Nigerian Anti-Corruption Initiatives

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NIGERIAN ANTI-CORRUPTION INITIATIVES

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INTRODUCTION

As the global world embarks on the fight against corruption, there is much need for a developing country like Nigeria to join the fight. Nigeria is a member of the Organization of Petroleum Exporting Countries (OPEC), but the oil revenues it receives has not translated into an improved economy because of corruption and other inefficiencies.1 Corruption poses serious developmental challenges and undermines democracy and governance; it weakens governmental institutions and retards economic growth as it undermines foreign investments and siphons available resources needed to provide public services.2 Consequently, the current global war against corruption was initiated to combat all forms of corrupt practices that have hindered the development of countries like Nigeria.

In 1977, the United States enacted the Foreign Corrupt Practices Act (FCPA) with the two primary functions of criminalizing bribery and eliminating the tax deductibility of bribery.3 Fearing that the law would disadvantage American companies when bidding for work abroad, the American government started pressuring other countries to follow suit.4 As a result of the mounting pressure, in 1996 the Inter-American Convention against Corruption was

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4 Kelly, supra note 3.
created and shortly thereafter, in 1997, the Organization for Economic Cooperation and Development (OECD) introduced the Convention on Combating Bribery of Foreign Public Officials in International Transactions (Anti-Bribery Convention) and it soon became the most widespread anti-corruption initiative to combat bribery.\(^5\)

In 2002, the United Kingdom followed suit by introducing the Extractive Industries Transparency Initiatives (EITI).\(^6\) This initiative is an informational guideline aimed at increasing the transparency of payments and revenues by companies to governments in the extractive industries.\(^7\) It has provisions similar to the FCPA in the United States, including the characteristic of being a tough anti-bribery law, which no longer allows companies to make facilitating payments used to expedite routine business needs.\(^8\)

Currently, almost every country, including Nigeria, has adopted some form of anti-corruption law.\(^9\) The fact that the anti-corruption organization, Transparency International (TI), has consistently ranked Nigeria as one of the top three most corrupt nations in the world on its Corruption Perception Index makes it clear that the Nigerian government had to take action against the corruption issue plaguing their country.\(^10\)

The current initiatives undertaken by the Nigerian government to correct Nigeria's global image are the focus of this article. Part I addresses the history of corrupt practices in Nigeria, the types of corrupt practice prevalent in Nigeria and the current initiatives taken by the Nigerian government to eradicate corruption through a series of anti-corruption measures. Part II discusses other global multilateral anti-corruption laws that have helped with


\(^{7}\) Id. (Extractive Industries are those industries that deal with oil and gas extractions).


\(^{9}\) Philip M. Nichols, The Myth of Anti-Bribery Laws as Transnational Intrusion, 33 CORNELL INT’L L. J. 627, 638 (2000); Okechukwu Oko, Subverting the Scourge of Corruption in Nigeria: A Reform Prospectus, 34 N.Y.U.J. INT’L L. & Pol’y. 397, 639 (2002) (stating that “at one time, United States was the only country that controlled the corrupt activities of its residents outside its borders. Now, virtually all major trading countries and providers of cross-border direct investment regulate the actions of their residence and citizens in other countries.”).

\(^{10}\) Oko, supra note 9; see also Bangladesh Tops Bribery List, INTERNATIONAL OIL DAILY, Oct. 7, 2003.
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the global fight against corruption. Part III looks to the sources of Nigeria’s anti-corruption laws and how these laws are implemented in the current society. Part IV takes an in-depth look at the EITI and its impact on the Nigerian anti-corruption fight. Finally, this article concludes with an analysis of how far Nigeria has come in its effort to eradicate corruption, as well as an explanation of how far they have yet to go in order to conquer corruption.

I. HISTORY OF CORRUPT PRACTICES IN NIGERIA

Corruption is defined as “the abuse of public office for private gain.”

While some countries differ in what they regard as corrupt practices, it is widely accepted that bribing a civil servant or public official is considered corruption. Despite Nigeria’s cultural and linguistic differences, its citizens almost unanimously agree that corruption has eaten into the fabric of their country, becoming so embedded in its national life, that it is accepted as a part of everyday life when doing business in or with Nigeria. Corruption in the global world has become a source of concern for most countries, including Nigeria. In a 2002 poll conducted by TI, more than 25,000 people out of 50,000 polled in 64 countries throughout the world said that they had paid a bribe in the last 12 months. Approximately half of all respondents also indicated that bribery affected business to a large extent. “Overall, one in 10 respondents to the survey... admitted that they or a member of their household ha[ve] paid a bribe in the past year.”

Corrupt practices in Nigeria have become so pervasive that between 1996 and 2002 Nigeria oscillated between the world’s most corrupt and the fourth most corrupt nation with whom to do business. The giving and accepting of bribes is inculcated into the everyday operation of the country to such an extent that Nigerians argue it is part of the nation’s culture. If you refuse to give bribes, you will likely hear from the person trying to take the bribe that “it is the culture”, meaning that it is

12 Id.
14 John Brademas & Fritz Heimann, Tackling International Corruption; No Longer Taboo, S.C. Foreign Affairs, September 1998 – October 1998, at 17-22 (stating that “after years of being tolerated with a mixture of apathy, cynicism and denial, corruption is now becoming a target of serious international action”).
16 Id.
17 Id.
18 ICPC, supra note 13.
Corruption is a sure path to the destruction of Nigeria. It not only affects the integrity of Nigeria in the global business world as a whole, but also the integrity of those countries with which Nigeria conducts business.\(^{20}\)

A. Types of Corruption

Corruption in Nigeria manifests itself in four major varieties, namely, occasional or opportunistic corruption, widespread corruption, systemic corruption, and finally, destructive corruption.\(^{21}\)

Occasional or Opportunistic Corruption

Occasional or opportunistic corruption involves the art of paying bribes to gain unfair advantage or the art of abusing one's position by taking bribes to perform official duties one is otherwise obligated to perform by virtue of office.\(^{22}\) This type of corruption is so prevalent in Nigeria it is common knowledge that “greasing the palms” of public officers is expected before performance of the requested services begins. In other words, they expect some form of monetary compensation in order to perform their required function. In some situations, refusal to “grease the palm” of an official may lead to delays in obtaining the services sought.\(^{23}\)

Widespread Corruption

Widespread corruption is the situation in which the society as a whole endorses the taking of bribes as socially acceptable.\(^{24}\) The presence of bribery in all facets of Nigerian industries has become so rampant that it is generally

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\(^{19}\) After living in Nigeria for twenty-four years, it became apparent that whenever a service is requested from a public officer, it is implicitly and sometimes explicitly required to pay a bribe. As recent as July 2006, when I visited Nigeria, I saw a police officer receive a bribe from a person arrested for driving on the wrong side of traffic. When I complained to those standing around, I was promptly informed that it is the culture and was the accepted method of getting what you wanted from public officials.


\(^{22}\) Id.

\(^{23}\) Cambridge International Dictionary of Idioms (2d ed. 1998), available at http://idioms.thefreedictionary.com/grease+palm (defining “greasing the palm” as ‘to give money to someone in authority in order to persuade them to do something for you, especially something wrong’ or ‘to give someone money to persuade them to do what you want’).

