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   • Assist government officials to participate in relevant international conferences and 
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Executive summary

Corruption in its many forms remains one of the most significant obstacles to progress in modern Nigeria, just as it has throughout much of human history. It promotes underdevelopment, lack of trust in our public service and weakens the legitimacy of public institutions before citizens by eroding their capacity to advance and protect public interest. Corruption encourages selfish tendencies among the elite and distorts incentives in the private sector.

It has negative impacts on efficiency, investment climate and overall levels of economic growth and disproportionately hurts the interest of the poor and marginalized in the society especially women and children. The rising scale of organized criminality, widespread violence, armed struggle, and of late terrorism, sweeping through our national landscape has been directly and indirectly attributed to corruption. The need for an all-out fight against corruption is more imperative now than ever to save the country from further decay.

As observed by His Excellency, President Muhammadu Buhari: ‘If we do not fight corruption, corruption will kill Nigeria”. Such an affirmation from the head of government calls for broader strategy to tackle corruption differently from the way it has been done in the past in order to achieve expected results.

This strategy promotes a new approach, which essentially builds on lessons from past efforts at fighting corruption in the country. It recognizes that although the global perception of the corruption problem in the country through scores of the Corruption Perception Index (CPI) provides a useful insight, a contextual approach that interrogates the problem with a view to designing home grown interventions as much as possible is necessary.

It seeks a shared national understanding of what corruption is and what it is not and identifies the restoration of public trust as a potent but indirect way to fight the problem. It presents a more holistic approach to the fight against corruption aimed at addressing foundational gaps in past policies and regulatory frameworks. Furthermore, it mainstreams the principles of the Open Government Partnership(OGP) which Nigeria is currently implementing and recognizes that governments are more likely to be more effective and credible when governance is subjected to public scrutiny, input and oversight. It promotes the rebuilding of capacities of institutions involved in the fight against corruption, for better coordination of roles and reduction of any forms of vulnerabilities and perverse incentives that may hinder effectiveness among such anti-corruption and law enforcement institutions.
Foreword

In 2003, when the world came together to sign the United Nations Convention Against Corruption (UNCAC) that entered into force in 2005, it was with a view to tackling the growing threat that corruption has become to all nations. Little did we know then that eleven years after the entry into force of this Convention that the problem of corruption would continue to be pervasive and life threatening.

While we acknowledge the efforts made by the African Union, the Economic Community of West African Countries and other regional communities in defining corruption in their legislative instruments and policies, implementation and enforcement of these laws remain illusive as corruption eats deeper and deeper like cancer into the fabrics of our African society and beyond.

It is now widely acknowledged that corruption undermines economic development, political stability, rule of law, social development, disrupts social order and destroys public trust in the governance system. In Nigeria, it is startling to note that the link between corruption, organized crime, terrorism and insecurity is one of the reasons why we have remained underdeveloped despite the huge natural resources with which Nigeria is endowed. The story is not different from that of many developing countries today. The truth is simply that we have not learnt from the past.

Unscrupulous leaders, public servants and multinationals are constantly pilfering our common heritage. Our experience in Nigeria has shown that resources and funds meant for development of infrastructure, schools, health sector, law enforcement and security facilities have been gradually stolen and laundered in different parts of the world.

It is common knowledge today that the threat to our national security and existence as a country by the Boko Haram Group was made possible because officers placed in charge of fighting the Islamist Group made away with the funds allocated for that purpose while the battle raged, and soldiers were killed in their hundreds, our children kidnapped, women raped and several homes destroyed. It is also common knowledge that our extractive industry has been enmeshed in corruption made possible by multinationals and international oil companies and leaders who cared less about the citizenry.

As we reflect on the best way to tackle this pervasive problem, I am happy that the Federal Ministry of Justice in consultation with other stakeholders has developed and published the first comprehensive National Anti-Corruption Strategy. I believe that what we have done in Nigeria can proffer some solutions on what we can all do to tackle the problem of corruption together.

