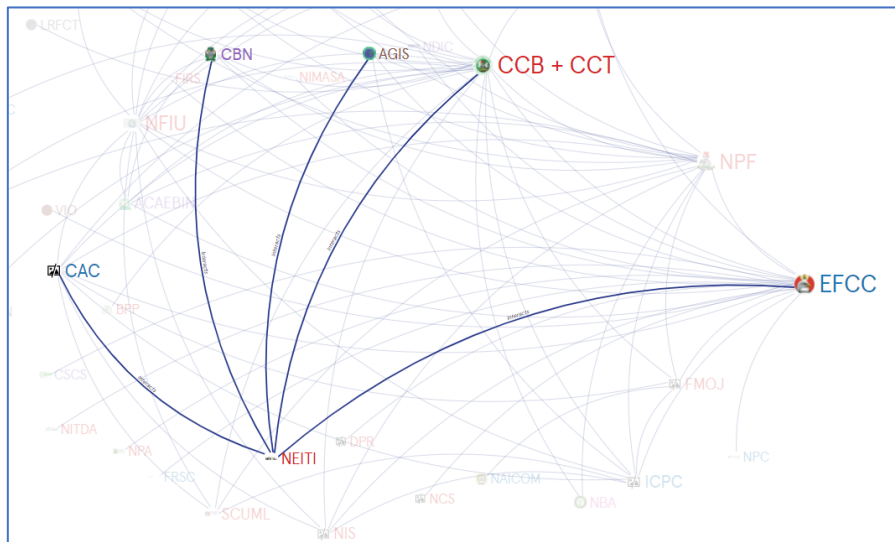
Budget, Staff and Annual Report

- Current available nominal roll suggests 55 staff members
- The most recent Annual report – **Year 2018**
- The most recent Annual budget data (Total allocation) – **N1,271,295,284 (Year 2016)**
<https://neiti.gov.ng/index.php/aboutus/governing-structure>

<https://neiti.gov.ng/index.php/resources/internal-resources/annual-neiti-eiti-reports>
<https://neiti.gov.ng/index.php/neiti-strategic-plan/category/83-2016-budget>

Interactions

Members who attended the Abuja workshop commented that they interact with the following agencies: DPR, MED, CAC, CBN, NNPC, MMSD, EFCC, MPR, Government Agencies such as department of Petroleum Resources, Mining Cadastral Office and NEITI's Companies Forum comprising of all oil & gas and solid minerals companies operating in the Nigerian extractive sector.



Bureau of Public Procurement (BPP) Website - [BPP Official Website](#)

About

The introduction of Public Procurement Reforms in Nigeria followed a World Bank Country Procurement Assessment survey conducted in 1999 which established the link between poor/weak public procurement procedures and corruption as well as its far-reaching negative consequences on national development especially in the area of infrastructural development in Nigeria.

The Assessment Report revealed that 60k was being lost to underhand practices out of every N1.00 spent by Government and that an average of ten Billion US Dollars (\$10b) was being lost annually due to fraudulent practices in the award and execution of public contracts through inflation of contract cost, lack of procurement plans, poor project prioritization, poor budgeting processes, lack of competition and value for money and other kinds of manipulations of the procurement and contract award processes.

In order to address the above shortcomings, the Federal Government initiated the Public Procurement Reform as part of its Economic Reform agenda designed to restore due process in the award and execution of federal government contracts. This led to the setting up of the Budget Monitoring and Price Intelligent Unit (BMPIU known as Due Process) in 2001 to implement the Federal Government's Public Procurement Reform Policy aimed at minimizing open abuses to known rules, processes and standards in the award and execution of public sector contracts in Nigeria.

Following the growing public demand that the reforms are sustained and institutionalized with legal backing, a Public Procurement Bill was articulated in 2003/2004 by the Leadership of

BMPIU and presented to the National Assembly. The Public Procurement Bill was thereafter passed by the National Assembly on the 30th of May, 2007 and subsequently signed into Law by Mr. President on the 4th of June, 2007.

Mandate

The Public Procurement Act 2007 established the Bureau of Public Procurement charged with the responsibility to amongst others, provide Legal and institutional framework and Professional Capacity for public procurement in Nigeria.

Duties

The objectives of the Bureau of Public Procurement are to;

- Harmonise existing government policies and practices on public procurement to ensure probity, accountability and transparency in the procurement process;
- Establish pricing standards and benchmarks;
- Ensure the application of fair, competitive, transparent, value-for-money standards and practices for the procurement and disposal of public assets;
- Attain transparency, competitiveness, cost effectiveness and professionalism in the public sector procurement system.

Structure

No information on the structure or departments of BPP is available on their website.

Budget, Staffing and Annual Report

Likewise, the website does not contain sufficient information about these 3 subjects.

Interactions

No information was supplied about their interactions, however, Code of Conduct Bureau has cited themselves to interact with Agencies like this.