\(^{24}\) ICPC website, supra note 21.
recognized as means of obtaining any service. In an attempt to defend these corrupt practices, Nigerians claim the "culture demands it."

Systematic Corruption

Systematic corruption deals with situations where everyone in society - employees to employers, private citizens to office holders - attempts to reap personal gain. This type of corruption leads to outright extortion of anyone requiring services before such services would be rendered. Systematic corruption most significantly affects the reputation of Nigeria among the international community because it impacts most on Nigerian international business transactions.

Destructive Corruption

Destructive corruption describes situations in which the rich seek to acquire more wealth, which translates into taking whatever steps necessary to grab a giant share. This type of corruption is prevalent at the federal government level where top officials have access to the country’s financial resources. These resources are confiscated by the privileged few to the detriment of the majority who are wallowing in poverty. Sometimes when contracts are awarded for officials to build infrastructures in a particular locality or state, they usurp the resources for their personal use, making it very difficult for the country to develop out of a poverty state.

These various forms of corruption not only stifle development, as resources are diverted to individual use, but also instill governance with inefficiency and increased costs.

26 See Oko, supra note 9 (stating that "the biggest challenges for Nigeria is not just punishing corrupt behavior, but also reversing the prevailing culture in which corruption is viewed as permissible, perhaps normal conduct.").
27 ICPC website, supra note 21.
28 ICPC, supra note 13.
29 Id. (stating "it manifests clearly in the rich seeking more wealth, while brazenly showing off extravagant life styles that can only provide discontent and violence").
30 See Nigeria Direct, Nigeria: The Fight Against Corruption, http://www.Nigeria.gov.ng/reforms_anticorruption.aspx (stating that "corruption has become so deep seated [sic] in the country that it had stunted growth in all sectors and has been the primary reason behind the country’s difficulties in developing fast").
31 ICPC, supra note 13.
The current President of Nigeria, Chief Olusegun Obasanjo, acknowledges, "there is need for anti-corruption initiatives." These initiatives are necessitated by the level of corruption in Nigeria, which is known throughout the world. He agreed that until 1999, when he introduced Nigeria’s Corrupt Practices and Other Related Offences Act (CPROA), "the country had practically institutionalized corruption as the foundation of governance." The rise of corruption in Nigeria to unprecedented proportions led to the easy decay of societal institutions. He claimed this decay led to privatization of opportunities by the powerful, "intimidation of the judiciary, the subversion of due process, the manipulation of existing laws and regulations, the suffocation of civil society, and the containment of democratic values and institutions."

The President, in this same address, traced the origin of corruption to the need for survival in a country where citizens are forced to devise extra-legal and informal means of survival. He conceded that power has become nothing but a means of accumulation and subversion; as productive initiatives were abandoned, corruption was allowed to set in. In fact, he claimed that at the root of this corruption quagmire was the virtual collapse of governance, erosion of accountability procedures, and the prevalence of bad leadership.

The address of the President demonstrated the urgent need for reforms and implementation of anti-corruption initiatives. Nigerian corruption has eroded the public’s confidence in the country’s political and economic institutions, which in turn, has "promoted a culture of contempt for the rule of law and ultimately . . . a societal tolerance for a myriad of conducts previously considered abominable." The condemnation of corrupt practices is based on

33 Id.
34 Id.
35 Oko, supra note 9 at 416 (stating that “given the severe economic hardships, public servants often engage in corrupt practices not necessarily because of greed or avarice, but because they need extra money to meet their immediate needs”); see also Larry Diamond, Nigeria’s Perennial Struggle Against Corruption: Prospects for the Third Republic, 7 CORRUPTION REFORM 215, 224 (1993) (noting that many Nigerian Officials are corrupt not because of greed but for economic security).
36 Obasanjo, supra note 32.
37 Id.
38 See Sullivan, supra note 11 (describing that corruption if left unchecked has a "corrosive effect on democracy and the general well being of a nation").
39 Obasanjo, supra note 32; see also Oko, supra note 9 at 413 n.60 (stating that where "corruption
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the belief that corrupt practices are inconsistent with the democratic values of

good governance and the rule of law. " Nigerians knew they could not afford

the social, political, or economic costs that systematic corruption had inflicted

on their country. The failure to address the issue of corruption would amount
to economic suicide. It became obvious that something had to be done to

restore Nigeria to its former glory. The current government started by

investigating what other countries had implemented to eradicate corruption, and

followed suit by revisiting some of its own anti-corruption laws, promulgating

new anti-corruption initiatives, and creating task forces to actualize those

initiatives.

II. Multilateral Anti-Corruption Initiatives by Industrialized Nations

The first country to address the issue of corruption was the United

States with the enactment of the FCPA of 1977. The FCPA was enacted to

halt the bribery of foreign officials and to restore public confidence in the

tegrity of the American business system. The FCPA criminalized the

is tolerated on a grand scale, a culture of corruption emerges in which people feel justified in getting

t heir piece of the action by illicit means").

See William J. Clinton, Statement by the President at the White House, Nov. 10, 1998,
http://www.usdoj.gov/criminal/fraud/fcpa/signing.htm (noting that corruption not only undermines
good governance and the rule of law but that "it is also contrary to basic principles of fair

competition and harmful to efforts to promote economic development.").

See Obasanjo, supra note 32 (stating that "reforms aimed at providing greater transparency and
accountability of public institutions and government operations are urgently needed to redress our

circumstances."); See also Sullivan, supra note 11 (discussing that corruption is a waste of

resources and without predictable economic environment, international business will be hindered).

See Nigeria Direct, supra note 30 (describing that TI ranking of Nigeria as among the five most

corrupt nations of the world is an inglorious record that has stunted growth in all areas of endeavor

in the country.).

Oby Ezekwesili, Ensuring Transparency in Nigeria's Oil and Gas Sector, Alexander's Gas and


Extractive Industry needed a major surgery for best practices to emerge. Hence a study was

commissioned by the administration in 2000. The study revealed lapses in four broad segments

namely Crude Output and Disposal; Funds Inflows; Funds Outflows; and Institutional

Effectiveness. It therefore became imperative for the Administration to take decisive steps to

institutionalize regular independent audits. As the Administration commenced arrangements to this

end, some global dialogue was going on for mechanisms that improved transparency in the

extractive sector").

See Foreign Corrupt Practices Act: Anti-bribery Provisions, United States Department of Justice

website, http://www.usdoj.gov/criminal/fraud/fcpa/dojdoch.htm (stating that "FCPA was passed to

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offering of bribes to foreign officials in exchange for their services. The creation of this Act was necessitated by several publicized scandals involving bribery of foreign officials. Investigations by the SEC in the mid-1970s "revealed that over 400 U.S. companies admitted making questionable or illegal payments in excess of $300 million to foreign government officials, politicians, and political parties." The FCPA's basic provisions makes it unlawful for a firm to offer, pay or promise to pay money or anything of value to any foreign official for the "purpose of obtaining or retaining business for or with, or directing business to, any person." In 1998, the U.S. Congress enacted the International Anti-Bribery and Fair Competition Act, which amended the original FCPA. This new Act expanded the FCPA's coverage in several important areas, including broadening the definition of "foreign officials" to incorporate officials of public international organizations like the United Nations, and also labeling as corrupt, payments made to obtain "any improper advantage." In addition, the Act extended its reach to cover corrupt practices that occurred both within and outside the borders of the United States.