Since 2000, Nigeria has established various institutions aimed at improving transparency and accountability in the public service and the enforcement of
sanctions against those who are corrupt. The establishment of the Revenue and Fiscal Mobilization Commission, the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Economic and Financial Crimes Commission (EFCC), the Bureau for Public Procurement, the Nigerian Extractive Industry Initiative (NEITI), and the Code of Conduct Bureau and Code of Conduct Tribunal are all actions aimed at tackling corruption. You may ask – why is it that corruption persists in Nigeria? My response is that we have failed as leaders to enforce these laws in a manner that deters people from seeking to divert public resources for personal use.

Since I came into office in May 2015, I made fighting corruption a major pillar of my government policy. We have implemented the Treasury Single Account (TSA) hitherto impossible in Nigeria to make it impossible for public officers to divert public funds to personal accounts. Through the effective application of TSA and the Bank Verification Number (BVN), we have been able to remove 23,000 non-existing persons from our pay roll and by this singular act, saved billions in funds that would have been stolen. We are currently reviewing our anti-corruption laws and my government has already signed the Open Government Partnership initiatives and completed the National Action Plan for its effective implementation in Nigeria.

In addition, I have also directed that all funds stolen from the public treasury and which can be traced to any individual or corporate body anywhere in the world should be recovered to assist my administration in the onerous task of building a new Nigeria. As you know I have been traversing different countries to seek for support in the repatriation of stolen funds and in addressing the insecurity problems that have bedevilled us.

I am not unaware of the challenges of fighting corruption in a manner that respects human rights and rule of law. I am committed to applying the rule of law and to respect human rights and I am urging my officers to do the same. I admit that there a few cases where stringent rules have been applied as a result of threats to national security and the likelihood that certain persons can escape from the country or seek to undermine the political stability of Nigeria. It is for this reason that Nigeria has sought the support of many countries in prosecuting certain individuals in their countries while we provide the necessary legal documents and mutual assistance that are required to secure conviction and to repatriate assets.

Our experience has shown that asset repatriation is very tedious and takes more than just the signing of bilateral or multilateral agreements. This is despite the provisions of the United Nations Convention that requires countries to return assets to victim countries where it is proven that the assets were illegitimately acquired from that country - we have found that this is not always the case.
As we seek to create a framework for better national and international cooperation against corruption, and to adopt measures to address the current challenges often faced by developing countries in tracing, recovery and repatriation of stolen funds, I would like to reinforce the need for the international community to ensure the implementation of the measures we considered and adopted at the London Anti-Corruption Summit in May, 2016, such as,

a) Easing the legal technicalities and procedures associated with recovery and repatriation of stolen funds.
b) Reducing opportunities and incentives that enable stolen funds to be placed in banks, property acquisition or investment in offshore locations.
c) Sharing information and intelligence on movement of stolen funds and assets in a timely manner.
d) Providing information on beneficial owners of corporate bodies

It is my hope that our development partners will support Nigeria in the implementation of this strategy and in enhancing the capacity of our prosecutors, law enforcement officers and security officials.

We welcome partnership with civil society organizations and media groups. My government is willing to partner with you in a constructive manner and please feel free to ask for information on matters that are of interest to you. This is why Nigeria enacted the Freedom of Information law – to make governance transparent and to make heads of government institutions accountable.

Once again, I thank all those that worked assiduously to produce this very important document.

President Muhammadu Buhari
December 2016
1. Introduction

The fight against corruption in Nigeria has had a long history. Successive governments have left a litany of public and private institutions, frameworks and initiatives to address the menace. Though some achievements have been recorded over the years, the battle against corruption remained largely ineffective. The absence of a coordinated strategic approach to the numerous initiatives to tackle corruption in the country has worsened the situation.

Corruption is defined as the misuse, abuse, misappropriation and misapplication of public resources or trust, and of institutions for undue private or third party benefits. Corrupting elements include inducements, acts of misconduct, or anything that has the potential to corrupt.