The Federal Ministry of Justice Website - [FMOJ Official Website](#)

About

According to Wikipedia, *the Federal Ministry of Justice is the legal arm of the government of Nigeria, primarily concerned with bringing cases before the judiciary that are initiated or assumed by the Government. It is headed by the Attorney General of the Federation who also serves as the Minister for Justice.*

Duties of the FMOJ

- Ensuring access to justice for all persons and the observance of the rule of law and due process by all MDAs.
- Prosecuting crimes against the State and defending civil cases on behalf of Government.
- Negotiating and vetting Contracts/Agreements on behalf of MDAs to protect national interest.
- Rendering timely quality legal advice and ancillary services to MDAs through the pool of Legal Advisers posted to them.
- Facilitating the early translation of Government policies into legislation through the Ministry's legal drafting function.
- Ensuring close collaboration with stakeholders, government agencies, civil society and the international community in order to improve on justice delivery.
- Advising government on its treaty obligations, in addition to other sundry services to the legal profession.
- Providing guidelines on international and local asset recovery regime.
- Tracking of all assets recovered on behalf of the federal government by various law enforcement and anti-corruption agencies.

- Assisting the Ministry of Finance in Developing a Whistle-Blowers' Policy.

Structure

(a) Professional Departments:

- (i) Department of Public Prosecutions of the Federation (DPPF).
- (ii) International and Comparative Law (ICL).
- (iii) Civil Litigation and Public Law (CL&P).
- (iv) Solicitors Department (SD).
- (v) Legal Drafting (LD).
- (vi) Citizens' Right (CR).
- (vii) Law Reporting and Publications (LRP).

(b) Service Departments:

- (i) Human Resources Management (HRM).
- (ii) Planning, Research and Statistics (PRS).
- (iii) Finance and Account (F & A).
- (iv) General Services.
- (v) Reform Coordination and Service Improvement (RCSI).
- (vi) Procurement.

(c) Units:

- (i) Information and Protocol
- (ii) Internal Audit
- (iii) Freedom of Information Act Implementation
- (iv) Central Authorities
- (v) Justice Sector Reform Committee.
- (vi) Cybercrime
- (viii) ICT

The Organizational Chart for the Federal Ministry of Justice is not currently available.

Budget, Staff and Annual Report

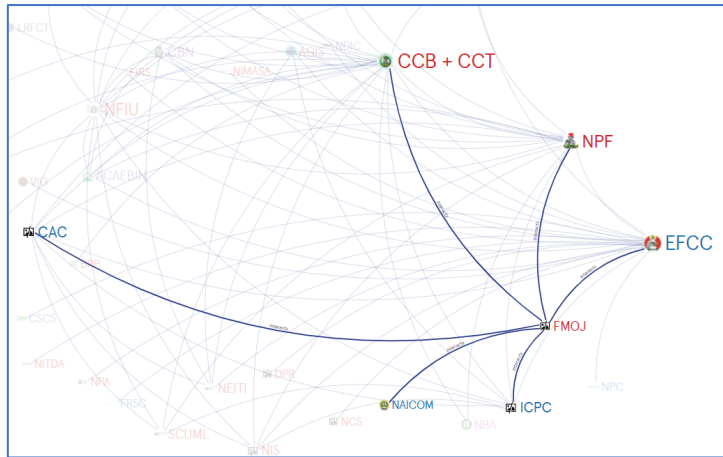
No budget information available on the official website.

Current Nominal Roll for the Federal Ministry of Justice shows staffing of 1580 staff.

The website contains reports from departments within the Ministry, these are from 2016 or further back in some instances.

Interactions

Members who attended the Abuja workshop commented that they interact with the following agencies: EFCC, NAICOM, CAC (extra interactions confirmed via Workshop meetings with other agencies).



The Nigerian Financial Intelligence Unit (NFIU) Website - [NFIU Official Website](#)

About

The Nigerian Financial Intelligence Unit (NFIU) is the Nigerian arm of the global Financial Intelligence Unit (FIU) domiciled within the Central Bank of Nigeria as an autonomous unit and operating in the African region. The NFIU seeks to comply with international standards on combating money laundering and financing of terrorism and proliferation.

Mission Statement

The NFIU’s mission is to safeguard the Nigerian financial system and contribute to the global fight against money laundering, terrorism financing and related crimes through the provision of credible financial intelligence.

Power/Mandate

The NFIU largely draws its powers from the Money Laundering (Prohibition) Act 2011 as amended in 2012 and the Nigerian Financial Intelligence Unit Act, 2018. The core mandate of the NFIU as required by international standard is to serve as the “national centre” for the receipt and analysis of: (a) suspicious transaction reports; and (b) other information relevant to money laundering, associated predicate offences and terrorist financing, and for the dissemination of the results of the analysis to law enforcement and anti-corruption agencies.