In the 1990's other countries joined the U.S. in its fight against corruption by enacting their own laws aimed at combating corruption in international transactions. As mentioned earlier, the OECD implemented the Anti-Bribery Convention in 1997, which, to date, has been ratified by 30 OECD member countries and implemented by six additional non-member countries. It has captured "worldwide attention as the first global instrument to fight

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46 See generally DONALD R. CRUVER, COMPLYING WITH THE FOREIGN CORRUPT PRACTICES ACT 3-5 (Section of Business Law American Bar Association 2d ed. 1999) (describing various bribery scheme that contributed to the enactment of the FCPA, including scandals involving Bell Helicopter, Exxon, General Tire & Rubber, Gulf Oil, and Lockheed Martin); see also Beverley Earle, Bribery and Corruption in Eastern Europe, the Baltic States, and the Commonwealth of Independence States: What Is To Be Done?, 33 CORNELL INT'L L. J. 483 (2000). (providing a sketch of the history behind the FCPA).
47 FCPA: Anti-Bribery Provisions, supra note 45.
48 Id.
52 ERNEST E. SMITH ET AL., INTERNATIONAL PETROLEUM TRANSACTIONS 84 (Rocky Mountain Mineral Law Foundation 2000).
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corruption in cross-border business [transactions]”, and to that end it has made
great headway.55 The Anti-Bribery Convention requires advanced countries to
pass laws similar to the FCPA.56 Its most important aim and achievement is to
promote high standards through the recommendations of its working group,
which was implemented to “assess how effective each country’s anti-foreign
bribery laws are in practice.”57 The Anti-Bribery Convention has, thus far,
contributed to leveling the competitive playing field for companies doing trans-
border business.58

When comparing it to other multilateral anti-bribery instruments, the
Anti-Bribery Convention specifically targets foreign bribery, making it a crime
to bribe foreign officials. It is a punishable offense for a public official or one
of its signatories to bribe another public official in a developing country in order
to obtain a public works contract.59 The Anti-Bribery Convention does go
“beyond ensuring that Parties outlaw bribery . . . it [also] ensures effective
enforcement through systematic monitoring.”60 It does so by mandating that the
working group follow up on its signatories’ efforts to implement the standards
established by the Anti-Bribery Convention.

The monitoring process utilized by the Anti-Bribery Convention is
“based on a rigorous system of peer review . . . divided into two phases.”61
Phase 1 involves a comprehensive assessment of whether the country’s anti-
bribery laws conform to the standards established by the OECD.62 Phase 2
involves “one week of intensive meetings in the examined country with key

55 OECD Anti-Bribery Convention: How it works?, supra note 54 (outlining the success of the
program since its inception).
56 Id. (discussing the requirements of the OECD Convention).
“By Topic” hyperlink; then follow “Corruption” hyperlink; then follow “Working Group on
Bribery” hyperlink) (describing that the working group is “composed of government experts from
the 36 participating countries. It meets four to five times a year at the Paris Headquarters of the
OECD to monitor compliance with the Convention.”);
OECD Anti-Bribery Convention: How it
works?, supra note 54.
58 Sullivan, supra note 11 (The convention has created healthy competition because foreign
companies are not afraid of being ousted because they are not willing to offer bribe to foreign
officials in developing countries since the Convention does not allow bribery).
59 Convention on Combating Bribery, supra note 5, at art. 1.
60 Id. (describing the systematic monitoring process is done through the OECD Working Group on
Bribery mandated by the OECD Convention. The Group is composed of government experts from
participating countries and meets five times a year at the Headquarters of the OECD in Paris to
monitor compliance with the Convention).
61 Id.
62 Id. (The Working Group has completed Phase 1 and as of Jan 2006 has completed Phase 2 for 27
of its member countries).
actors from government, business, trade unions, and civil society to assess how effective that country’s anti-bribery laws are in practice.”

Both phases “culminate with reports of the working group’s findings and recommendations for action to be taken . . . to improve compliance with the [Anti-Bribery] Convention.”

The OECD has not only led the global fight against foreign bribery, but also provided the “framework for a united stand against corruption by the international community.”

Following this series of anti-corruption moves, the United Kingdom developed their own anti-corruption initiatives. Prime Minister Tony Blair is at the forefront of the current war against bribery in the extractive industries. This is evident by the leading role Blair has taken in developing the Extractive Industries Transparency Initiatives (EITI), a voluntary disclosure code.

This initiative will allow for increased transparency of payments by companies to governments and government-linked entities, as well as transparency of revenues by those host country governments. Revenues from the petroleum industry in the form of “taxes, royalties, signature bonuses, and other payments are an important engine for economic growth and social development in developing . . . countries.” However, lack of accountability and transparency in these revenues can exacerbate poor governance and lead to corruption, conflict, and abject poverty. This is essentially what has happened in Nigeria.
a developing country rich in oil and gas resources.  

Although Nigeria is known internationally as one of the most corrupt nations in the world, this is not due to its lack of laws proscribing corruption or its lack of anti-corruption initiatives. Rather, Nigeria’s status is caused by the serious lack of accountability among government offices. This has allowed corruption to eat so deeply into the system of the country that considerable effort is now required to allow the country to escape the stronghold of corruption. Increasing transparency and knowledge of revenue will empower its citizens and institutions to hold the government accountable. Open records will decrease mismanagement and diversion of funds, and in turn this will help developing countries like Nigeria attract foreign direct investment.

III. SOURCES OF NIGERIAN ANTI-CORRUPTION LAWS AND INITIATIVES

As previously mentioned, it is not a lack of laws that has led to the rampant corruption present in Nigeria. There are several laws in the public sector proscribing corruption, including, most notably the Nigerian

corruption/index.html (noting that corruption poses a serious development challenge, undermines democracy, weakens government institution, siphons off resources needed for development thereby undermining economic growth, and generating economic distortion).

Obasanjo, supra note 32 (describing the root of corruption in Nigeria is the erosion of accountability procedures, collapse of governance, prevalence of bad leadership and the erosion of public confidence in the country's political and economic institutions causing poverty that led citizens to devise ways of survival).

Oko, supra note 9 (describing that Nigeria, like most countries, has had and used laws and regulations to delineate boundaries of permissible conduct for public officials).

Nigeria Direct, supra note 30 (President Obasanjo after coming into power recognized the seriousness of the corruption problem in Nigeria and promised to make the fight against corruption in Nigeria top priority and he vowed to take decisive steps to confront this problem).

Ezekwesili, supra note 43 (stating that “revenue transparency will act to increase accountability in both the executive and legislative branches of government at all levels (Federal, State, and local), reducing opportunities for corruption and the potential for waste of public funds.”); see Nigerian Government Steps up Anti-Corruption Drive, PANAfrican News Agency (PANA) Daily News Wire, Oct. 5, 2000 (describing that as part of the steps taken to fight corruption, President Obasanjo instructed government offices to institute transparency programs aimed at curbing corruption by setting up transparency monitoring units.).