Section 2 of the Corrupt Practices and Other Related Offences Act 2000 defines corruption as “bribery, fraud and other related offences”. Section 46 of the Economic and Financial Crimes Commission Act 2004 also considers corruption to include the following economic and financial crimes: “non-violent criminal and illicit activity committed with the objective of earning wealth illegally either individually or in a group or organized manner thereby violating existing legislations governing the economic activities of governments and its administration and includes any form of fraud, narcotic drug trafficking, money laundering, embezzlement, bribery, looting and any form of corrupt practices, illegal arms deals, smuggling, human trafficking and child labour, illegal oil bunkering, illegal mining, tax evasion, foreign exchange malpractices including counterfeiting of currency, theft of intellectual property and piracy, open market abuse, dumping of toxic wastes and prohibited goods, etc.”.

Several structures, institutions, laws and initiatives to promote public accountability and fight corruption have been introduced since the return to civilian rule in 1999. However, the investments made by successive governments in the fight against corruption are yet to deliver on the objective of effectively preventing and combating corruption in the management of public resources and public affairs. Nigeria thus, continues to fall short of the standards and requirements of an effective anti-corruption regime as embodied in regional and global anti-corruption conventions, in particular the United Nations Convention Against Corruption (UNCAC) 2003, which Nigeria ratified on the 14th of December 2004.

The Nigeria Anti-Corruption Strategy (NACS) seeks to identify and close existing gaps in the anti-corruption initiatives currently in place. It emphasizes the institutionalization of results based systems and structures, as well as appropriate incentives for increasing and sustaining citizen’s participation in the fight against corruption. The ethical reform value of the anti-corruption crusade can only be realized through adoption and ownership by all stakeholders, leading to the effective implementation, management and enforcement of the provisions and recommendations of the strategic plan. Also, the basic provisions and
recommendations in this Strategy document need to have the force of law in order to be effective.

The current administration of President Muhammadu Buhari has made the fight against corruption and the restoration of integrity in governance a priority. This is manifest in the President’s commitment at the May 2016 London Anti-Corruption Conference\(^2\); the setting up of the Presidential Advisory Committee on Corruption (PAC); establishment of the National Prosecution Coordination Committee (NPCC); the re-submission of two key anti-corruption bills: the Mutual Legal Assistance in Criminal Matters Bill and the Money Laundering (Prohibition and Prevention) Bill to the National Assembly for expedited consideration; the ongoing review of both the Nigeria Financial Intelligence Agency Establishment Bill, and the Proceeds of Crime Bill; the commitment to prosecute corrupt public officials; the recovery of looted public funds; and the development of various justice sector reform initiatives.

The approval of the NACS is therefore a major milestone for the Nigerian government in its effort to tackle the multifaceted problem of corruption at different levels of governance. The NACS will be fully integrated with the Open Government Partnership principles which Nigeria committed to in her first National Action Plan (2017 – 2019). In the NAP, Nigeria committed to a total of 14 reform initiatives across four thematic areas including - Fiscal Transparency, Anti-Corruption, Access to Information and Citizens Participation.

The Federal Ministry of Justice is the implementing Ministry for both the NACS and the OGP. The strategy enjoins all citizens to adapt to the demands of its key principles and reconnect with its core values in order to save a nation that is challenged by widespread impunity, disregard of the collective good, and rule of law.

Abubakar Malami, SAN
Honourable Attorney General of the Federation and Minister of Justice

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\(^2\) See Appendix 1 –Nigeria Country Statement at the May 2016 Anti-Corruption Conference in the UK.
2. Contextual background of Corruption in Nigeria

Corruption is known to have economic, political, social and legal implications for any economy. Understanding the causes and impact of corruption on the Nigerian people and the economy is necessary to set the framework for this strategy.