Duties

The NFIU has the responsibility to:

- Receive currency transactions reports, suspicious transactions reports, currency declaration reports and other information relating to money laundering and terrorist financing activities from financial institutions and designated non-financial institutions (DNFIs)
- Receive reports on cross-border movement of currency and monetary instruments.
- Maintain a comprehensive financial intelligence database for information collection, analysis and exchange with counterpart FIUs and law enforcement agencies around the world.
- Advise the government and regulatory authorities on prevention and combating of economic and financial crimes.
- Provide information relating to the commission of an offence by entities and subjects linked to another jurisdiction to foreign financial intelligence unit based on the membership of Egmont Group or on the basis of bilateral cooperation.
- Promote public awareness and understanding of matters relating to economic and financial crimes, money laundering & financing of terrorist activities.
- Liaise with compliance officers and ensure strong compliance culture by reporting entities.

Structure

No structure of operations or departments is viewable on the official website, however they do list all departments within the NFIU:

- Legal and Cooperation Department (LC)
- Compliance Department
- Monitoring and Analysis Unit
- Strategic and Analysis Department
- General Administration Unit
- ICT Department Unit

Budget, Staff and Annual Reports

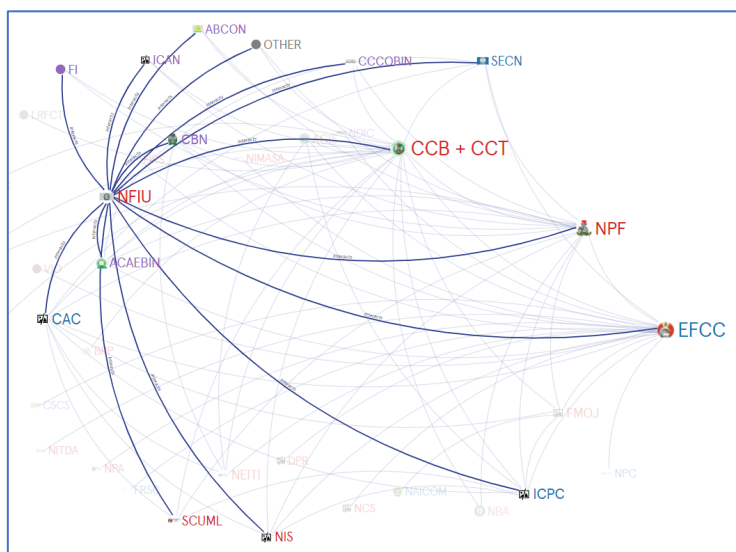
The most recent Annual report – **Year 2011**

The most recent Activity report – **Year 2015**

The latest update on the budget for NFIU is available through a news article dated 22nd of October 2019 [News Article Premium Times Nigeria](#).

Interactions

Members who attended the Abuja workshop commented that NFIU interact with the following agencies: Central Bank of Nigeria as their lead agency; All Financial Institutions in Nigeria (Banks), EFCC, ICPC, CCB, NPF, NDIC, FIRS, CAC, ONSA, NAIC, OFIs, Customs, DNFBPs, NIS.



Special Control Unit Against Money Laundering (SCUML) website - [SCUML Official Website](#)

About

SCUML was established by the Federal Government in September 2005 in compliance with the provisions of the Money Laundering (Prohibition) Act, 2004 which was subsequently repealed and amended to Money Laundering (Prohibition) Act 2011(as amended). SCUML was created as part of measures for the implementation of the Financial Action Task Force (FATF) Recommendations on Anti- Money Laundering/Combating the Financing of Terrorism (AML/CFT) in Nigeria. The FATF requires Countries to implement 40 Recommendations which are considered as international standard for combating money laundering and terrorist financing as well as the financing of the proliferation of weapons of mass destruction (WMD).

The recommendations include amongst others the establishment of Legal and Institutional framework for the effective implementation of the AML/CFT measures in all Countries. This led to the enactment of the Money Laundering (Prohibition) Act, 2011 (as amended) and the Terrorism (Prevention) Act, 2011, (as amended) in Nigeria. It was created under the Money Laundering (Prohibition), Act, 2011 (as amended) to implement specific sections of the Act in line with the FATF recommendations for the implementation of AML/CFT measures within the Designated Non- Financial Institutions (DNFIs) Sector in Nigeria. SCUML is statutorily under the Federal Ministry of Industry, Trade and Investment but operationally domiciled within the Economic and Financial Crimes Commission (EFCC) as the Commission drives the operational activities of the Unit in line with Sections 6(C) and 7(2) of the EFCC Establishment Act, 2004.