Ezekwesili, supra note 43 (stating that “Lack of transparency is seen as a major obstacle to the creation of a favorable investment climate, better management of public resources and poverty reduction. Progress on the transparency front can be expected to attract increased finance and investment.”).

See supra Part III.
The success of these laws, however, depends greatly on the level of enforcement given by police. Just because the laws exist, does not necessarily mean they will be successful in eliminating corruption from the country.

The Nigerian Constitution of 1979 provides a code of conduct for public officers. The code requires, among other things, that they publicly declare all assets at regular intervals to the Code of Conduct Bureau. The Bureau itself was designed to monitor compliance with anti-corruption regulations in the code and refer those public officials not in compliance to the Code of Conduct Tribunal. This tribunal, a quasi-judicial body, was established by the code of conduct to hear charges and impose penalties, including vacation of office, seizure of assets, and disqualification from office for violation of the code of conduct. In addition to the Nigerian Constitution there are other laws, regulations, and initiatives that have been enacted or implemented to fight corruption. As briefly mentioned earlier, the most sweeping law is the corrupt Practices and Other Related Offenses Act


77 See Simeon Coldham, Legal Responses to State Corruption in Commonwealth Africa, 39 J. AFR. L. 115, 119 (notes that “[t]he use of the criminal law as a weapon in the fight against corruption... depends, of course, on all the actors in the criminal justice system (the police, the prosecution authorities, the courts) being both able and willing to play their roles effectively”).


79 Id. (this section also provides for the creation of the Code of Conduct Bureau itself).

80 CONST. at Schedule 3(e) (Nigeria); CONST. at Schedule 5 at 18 (Nigeria).

81 See CONST. at Schedule 3(e) (Nigeria); CONST. at Schedule 5 at 15 (Nigeria).

82 See M. Adekunle Owoade, The Military and the Criminal Law in Nigeria, 33 J. AFRI. L. 135, 139-41 (1989) (describing all laws promulgated between 1966-1999 as being geared toward the fight against corruption but instability and political unrest led to their demise as they fall short of their intended goals. Those include: The Public officer’s investigation of assets Decree No.5 of 1966, The Assets Investigation Panel created by Military head of state General Gowan Mohamed in 1975, The Corrupt Practices Decree No. 38 of 1978 (now repealed), The Recovery of Public Property (Special military Tribunals) Decree 1984(as amended)).
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(CPROA), enacted by the Nigerian Legislature on June 13, 2000. Upon the return of Nigeria to a civilian government, President Obasanjo developed the idea for the CPROA, and although the bill was proposed in 1999, it did not pass until 2000 due to delays by the legislature. Once enacted, it led to the inauguration of the Independent Corrupt Practice Commission (ICPC) on September 29, 2000.

The ICPC is the key agency for the war against corruption with the specific functions of preventive and investigative powers over corrupt practices, enforcement and prosecution powers against offenders, and educational and public awareness powers to educate the public about the overall evil of corruption and why it should be eliminated. The CPROA was aimed at prohibiting corruption and prescribing punishment for those who violate its provisions. It prohibits using bribery when bidding at auctions, for giving assistance, or using influence in the procurement of contracts. It also prohibits soliciting or accepting advantages as an incentive or reward for giving assistance or in the promotion, execution and procurement of contacts.

In addition, the CPROA goes a step further by establishing a set of punishments for public officials who inflate the price of goods and services about prevailing market prices or professional standards. It also makes it an offense to award or sign any contract without budget power, approval and cash backing. Among the nineteen specific offenses cited by the CPROA, the most important is the failure to report a bribery transaction.

In February of 2003, Nigeria passed the new Corrupt Practices and

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84 See Obasanjo, supra note 32.
86 Corrupt Practices and Other Related Offenses Act § 6.
87 Id. at § 6(a) – (f) (setting out the functions of the Commission: to receive and investigate commission of offences and prosecution of offenders; to examine practices, systems and procedures of public bodies to direct ad supervise them; to instruct, advise and assist government office or agency on ways to eliminate fraud and corruption; to advice heads of public bodies on changes that it deems fit to reduce the likelihood or incidences of bribery, corruption and related offences, to educate the public on or against bribery, corruption and related offences; and to enlist and foster public support in combating corruption).
88 Id. at § 9.
89 Id. at § 13, § 14-19.
90 Id. at § 22(3); see Sullivan, supra note 11.
Other Related Offenses Act to "strengthen" the CPROA of 2000. However, the general belief is that this Act actually weakened the provisions of the 2000 Act because it purported to replace the Independent Corrupt Practices and Other Related Offenses Commission with an entity having lesser powers than granted under the 2000 Act. Nevertheless, it is still geared towards the elimination of corrupt practices in Nigeria.

Other initiatives taken by Nigeria include its participation as a member of the Economic Community of West African States (ECOWAS). As a member of this community, Nigeria became party to the Attorney General and Justice Ministers' Accra Declaration on Collaboration against corruption issued in 2001. This collaboration was based on the need for all member States of ECOWAS to come together as a united body to fight against corruption. Its purpose is to strengthen the mechanisms these States use to "prevent, suppress and eradicate corruption."

In addition, Nigeria also joined in the development of the "inchoate sub-regional protocol on Corruption." As part of its continued commitment to the crusade against corruption, Nigeria is one of the leading continental powers behind the implementation of the New Action Plan for Africa Development (NEPAD). This plan seeks to establish a platform for a new partnership...
between Africa and the rest of the world in an effort to eradicate corruption. In addition to ECOWAS and NEPAD, Nigeria also ratified the United Nation’s Convention against Transnational Organized Crime in 2001. It represents a major step forward in the fight against transnational organized crime and the recognition by U.N. member states that corruption is a growing problem, which can only be solved through close international cooperation. The convention is a legally binding instrument in which states that ratify it vow to take a series of measures against transnational organized crime. These measures include the “creation of domestic criminal offenses to combat the problem, and the adoption of new, sweeping frameworks for mutual legal assistance, extradition, law-enforcement cooperation, and technical assistance and training.” States who ratify the Convention will be able to rely on one another in “investigating, prosecuting and punishing crimes committed by organized criminal groups.” The Convention dealt with the overall fight against organized crime and some major specific activities in which transnational organized crime are commonly involved, such as “money laundering, corruption and the obstruction of investigations and prosecutions.”