To the average Nigerian, corruption is essentially a public sector phenomenon, where acts of bribery, fraud, extortion, inducements, embezzlement, and influence peddling occur. There is little or no demand for accountability by the citizens, as they feel alienated from governance processes. Public resources are considered “nobody’s property”, and can be used at the whims of the office holder. Public office holders now “donate” budgeted classroom blocks to schools, operational vehicles to security agencies, and hospitals to communities, as though these were personal gifts to the beneficiaries. Citizens on their part see the provision of public goods and services as acts of benevolence that need to be rewarded through the ballot boxes. Thus, there are strong incentives for public officials to misuse public resources for their personal gain due to widespread ignorance, illiteracy and a culture of patronage.

2.1.1. Legal and Policy Anti-Corruption Measures Previously Undertaken


2.1.2. Institutional Measures Currently in Place

Nigeria has an impressive array of institutions whose mandate is to combat corruption. These include:

- The Independent Corrupt Practices and other Related Offences Commission (ICPC), which is a dedicated anti-corruption agency with broad powers to investigate, prosecute, sanction and educate on issues relating to corruption.4
- The Code of Conduct Bureau (CCB) and the Code of Conduct Tribunal (CCT), which administer and enforce the Code of Conduct for public officers. This

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4 See Corrupt Offences and other Related Offences Act 2000
Code incorporates issues such as declaration of assets and conflict of interest rules.\(^5\)

- The Economic and Financial Crimes Commission (EFCC) has the mandate to combat financial and other crimes such as Advance Fee Fraud and Credit Card Fraud. The Commission also has the statutory responsibility to enforce the Money Laundering Act and is the designated Financial Intelligence Unit of the country.\(^6\)

The Constitution and laws of the Federal Republic of Nigeria also create several other structures and bodies mandated to combat various types of corruption, including the Office of the Auditor-General of the Federation, the Public Complaints Commission [PCC], the Nigerian Extractive Industries Transparency Initiative, [NEITI] and the Bureau of Public Procurement [BPP]. There are also laws to regulate issues such as political party financing, auditing of public accounts and fiscal responsibility. In addition, there are provisions against corruption as well as the procedure to ensure timely disposal of corruption cases in courts under the Administration Criminal Justice Act, 2015.

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\(^5\) Code of Conduct Bureau and Tribunal Act cap 56 -Laws of the Federation

3. Objectives

The broad objective of NACS is to remove impediments to accountability in governance institutions, strengthen mechanisms and platforms by which citizens can hold public officers to account and strengthen the capacity of anti-corruption and law enforcement institutions for increased deterrence and enforcement of anti-corruption measures. This will further foster national cohesion through a re-orientation of the value system and increased adherence to ethical standards at all levels of governance and the business environment, while reforming public management and performance systems for improved service delivery. Consequently, the NACS sets out the mission and vision statements below:

a. Vision Statement

A Nigeria free of corruption; where the rule of law, ethical values and equity support an inclusive economic, social and human development prevails.

b. Mission Statement

To address the causes of corruption and consequences in Nigeria, through actions that will make government institutions, the private sector, state and local communities more accountable, responsible, transparent and responsive to the Nigerian people who are the ultimate beneficiaries of good governance.

The specific objectives are as follows:

1 – To promote an improved legal, policy and regulatory environment for the fight against corruption: This objective addresses broad foundational gaps and weaknesses in current institutional structures, frameworks and arrangements that undermined previous and current anti-corruption efforts. These include weak enabling legislation or the lack of critical legislations for more effective prosecution of the fight against corruption. It also addresses the near-absence of enabling legislation for increased citizen’s engagement and participation in the formulation and implementation of anti-corruption initiatives, the absence of performance monitoring and oversight mechanisms and the lack of necessary frameworks for improved cooperation/coordination among the ACAs and related institutions. It also addresses weak institutional capacities for accountability and the enforcement of anti-corruption laws. Initiatives under this objective therefore adopt a demand and supply side engagement for strengthening critical legislative and regulatory frameworks for improved performance, accountability and responsiveness of the ACAs, LEAs as well as MDAs. On the supply side, this objective supports the speedy review and passage of anti-corruption institutional strengthening legislations before the National Assembly, while the demand side seeks to establish multi-level
oversight structures and mechanisms as well as inter and intra agency cooperation and coordination and citizen engagement.