Mandate

SCUML has the mandate to monitor, supervise and regulate the activities of DNFIs in Nigeria in consonance with Nigeria's AML/CFT regime. The DNFIs as defined under section 25 of the Money Laundering (Prohibition) Act, 2011 (as amended) are:

- Dealers in Jewellery
- Car dealers
- Dealers in luxury goods
- Audit firms
- Tax consultants
- Clearing and settlement companies
- Supermarkets
- Casinos, Pool Betting and lottery businesses
- Law firms, notaries, and other independent legal practitioners
- Accountants and Accounting Firms
- Trust and Company Service Providers
- Estate Surveyors and Valuers
- Dealers in precious stones and metals
- Non-governmental organizations (NGOs, NPOs, FBOs, CSOs)
- Importers and dealers in cars or any other automobiles
- Construction companies
- Consultants and consulting companies
- Hospitality Industry
- Real estate agents, Estate developers, Estate Agents and Brokers
- Mortgage Brokers
- Dealers in mechanized farming equipment and machinery
- Practitioners of mechanized farming.

Duties of SCUML

SCUML performs the following key functions in furtherance of its mandate:

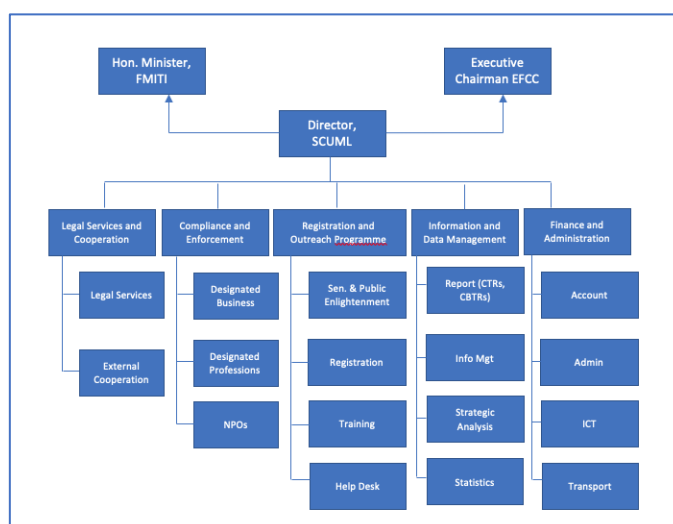
- Registration and certification of DNFIs in Nigeria.
- Sensitization of DNFIs in Nigeria on their compliance obligations, under the Money Laundering (Prohibition) Act 2011 (as amended) and the implementation guidelines.
- Monitoring and supervision of the activities of DNFIs as it relates to AML/CFT.
- Conducting off-site, on- site, and spot checks inspection of DNFIs.
- Taking necessary enforcement actions to ensure compliance with the AML/CFT Laws and Regulations.
- Collection of statutory reports: Cash based transaction reports (CBTRs) and Currency Transaction Reports (CTRs) for onward forwarding to the Nigeria Financial Intelligence Unit (NFIU).
- Establishment and maintenance of comprehensive database of DNFIs and their financial transactions to support tactical, operational and strategic analysis as well as policy options in combating ML/FT.

- Strategic analysis using available data to identify emerging trends and patterns in money laundering and terrorist financing.
- Provision of vital information relating to DNFI's money trails to assist criminal investigations by Law Enforcement Agencies in order to boost the fight against economic and financial crimes within the DNFI sector in Nigeria.
- Collaboration with stakeholders to ensure compliance with AML/CFT measures within the DNFI sector in Nigeria.

Structure

SCUML has its Head Office in Abuja and nine regional offices located in Lagos, Port Harcourt, Enugu, Kano, Kaduna, Gombe, Ibadan, Benin and Maiduguri. Operationally, SCUML is divided into five Sections as follows:

- Compliance & Enforcement;
- Registration and Outreach Programme;
- Information & Data Management; and
- Finance and Administration.
- Legal Services and Cooperation



Budget, Staff and Annual Reports

The most recent Annual report – **Year 2018** Within the 2018 Annual Report [[Downloadable Here](#)], the budget came directly from EFCC, with the FMOJ having funded nothing to SCUML in the year. The staff strength of SCUML as at 31/12/2018 was 63 distributed across the offices as follows:

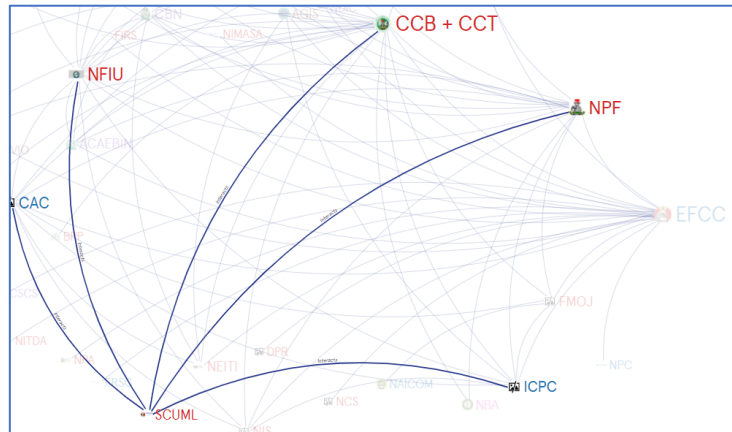
- Abuja - 31
- Lagos - 10
- Port Harcourt - 7
- Kano - 6
- Enugu - 4
- Gombe - 2
- Kaduna - 1
- Maiduguri - 1
- Ibadan – 1

The staff of the Unit are drawn from the Federal Ministry of Industry, Trade and Investment (FMITI) and the Economic and Financial Crimes Commission (EFCC). Out of 63, a total of 55 staff are from the Commission, while the Ministry has 8.