In December 2002, pursuant to its commitment to reduce corruption, Nigeria also established the Economic and Financial Crimes commission (EFCC) to investigate all financial crimes. The EFCC established a Financial

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99 Id.
101 U.N. Office on Drugs and Crime, supra note 100.
102 G.A. Res. 55/25, supra note 100, at art. 6 § (1)(a) – (b) (each state party shall take enumerated measures to combat corrupt practices).
103 Id. at art. 16, 18, 27, 19.
104 Id. at art. 18.
105 Id. at art. 7-9, 23.
106 See Economic and Financial Crimes Commission Establishment Act of 2002 (EFCC EA), Art. 5(1)(b). (describing that the powers of coordination and enforcement were vested in one body (the Commission), which had sweeping powers to enforce the Money Laundering Act of 2004, The Advance Fee Fraud and Other Related Offences Act (1995) The Failed Banks Act (1991) and any
Intelligence Unit to strengthen its capacity for monitoring and enforcing laws against money laundering and other economic crimes.\textsuperscript{107}

In 2003, Nigeria also adopted the African Union Convention on the Prevention and Combating of Corruption, with the primary purpose of eliminating corruption in African Nations.\textsuperscript{108} One of its main objectives is to promote and develop mechanisms required to prevent, detect, punish and eradicate corruption and related offenses in the public and private sectors.\textsuperscript{109}

Additionally, it aims to promote, facilitate and regulate cooperation among state parties to ensure effectiveness of its measures and actions and to establish the necessary conditions to foster transparency and accountability in the management of public affairs.\textsuperscript{110} The Convention covers corruption and related offenses associated with a public official’s solicitation or acceptance of any benefit, gift or advantage in the performance of public duties; the diversion of public property for individual or personal use; and any illicit enrichment, or other related benefits received in the discharge of public affairs.\textsuperscript{111} In light of these laws and commissions against corruption, it is easy to discern that corruption is not an accepted part of the Nigerian culture. Since corruption appears to be an accepted way of life, it is hard to believe it is outlawed in both private and public sectors.\textsuperscript{112} The current trends of corruption in Nigeria have led to the subversion of the rule of law, the crippling of governance, and the downfall of the Nigerian economy, with Nigerian officials recognizing that desperate situations call for desperate measures.\textsuperscript{113} Therefore, the Nigerian government began investigating various ways to eradicate corruption through the implementation of several strategies aimed at combating corruption and restoring Nigeria’s image in international communities, as discussed in the next section.
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IV. ELEMENTS OF ANTI-CORRUPTION INITIATIVES: CURRENT INITIATIVES TAKEN BY THE NIGERIAN GOVERNMENT TO COMBAT CORRUPTION

The Nigerian government has implemented several initiatives to combat corruption. These efforts include having more accountability in the public sector, enforcement of existing anti-corruption laws, establishment of a Public Procurement Commission, the publication of information and requirement of transparency in the petroleum industry, the requirement of transparency in the privatization and market liberalization processes, and finally, the requirement of transparency in the political process. Each initiative has its own policies and methods of enforcement, but when taken together should significantly impact, and hopefully reduce, the corruption problem.

A. More Accountability in the Public Sector

Since the public sector is known to have serious problems with corruption of public officials, emphasizing their accountability is a major step in the direction of reducing their corrupt practices. This initiative calls for new transparency, accountability, and zero-tolerance for corruption in Nigeria. To this end, the federal government created new institutions with specific authority to promote transparency in government budgets and financial operations. These measures will encourage open and competitive tender offers for government contracts.

The government also embarked on a massive anti-corruption campaign including public sector reforms that eliminate the opportunity for corruption and increased exposure of poor governance. Policies exposing corrupt practices have been adopted, in addition to implementing sanctions for such acts through an independent anti-corruption agency and an economic and financial crimes commission. It must be noted that these initiatives have no been met with overwhelming support by Nigerians as it is very difficult to create awareness in

114 Obasanjo, supra note 32 (including initiatives such as more accountability in the public sector, more transparency in the oil and gas sector, enforcement of existing laws, creation of the Due Process Mechanism, creation of the ECFF, etc).
116 See Obasanjo, supra note 32 (outlining these initiatives).
117 Ribadu, supra note 76 at p.3.
118 Obasanjo, supra note 32.
119 Ezekwesili, supra note 43.
a country like Nigeria where corruption has become institutionalized.\textsuperscript{120}

\textbf{B. Enforcement of Existing Anti-Corruption Laws}

Although there are enough laws to address corrupt practices in Nigeria, these laws have consistently been ignored, left dormant, or not enforced at all. The current government has adopted specific policies intended to alter perceptions, attitudes and the ways in which public institutions in Nigeria work. Included in these policies is the creation of several commissions, aimed at increasing the enforcement of anti-corruption policies in the public sector.

As mentioned in an above Section, the CPROA of 2000 facilitated the creation of the ICPC, with its primary objective to deter corruption in the public sector.\textsuperscript{121} The ICPC is made up of a chairman and twelve members, two members each drawn from the country's six geopolitical zones.\textsuperscript{122} The Act specifically stated that the ICPC is an independent body, "not subject to the direction or control of any other person or authority."\textsuperscript{123} Its members must fall into one of the following six categories, (1) a retired police officer not below the rank of Commissioner of Police, (2) a legal practitioner with ten years or experience or more, (3) a retired judge or a superior court of record, (4) a retired public servant not below the rank of director, (5) a woman, and (6) a youth between 21 and 30 years of age at the time of appointment.\textsuperscript{124}

The Act removes all litigation immunities for every citizen, including government officials of any rank, against whom complaints were lodged.\textsuperscript{125} This provision of the SPROA established the law as an all-encompassing piece of legislation aimed at prohibiting corruption with far-reaching application to cases or actions, which were previously not regarded as criminal offenses.\textsuperscript{126}

The functions of the ICPC can be classified into three major groups, namely, prevention, enforcement, and education.\textsuperscript{127} Under the preventive function, it has powers to examine the practices, systems and procedures of public entities.\textsuperscript{128} It also has the power to review, direct, instruct and assist officers or governmental agencies in ways of eliminating or minimizing

\begin{enumerate}
\item See Nigeria Direct, \textit{supra} note 30.
\item Corrupt Practices and Other Related Offenses Act § 3(1).
\item \textit{Id.} at § 3(3).
\item \textit{Id.} at § 3(14).
\item \textit{Id.} at § 3(3) (a)-(g).
\item \textit{Id.} at § 8-26.
\item Corrupt Practices and Other Related Offenses Act § 8-9, §12-13, § 15-19.
\item \textit{Id.} at § 6(a)-(f).
\item \textit{Id.} at § 6(b).
\end{enumerate}
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corruption by such officers or agencies.  

Under its enforcement function, the ICPC has the power to investigate and prosecute cases of corruption and other related crimes.  It has the power to search, seize, arrest and summon all persons charged under the CPROA, including the power to enter buildings and premises to recover property acquired through corruption.  It can search any person and has the power to gather any information, including privileged information, such as core attorney work product.

The education function gives the ICPC the authority and ability to educate and enlighten Nigerians on the effects of bribery and create public awareness on the need to eliminate all forms of corruption and other related crimes. The citizens are encouraged to report corrupt practices and the ICPC promises to take prompt action once a report has been received. The overall objective for the creation of the ICPC was to purge Nigeria of its corrupt mentality, and apprise the citizens of the risk involved in corrupt practices and the consequences the perpetrators of such practices will suffer. The ICPC’s success rate is not as high as it should be because efforts are met with significant distrust in the government’s ability to fulfill its promises. As a result, Nigerians hesitate to report corrupt acts to the ICPC, however its creation is still a strong step towards the eradication of corrupt practices, and hopefully the trust of its citizens will improve.

129 Id. at § 6(c).
130 Id. at § 6(a).
131 Id. at § 28-29, § 36-38.
132 Id. at § 28, § 39.
133 Id. at § 6(e).
134 Id. at § 23.
135 Id.
136 See Dan Isaacs, BBC Nigeria, Analysis: Nigeria’s Battle Against Corruption, http://www.news.bbc.co.uk/2/hi/africa/2625305.stm, (describing that one conviction in 3 years is not an impressive record. Nigeria is a federation of states with separation of powers between governments and this created a problem of enforcement for the Commission. The Nigerian Supreme Court in Ogun State v. Federation, 3 N.C.L.R. 166 (1982), held that "neither the President of the Federal Republic of Nigeria nor the National Assembly can unilaterally bring a state within the investigating or scrutinizing powers of the National Assembly; Although the Nigerian Supreme Court on a challenge of the constitutionality of the CPROA in A.G of Ondo State v. A.G. of Federal Government Of Nigeria (Fgn) & 35 Others (ors) 6 S.C. (2002) (Pt.1) Page 1, held the Act constitutional, it held that Sections 26(3) (requiring prosecution of offenders and delivery of judgment with 90 days) is a usurpation of judicial powers, and Section 35 (allowing the commission to arrest and detain suspects indefinitely) is unconstitutional as it violates fundamental human rights; these facts coupled with the fact that the President appoints the Chairman and all members of the Commission contributed to the public distrust of the Commission and hence its slow success record).
Another commission established was the Economic and Financial Crimes Commission (EFCC), created by an Act of the National Assembly, developed to tighten controls and enforce sanctions against fraud.\textsuperscript{137} Some of its goals are to track financial crimes, money laundering and other economic misdeeds that have created difficulties with the OECD Financial Action Task Force. The targeted fraudulent act is the widely known "419" scam, referring to the process of emailing fraudulent letters, asking for advance fees and promising shares of illicit activities.\textsuperscript{138} This scam is named "419" because it is based on Section 419 of the Nigerian Criminal Code that makes it an offense to obtain money under false pretenses.\textsuperscript{139} The popularity of this practice is rapidly declining as a direct result of the EFCC's dedication to fighting these kinds of fraudulent operations.

The Nigerian government embarked on continuous reforms in their justice administration system and police force. These reforms range from an anti-corruption campaign to a provision of necessary equipment and recruitment, including more in-depth training of personnel.\textsuperscript{140}

C. Establishment of a Public Procurement Commission

The Nigerian government also created the Budget Monitoring and Price Intelligence Unit, also known as the Due Process Office, as part of a public procurement initiative, to commence contract award review, oversight, and a certification process.\textsuperscript{141} It is a mechanism that certifies, for public funding only, those projects that have "passes the test of proper project implementation packaging" and is in compliance with parameters established for open competitive bidding.\textsuperscript{142} Those certified projects must comply with the


\textsuperscript{138} The 419 Coalition Website, http://home.rica.net/alphae/419coal/index.htm; see also "Nigeria and Corruption", Nigeria-Planet.com, available at http://www.nigeria-planet.com/Nigeria-and-Corruption.html (stating that "the pervasiveness of 419 had made business prospecting a problem for genuine Nigerian businessmen who were being increasingly spurned by the international business community because of distrust brought about by advance fee fraud."). see also Ribadu, supra Note 76 at 8. (commenting on the detrimental effects of corruption, describing that the advance fee fraud became the international image of Nigeria destroying the trust that the International community had and the credibility of both the government and individuals, and it discouraged genuine investors from coming into the country despite abundant opportunities therein).


\textsuperscript{140} See Obasanjo, supra note 32.

\textsuperscript{141} Id., see ICPC, supra note 13.

\textsuperscript{142} Obasanjo, supra note 32 (describing that through the instrument of certification, value for money
stringent requirements of the international competitive bid approach requiring openness in the government contract award process. Since the implementation of the Due Process mechanism two years ago, the Nigerian government has saved over $500 million through reductions in contract sums. Accordingly, Nigeria is currently considering a bill to codify public procurement policies and to create a Public Procurement Commission with broad oversight authority on all Federal procurements. The purpose of this commission would be to “streamline purchases, cut waste, eliminate duplication and bring sanity into business transactions.” It will ensure that federal public procurements follow those standards set for public procurements.

D. More Transparency in the Oil and Gas Sector

As part of Nigeria’s responsibilities for joining the EITI, they began providing information about the oil and gas sector and implementing other methods to increase its transparency as well. The current policy in Nigeria regarding the oil and gas sector is “publish-what-you-pay” and “publish-what-you-earn”. The “Publish-What-You-Pay” Campaign is an NGO-led initiative pressing governments to require their oil and gas sector to disclose net payments including taxes royalties, fees and other transactions with the government and other public sectors for every country in which they operate or do business. The initiative asks participants to acknowledge that transparency is crucial to effective financial management and accountability, and to recognize the need for a consistent and workable approach to disclosure.

\[1\] Obsanjo, supra note 32; see Press Release, supra note 107 (describing that the procedure for government contract awards has been redesigned to conform with the standards of international competitive bidding, with emphasis on openness, competition and value for money).

\[144\] Obsanjo, supra Note 32; see Nuhu Ribadu, supra Note 76 (describing that the creation of the Due Process Office is one of the greatest efforts displayed by the President to bring accountability and transparency in public service and curbed abuse in awarding and discharging government contracts).

\[145\] Obsanjo, supra note 32.

\[146\] Id.

\[147\] See Ezekwesili, supra note 43 (noting that the government initiated transparency and accountability policies like the Ministry of Finance’s monthly publication of revenue allocation figures of all tiers of government, transparency of the budgetary processes and deregulation and liberalization of the petroleum sector).

\[148\] Obsanjo, supra note 32 (stating that “the position as of today is that Nigeria is resolutely committed to the “publish-what-you-pay” and “publish-what-you-earn” initiative).

of payments and revenues, especially in the petroleum industry. Pursuant to this mandate, the administration will allow for a checks and balances approach by providing information about its actions, receipts and expenditures in the oil sector. Demonstrating a move in the right direction, the administration published budgets, records or revenue collection, and statutes and rules dealing with the oil and gas industry.

The government also encouraged the Nigerian National Petroleum Corporation (NNPC) and other oil companies doing business in Nigeria to make full disclosure of revenue and cost of operations. In order to remove public doubts about one-sided figures, this information is then cross-referenced with data published by the Nigerian government. Additionally, the offices of Accountant General and Auditor General of the Federation were asked to improve transparency and thereby reduce corruption by publishing information related to revenues.