Interactions

Members who attended the Abuja workshop commented that they interact with the following agencies:

- 1.Nigerian Financial Intelligence Unit (NFIU)
- 2.Cooperate Affairs Commission (CAC)
- 3.Nigeria Drugs Law Enforcement Agency (NDLEA)
- 4.The Nigerian Police Force (NPF)
- 5.Independent Corrupt Practices and other Related Matter Commission (ICPC)



Public Complaint Commission Website - [PCC Official Nigeria](http://www.pccnigeria.gov.ng)

About

In Nigeria, the Ombudsman is known as the Public Complaints Commission. It is the body responsible for the control of Administrative Excesses or injustice at Federal, State and Local Government levels. It was set up to address complaints lodged by aggrieved citizens or residents in Nigeria against administrative injustice. The Act establishing the Commission is ACT, CAP 37 LFN (2004).

Mandate

- To investigate and conduct research in MDA's, private companies and officials of these bodies.
- To investigate administrative procedures of any court of law in Nigeria.
- To report crimes in the course or after investigation
- To report any erring officer for disciplinary action.
- To interpret policies of government and advice government and companies
- To make public reports after investigations.
- To have access to all information
- To make recommendations especially after pro-active investigation.

Powers and Duties of the Commission

By section 5(1) of the act, all commissioners of the commission shall be responsible to the National Assembly but the Chief Commissioner shall be responsible for co-ordinating the work of all other Commissioners. Section 5(2) gives a commissioner power to investigate either on his own initiative or by following complaints lodged before him by any other person, or any administrative act undertaken by;

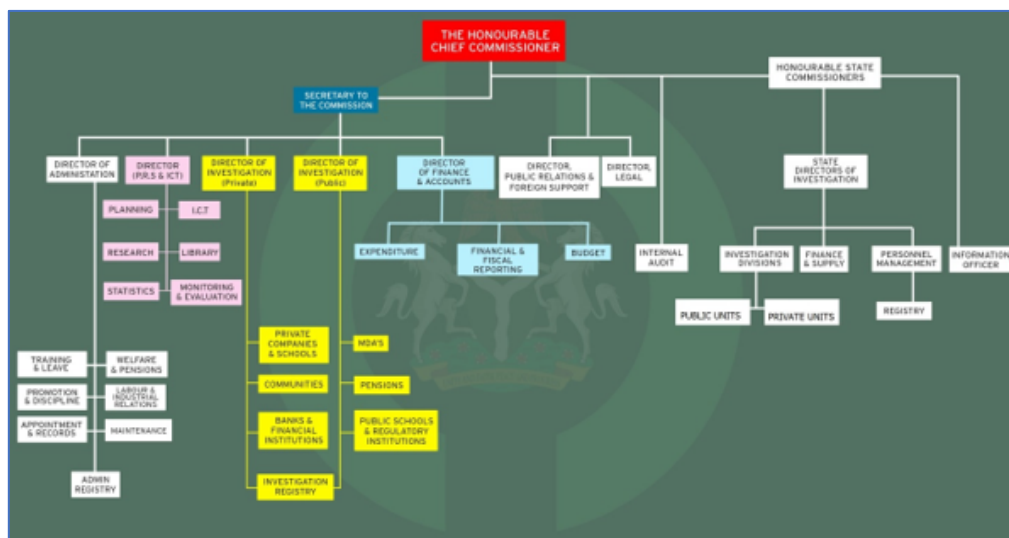
1. Any Department or Ministry of the Federal or any State Government.
2. Any Department of any local government authority (however designated) set up in any State of the Federation.
3. Any statutory corporation or public institution set up by any Government in Nigeria.

4. Any company incorporated under or pursuant to the Companies and Allied Matters Act whether owned by any Government or by private individuals in Nigeria or otherwise howsoever; or
5. Any officer or servant of the afore-mentioned bodies.

Structure

The Commission's investigation department is divided into 4 sections each handling a specific area. These are:

- Private sector
- Pensions
- Public sector
- Schools
- Community Relations
- Banking and financial institutions.



Budget, Staff and Annual Reports

The latest Annual Report from PCC can be found here [PCC Annual Report 2017](#) In this report for 2017, the Annual Budget was 4.65 billion Naira of which 100% was implemented. Staffing as of the end of 2017 shown on the Nominal Roll was 2,435 staff members throughout all departments.

Interactions

Generally, the PCC only interacts when a complaint is made, therefore its main interaction is through CCB (Code of Conduct Bureau).

Central Bank of Nigeria Website - [CBN Official Website](#)

About

The Central Bank of Nigeria is the Central bank and apex monetary authority of Nigeria established by the CBN Act of 1958 and commenced operations on July 1, 1959.

Mandate and Duties

The mandate of the Central Bank of Nigeria (CBN) is derived from the 1958 Act of Parliament, as amended in 1991, 1993, 1997, 1998, 1999 and 2007. The CBN Act of 2007 of the Federal Republic of Nigeria charges the Bank with the overall control and administration of the monetary and financial sector policies of the Federal Government.

The objects of the CBN are to:

- Ensure monetary and price stability
- Issue legal tender currency in Nigeria
- Maintain external reserves to safeguard the international value of the legal tender currency
- Promote a sound financial system in Nigeria
- Act as Banker and provide economic and financial advice to the Federal Government.

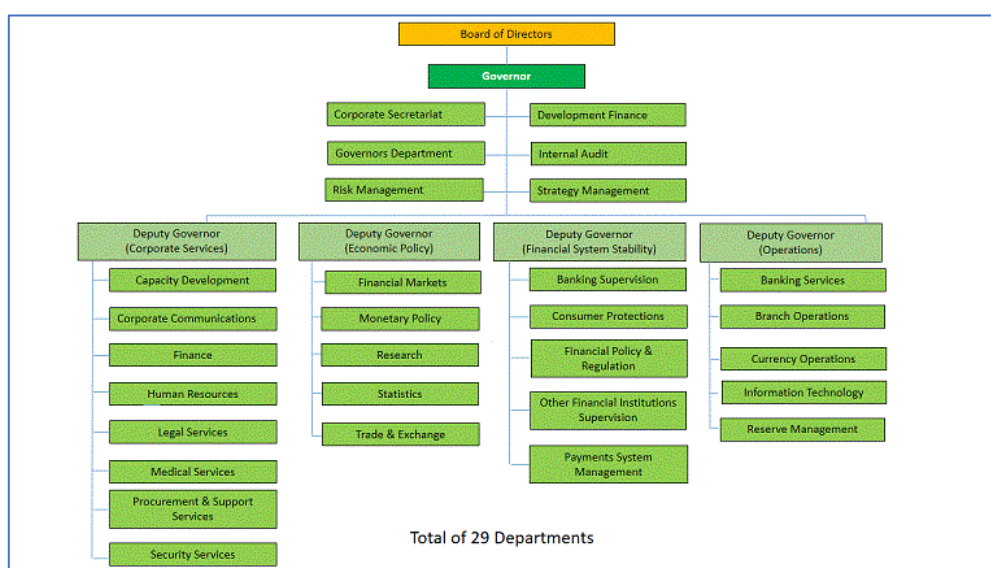
Consequently, the Bank is charged with the responsibility of administering the Banks and Other Financial Institutions (BOFI) Act (1991) as amended, with the sole aim of ensuring high standards of banking practice and financial stability through its surveillance activities, as well as the promotion of an efficient payment system. In addition to its core functions, CBN has over the years performed some major developmental functions, focussed on all the key sectors of the Nigerian economy (financial, agricultural and industrial sectors). Overall, these mandates are carried out by the Bank through its various departments.

Structure

In March 2010, the Central Bank of Nigeria launched its restructuring program tagged Project ACE with a view to repositioning and reinventing CBN for sustainable improvement of overall Accountability, Communication, Efficiency and Effectiveness.

There are 28 Departments in the Central Bank of Nigeria grouped in order of related performance and job descriptions to facilitate smooth operations and management of those department. The formation of these directorates also reduces the pressure that would have brought to bear on the chief executive (the Governor CBN). Each directorate is headed by deputy governor. Management approved the establishment of 5 directorates:

- Corporate Services Directorate
- Economic Policy Directorate
- Financial System Stability Directorate
- Governors' Directorate
- Operations Directorate