Furthermore, to boost transparency in producing countries the Nigerian Government will publish monthly details of oil and gas earnings. This initiative is accomplished by “working with representatives from both the private and public sectors and the civil society through a National Stakeholders Working Group (NSWG).” The NSWG has “engaged the U.S. Goldwyn International Strategies to help set the terms of reference and scope for an independent audit of Nigeria’s extractive industries.” Goldwyn drafted a program of physical audits designed to provide a complete picture of the oil and gas industry that has been produced, lifted, lost, refined and exported between 1999 and 2004. The audits also provide a review of financial flows, showing who has paid how much money and to whom; and a process of auditing to cover

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150 Id.
151 Press Release, supra note 107 (showing that as part of the EITI policy, the Nigeria government has established an oil and gas Accounts Unit in the Federal Ministry of Finance for the purposes of forwarding accounting of expenditures and revenues in the oil and gas sectors).
152 Id. (describing that the government now reports revenue and costs received/incurred from/by the oil sector on a quarterly basis as of September 2004).
153 Obasanjo, supra note 32; see also Christina Katsouris, Nigeria Outlines Plan to Audit Oil Sector, INTERNATIONAL OIL DAILY, April 21, 2005, http://www.transparency.org/index.html.
154 Obasanjo, supra note 32.
155 Id.
156 Katsouris, supra note 153; see also Press Release, supra note 107 (stating that “a standing multi-stakeholders group of twenty-seven drawn from the private sector, civil society and public sector has been set up to implement transparency of revenue from oil, gas and solid minerals”).
157 Katsouris, supra note 153; see also Press Release, National Stakeholders Working Group of NEITI, Nigerian Releases Results of Three Historic Audits of its Oil and Gas Sector (April 11-12, 2006), http://www.neiti.org/pressrelease4-26-06.pdf (demonstrating that Goldwyn International Strategies was the lead adviser to the working group under the audit initiative).
capital expenditure proposals, checks and balances in the import of products, comparative analysis, benchmarking and recommendations for improvement. As part of the transparency initiative, the Nigerian government selected the United Kingdom’s Hart Group to conduct an audit of the country’s oil activities over the past five years. Following guidelines set by the EITI, “the audit will focus on the amount of oil produced, revenues received by the government and the administration of joint venture operations.” In addition, the audit assesses whether payments have been recorded in the Ventral Bank of Nigeria. It is said to be the most comprehensive energy sector transparency audit conducted in the world.

The assessment under the Nigerian EITI will be “three-tiered, including a physical audit of oil output, exports, and domestic consumption; a financial audit of payments made by oil companies and revenues received by the government; and a process audit looking at operations and procedures in terms of financial management and procurement relating to joint ventures.” In addition, it aims to review whether there are any discrepancies between the amount oil companies claim to have paid to the Nigerian government and what the government declares to have actually received. Those reports will be broadly published and any discrepancies found from the audit will be investigated and corrected by the EITI.

The Nigerian Government has always zealously guarded the oil and gas industry, keeping revenue earned from that industry a closely guarded secret. Additionally, the NNPC and joint venture partners, such as Exxon Mobil and ChevronTexaco, are generally unwilling to publish detailed accounts

160 Id.
161 Id.
162 Press Release, supra note 157 (stating that “the audits looked deeper into the conduct of government and industry practices in Nigeria than any country has ever attempted. The Nigerian example demonstrates that to create transparency in the energy sector it is essential to look beyond financial flows to how the State manages the energy sector itself. We have been honored to assist the NSWG in this groundbreaking enterprise”).
164 Kelly, supra note 159.
165 See Ezekwesili, supra note 43.
166 Katsouris, supra note 153.
of their Nigerian operational budget. This secrecy has created a considerable amount of suspicion among Nigeria's citizens, who accuse consecutive governments and oil companies of diverting cash away from funds supposed to be used for public service and rebuilding the infrastructure. This current situation led to the creation of systems for "monitoring and checking expenditures in every Ministry, including Nigeria's Department of Petroleum Resources, which regulates the oil sector." Its development is hoped to increase the disclosure of earnings in this industry and thereby improve the public's opinion and confidence in the oil and gas sector.

E. Transparency in the Privatization and Market Liberalization Processes

In order to comply with the EITI Nigeria, with the assistance of the World Bank, implemented a process of increasing transparency in the privatization and liberalization of key economic sectors. For example, the sale of government-held equity in cement, petroleum marketing and banking companies in 2000 and 2001 was for the first time in recent years, accomplished through "open, competitive bidding." Additionally, the Nigerian Government offices and private companies are working to increase transparency in advertising all advisory services procured, assets and shared bought and sold, and live televised auctions with national coverage for all divestiture transactions.

F. Political Transparency

A country cannot claim to be democratic if its political process is not transparent. Several initiatives are being implemented to ensure increased political transparency in Nigeria. There are ongoing local governmental reforms "designed to check indiscipline, waste, disorganization, inefficiency and corruption" at that level, along with a campaign to encourage adoption of federal reforms by various state governments.

167 Id.
168 Id.
169 Id.
170 Obasanjo, supra note 32.
171 Id.
172 Id. (noting that the televised auction of digital mobile licenses carried out with the assistance of UK in 2001 was the most transparent license auction in the world. The World Bank, USAID and DFID are also helping out with phase 2 & 3 of the privatization and market liberalization program).
173 Obasanjo, supra note 32 (describing that the combined efforts of federal reforms, state level reforms, and reforms at the local government level will place Nigeria on a new pedestal that will transform the country from a pond of despair and corruption to an island of hope, growth and integrity. These reforms include: budget and fiscal transparency, public procurement legislation,
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Nigeria has also partnered with the G8 industrial nations to fight corruption in a “Compact to Promote Transparency and Combat Corruption.” It acknowledges that “promoting transparency and integrity and fighting corruption require commitment and action on all sides.” The Nigerian Government is employing several strategies as it pursues its goals in conjunction with the G8 members with a “spirit of partnership and mutual respect.”

The actions taken to enforce political transparency demonstrate that the Nigerian Government is aware that corruption is a significant problem for the country and that proactive steps need to be taken to combat this issue.

G. Extractive Industries Transparency Initiatives

Nigeria has embarked on a comprehensive national anti-corruption strategy, and in doing so, has made a pivotal step towards accelerating the rebuilding of the nation’s integrity systems. These integrity systems include democracy, good governance, economic development and growth of available resources. The anti-corruption initiatives, created after agreeing to participate with EITI, are all part of a larger framework of structured reforms. These strategies include budget and fiscal transparency, public procurement legislation, the build-up of policy and administration anti-corruption institutions, and public service reform. These transparency initiatives were

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policy and administration, extractive industries transparency initiatives, anti-corruption institutions build-up, public service reform, transparency in open and competitive bid processes for government contracts, transparency in privatization and market liberalization processes, transparency in political processes, massive anti-corruption campaigns, information and transparency in government processes, reforms in the judiciary, legislature and ministries and government agencies).

174 Press Release, supra note 107 (the G8 countries consists of –Canada, France, Germany, Italy, Japan, the Russian Federation, the UK and the USA. Together these countries take part in year-round conferences and policy research, and have a yearly summit to discuss their yearly work. These countries, while representing only 14% of the world’s population, account for almost 65% of the world’s economy).

175 Obasanjo, supra note 32.

176 Id.

177 See Nigeria First – Features, 2003-2005: The Journey So Far, May 29, 2005, http://www.nigeriafirst.org/printe_4085.shtml; See also Ezekwesili, supra note 43 (stating that Nigeria’s decision not to be “perceived as the poster child for corruption” is “embodied in [the] rigorous commitment she has made to entrench the principals of transparency and accountability within the country and that those “comprehensive anti-corruption strategies” are beginning to deliver good governance goals for which they are intended).


179 Press Release, supra note 107.

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implemented to promote stability, accountability, efficiency, service delivery and a grassroots democracy.\textsuperscript{180}

Along with the initiatives and actions already undertaken by the Nigerian Government, there are additional measures recently announced to combat corruption.\textsuperscript{181} While this list is not all-inclusive, it demonstrates the proactive approach by the Nigerian Government to put an end to this serious problem plaguing the country. The measures include:

\begin{itemize}
  \item a) sensitizing the selective stakeholders and requiring them to hold workshops;
  \item b) calling upon NGO’s Civil Society, NNPC, Chevron, Shell and all companies to play their own role in this process by becoming more transparency in their dealings;
  \item c) issuing proposal requests to consultants to draft Tax Filings of Oil Revenue (TOR) in order to auditors to review annual accounts and tax filings of oil companies;
  \item d) proposing the auditing of government oil accounts including, NNPC and Central Bank of Nigeria accounts;
  \item e) implementing ways to disseminate the information regarding oil and gas revenue to the public;
  \item f) developing templates for reporting information about gas production, sales and revenues on a semi-annual basis, and developing templates for reporting on a semi-annual basis;
  \item g) providing semi-annual oil account reports to the public, posting it on the Economic Reform/NEEDS website, newspaper publications, and allowing Civil Society monitoring;
  \item h) establishing oil and gas accounts modeling an oversight unit in the Ministry of Finance;
  \item i) increasing EFCC officer strength to a 400 person staff;
  \item j) investigating resources and physical enabling environment;
  \item k) establishing a Financial Intelligence Unit;
  \item l) reviewing money laundering legislation to conform to Financial Action Task Force;
  \item m) launching communications campaign and database programs for combing the “419” scam;
\end{itemize}

\textsuperscript{180} \textit{See} Obasanjo, \textit{supra} note 32 (identifying as imperative the need to restore the rule of law with social institutions firmly rooted in principles of equality, justice, peaceful co-existence, transparency, accountability and responsible leadership).

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n) establishing EFCC training school for capacity and specialized training of personnel;
o) amending ICPC legislation to accelerate prosecution of convicted individuals and businesses and setting up an independent steering committee of civil society, private sector for oversight of ICPC conduct;
p) drafting legal and judicial reform strategies appropriately aligned with implementation plans;
q) extending the "due process" initiative to cover all governmental agencies not presently covered;
r) publishing new procurement guidelines to government agencies and the public;
s) setting up resident "due process" teams in all Federal Ministries and Agencies to complement departmental tender boards and federal tender boards;
t) organizing stakeholders' workshops on review of procurement policies and bills;
u) issuing and making public an Auditor General's report.

CONCLUSION: NIGERIA — FROM PONDS OF CORRUPTION ON THE ROAD TO SUCCESS

Nigeria has made a host of reforms and put into place a host of measures designed to help fight the war against corruption. The former Chairman and founder of the TI group, Dr. Peter Eigen, acknowledged that Nigeria has truly embraced the need to eradicate corruption. He recognized that Nigeria is one of the first nations to go a step further than the EITI by requiring not only that all data regarding revenue from petroleum industries be published, but also that the foreign oil companies doing business in Nigeria publish what they have paid in order to conform to a checks and balances system. He pointed out that the Nigerian Government published a comprehensive auditory report showing physical finance and physical flow in February 2006. The requirement that oil companies doing business with

182 Id.
184 Id.
185 Id. (stating that "Nigeria has gone beyond the most basic level of EITI, and requires the open publication not only of aggregated payments from oil companies to government, but also the breakdown by individual companies production fields and category of payment").
Nigeria publish production fees and capital has brought criticism from companies who are unhappy with this degree of disclosure and believe that with this move, Nigeria has gone far beyond what is required under the EITI.\textsuperscript{186}

Although Nigeria is heading in the right direction with its efforts to eradicate corruption, they cannot accomplish this daunting task in solitude. The help of the international community is needed to win the war against corruption because, as the President stated “less rhetoric and more actual support would help reinforce anti-corruption reforms in our country.”\textsuperscript{187} He urged TI to publish a Corruption Encouraging Index and a Corruption Reduction Effort Index in addition to the currently published Corruption Perception Index “to give the total picture on the campaign against corruption and corrupt practices nationally and globally.”\textsuperscript{188} He believes that only such a holistic approach will give a realistic picture of the task that certain nations like Nigeria have undertaken to see that corruption is a thing of the past in their country.\textsuperscript{189}

It is obvious that Nigeria has recognized its corruption problem, and it is clear that it has to implement reforms and measures to combat it, however, despite Nigeria’s efforts more work is still required to restore Nigeria’s integrity.\textsuperscript{190} There is a general distrust of the government among Nigerian citizens and as such most of these reforms are viewed as politically motivated. This distrust has risen to a greater height in the wake of the President’s move to amend the Nigerian Constitution to allow for third term re-election.\textsuperscript{191}

However, the renewed drive to curb corruption and improve transparency in government affairs may renew confidence in the government to combat corrupt practices and reduce financial crimes. This, in turn, may attract foreign investors to Nigeria and restore the rule of law. While the problem of

\textsuperscript{186} Id. (describing it is disappointing to discover that companies, previously arguing that their position is to comply with legal requirements of host government, is now objecting when required to adhere to a higher degree of transparency than they expected).

\textsuperscript{187} Obasanjo, supra note 32.

\textsuperscript{188} Id.

\textsuperscript{189} Id.

\textsuperscript{190} Christina Katsouris, Nigeria’s Anti-Corruption Drive Serious This Time, Official Says, INTERNATIONAL OIL DAILY, Apr. 19, 2004, http://www.energyintel.com (stating that because corruption “pervades many layers of the Nigerian government and energy sector”, the task to eradicate corruption in Nigeria is a “Herculean” one); see also Ezekwesili, supra note 43 (stating that “corruption, a development challenge that Nigeria must crack for its greatness to emerge is definitely not a piece of cake. But one thing is certain. And that is, that the courage to take it on with all arsenals possible is half the battle won”).

\textsuperscript{191} Alfred Obiorah Uzokwe website, http://www.nigeriaworld.com/columnist/uzokwe/051506.html (stating that if Obasanjo “succeeds in changing the Constitution to rule for a third term or what others call a fourth term, the floodgates would have been opened; a precedent would have been set that amendment of Nigeria’s constitution is as easy as ABC”).
corruption has been prevalent for a significant period of time in Nigeria, judging by the number of programs currently implemented, the will to combat corruption has become more resilient and creates a renewed hope for a corruption-free Nigeria in the future. The war against corruption in Nigeria is far from being over. Progress has been made, but the President, the people of Nigeria and the global community look forward with anticipation to the day when Nigerians can say that their country has triumphed over corruption and restored integrity to its institutions and the nation as a whole.