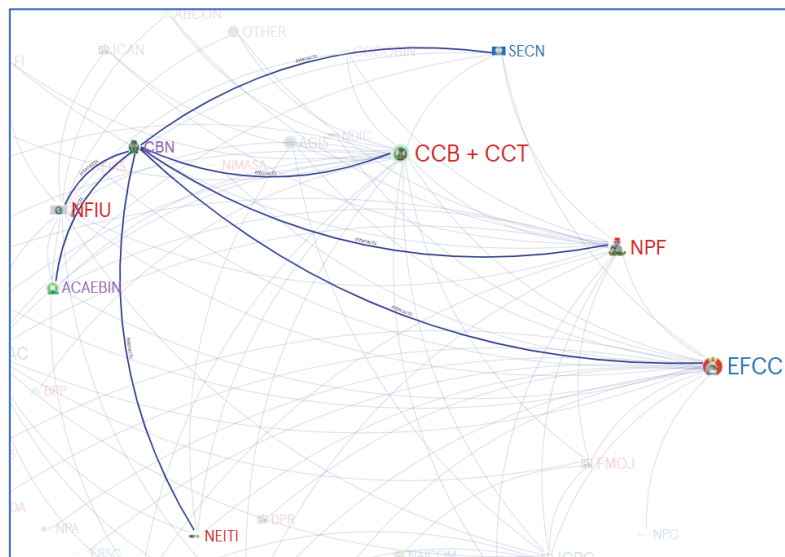
Budget, Staff and Annual Reports

CBN Annual Reports can be found on the official website dating back to 2009. Here is the 2018 Annual Report [CBN 2018 Annual Report](#), it includes budget information.

Staff numbers in the 2018 report were 7,893, broken down as follows:

- 3 Governor
- 521 Executive
- 4,746 Senior
- 2,623 Junior

Interactions



Other Agencies against corruption

There are several agencies who do not directly deal with corruption offences, however, play a role within the cradle to grave process of investigation either through prevention, providing intelligence through SAR process or analysis and are listed as follows:

Real Estate Developers Association of Nigeria Website - [REDAN Official Website](#)

About

REDAN Membership is by application and is only open to corporate entities. The applicant must be an estate development company or involved in business related to the housing industry or commercial real estate development including building of residential, commercial or industrial structures, including shopping centres, plazas or other commercial structures. Consequently, membership of REDAN is open to:

- Limited Liability Companies
- Registered Societies
- Partnerships
- Parastatals of State or Federal Governments who engage in real estate development

REDAN also seeks to achieve positive relations with all stakeholders connected with the housing industry including organizations, producers, providers, financiers and landowners. The association also strives to play an active role in the promotion of research and development of building materials and systems, as well as standard setting for the industry.

An association like this provides a deep insight and a credible evidence source for investigations and cases related to financial corruption and money laundering. A minimal amount (only Code of Conduct Bureau) of the agencies involved in the process of bringing cases to conclusion and conviction have cited that REDAN is one of the agencies they interact

with in their investigations. More of the agencies involved with the process should be interacting with REDAN, particularly those gathering evidence for cases.

Nigerian Bar Association Website - [NBA Official Website](#)

About

The Nigerian Bar Association (NBA) is a non-profit, umbrella professional association of all lawyers admitted to the bar in Nigeria. It is engaged in the promotion and protection of human rights, the rule of law and good governance in Nigeria. The NBA has an observer status with the African Commission on Human and People's Rights, and a working partnership with many national and international non-governmental organizations concerned with human rights, the rule of law and good governance in Nigeria and in Africa.

The NBA is made up of 125 branches, 3 professional sections, 2 specialized institutes, 6 practice-cadre forums, and high level leverage in the political society in Nigeria. Its National Secretariat is managed from Abuja. Its organizational Structure comprises a National Executive Committee, a National Officers/ Management Board, Sections, forums, committees, Working Groups and a National Secretariat.

Interactions

It should be noted that the National Bar Association only interacts with the NPF and CCB/CCT. A surprisingly small number considering the NBA is a very legitimate and valuable source of help in proceedings in trial and court. They would be a large help to many of the prosecuting agencies, providing professional guidance.

Corporate Affairs Commission CAC Website - [CAC Official Website](#)

About

The Corporate Affairs Commission was established by the Companies and Allied Matters Act, which was promulgated in 1990 to regulate the formation and management of companies in Nigeria. The establishment of the Corporate Affairs Commission as an autonomous body was as a result of the perceived inefficiency and ineffectiveness of the erstwhile Company Registry, a department within the Federal Ministry of Commerce and Tourism which was then responsible for the registration and administration of the repealed Companies Act of 1968.

Functions of the Commission

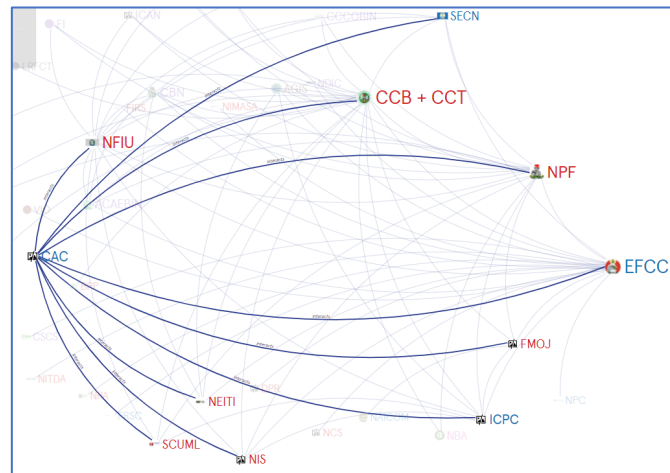
The functions of the Commission as set out in section 7 of the Companies and Allied Matters Act, includes the following:

- To administer the Act, including the regulation and supervision of the formation, incorporation, management and winding up of companies
- To establish and maintain companies registry and offices in all the states of the Federation suitably and adequately equipped to discharge its functions under the Act or any law in respect of which it is charged with responsibility
- Arrange and conduct an investigation into the affairs of any company where the interests of the shareholders and the public so demand
- To undertake such other activities as are necessary or expedient for giving full effect to the provisions of the Act.
- The Commission also registers Business Names, and Incorporated Trustees as well as provides a wide range of ancillary services

The CAC interacts with all agencies of government involved in the fight against corruption, like EFCC, OGP Secretariat Nigeria, Federal Ministry of Justice, Nigerian Extractive Industry Transparency Initiative, Code of Conduct Bureau, ICPC, Special Presidential Investigation

Panel for the recovery of public property, SCUML, NFIU, Nigeria Customs, Nigeria Police, Nigeria Army, Nigeria Immigration Service, Civil Defence Corps, Open Ownership (UK) , Transparency International Nigeria.

Interactions



SEC Nigeria Website – [SEC Official Website](#)

About

The origin of the Securities and Exchange Commission dates back to 1962, when an ad hoc consultative and advisory body, known as the Capital Issues Committee, was established under the aegis of the Central Bank of Nigeria (CBN). Its mandate was to examine applications from companies seeking to raise capital from the capital market and recommend the timing of such issues to prevent issues clustering which could overstretch the market's capacity. The Committee operated within the Central Bank of Nigeria unofficially as a capital market consultative and advisory body with no regulatory framework.

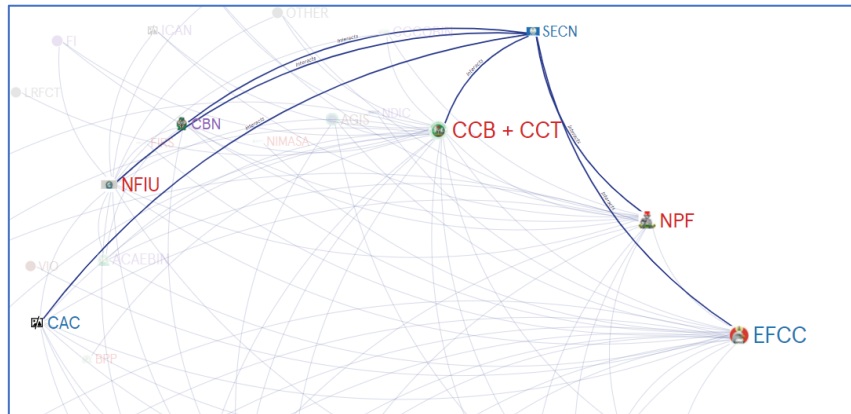
The Securities and Exchange Commission (SEC) joined the International Organisation of Securities Commissions (IOSCO) in June 1985. The IOSCO is a body of Securities Commissions with the goal of cooperating in developing, implementing and promoting adherence to internationally recognised and consistent standards of securities market regulation. The Nigerian SEC qualified as an Appendix 'A' Signatory to the IOSCO MMOU in 2006 and has continuously been benchmarking its market rules and regulations against those of IOSCO, the global international standards setter.

In regulating the market, the Commission undertakes the following activities in order to protect investors, market operators and also ensure market integrity. Registration of securities and market intermediaries to ensure that only fit and proper persons/institutions are allowed to operate in the market. Instruments and persons registered in the market are:

- Securities/Commodity Exchanges/Capital Trade Points
- Futures, Options and Derivatives Exchanges
- Depository, Clearing and Settlement agencies
- Capital Market Operators:
- Issuing Houses
- Securities dealers/Stock brokers/Sub- brokers
- Registrars/Transfer agents
- Trustees
- Reporting Accountants
- Solicitors

- Investment Advisers etc.
- Securities:
- Equities
- Debentures
- Debt instruments
- Collective investment schemes

SEC Interactions



Association of Chief Audit Executives of Banks in Nigeria (ACAEBIN) Website - [ACAEBIN Official Website](#)

The ACAEBIN presides over the financial sector in Nigeria. It provides both training and audit standards to Financial Institutions to help maintain a fundamental, efficient and regulated standard. Their website above contains information on current officers and secretariats. Chiefly the ACAEBIN is helping bring a more modern and effective paper trail to Nigeria’s financial sector which benefits prosecuting agencies in their investigations and evidence gathering techniques and also helps by hindering corrupt practices from laundering through financial loopholes.

Interactions

They have been cited to interact with, The Central Bank of Nigeria, Economic & Financial Crimes Commission., Various Law Enforcement Agencies notably DSS, NPF.