2 – To encourage an improved socio-cultural and political environment for transparency, accountability and integrity: The pillar focuses on improving the general environment that engenders increased transparency, accountability and integrity across the entire fabric of the society. The recommendations under this objective draw from an understanding of the socio-cultural, economic and political pre-disposing factors that either accentuate or impinge on the fight against corruption in our environment. This objective underscores the need for ethical re-orientation, increased institutional oversight and more credible electoral and democratic culture.

3 – To provide incentives for Sustainability in the fight against corruption: This pillar addresses the challenge of creating workable incentives to re-kindle and sustain broad-stakeholders commitment to anti-corruption reforms at all levels of government and society. It emphasizes the need to revisit the traditional incentive structures with a view to making them more attractive and potent. It also explores market-driven incentive approaches based on global best practices, which are capable of galvanizing a hitherto docile populace and provide meaningful incentives for anti-corruption reform actions.

4 – To improve the operational capacities of key Anti-Corruption Institutions and Initiatives: The policy context seeks to improve the institutional capacities and technical capabilities of the core Anti-Corruption Agencies (ACAs) and ministries, departments and agencies (MDAs) with mandate for the prevention and control of corruption in the country. Within this framework, the approach is more targeted and addresses key observable gaps and weaknesses in operational structures and approaches of these agencies and ministries. While, these gaps may not have been addressed in an exhaustive manner in the past, the NACS highlights and interrogates observable weaknesses and shortcomings in a manner that provides the necessary insights to effectively and sustainably address the gaps.

5 – To achieve the Presidential Commitments on Asset Recovery, Transparency and Accountability in the Management of Public Resources: This objective is essentially focused on the expeditious implementation of President Mohammadu Buhari’s far-reaching anti-corruption reform commitments at the end of the 2016 International Anti-Corruption Conference in London. These commitments, summarized under five sub-objectives substantially overlap specific objectives 1, 2 and 4 strengthening local and international partnerships and opportunities for improved outcomes in the fight against corruption.
4. Implementation Plan for the Operationalization of the NACS Objectives (The Implementation Plan is attached)

This Strategy adopts a diagnostic rather than a traditional prescriptive approach, addressing key factors that have either accentuated corruption or undermined efforts at controlling it. It seeks to improve preventive and enforcement mechanisms on one hand and catalyse collective action to drastically reduce the incidence of corruption on the other.

It is designed to address policy, technical and institutional challenges under five Key Objectives aimed at removing impediments to accountability in governance institutions, strengthening mechanisms and platforms by which citizens can hold public officers to account and strengthening the capacity of anti-corruption and law enforcement institutions for increased deterrence and enforcement of anti-corruption measures. This Strategy will further foster national cohesion through values re-orientation and increased adherence to ethical standards at all levels of governance, while reforming public management and performance systems for improved service delivery.

Importantly also, the objectives promote a holistic, all-of-government approach that embraces the entire public (state and non-state actors), including civil society organizations, faith-based organizations and the private sector in tackling corruption. The objectives include:

- Improved Legal, Policy and Regulatory Environment;
- Improved Socio-Cultural and Political Environment for Transparency, Accountability and Integrity;
- Improved Incentives for Sustainability;
- Improved Operational Capacities of ACAs; and

In addressing policy, regulatory and environmental challenges in the fight against corruption, the objectives reflect the government’s commitment to reduce corruption in the society. The bottom line is in enacting policies that encourage all citizens not only to acknowledge the damaging nature of corruption but also to understand that “integrity pays”. The policy framework around reducing corruption must show clear tangible benefits for staying away from corruption as well as stiff negative consequences for engaging in corrupt acts. The incentives offered by government must encourage citizens to align themselves with beneficial outcomes and avoid the negative outcomes. Fear, apathy & ignorance exacerbate the erosion of our value system and standards. When this occurs, formal and social controls against corruption start to break down and social tolerance for the malaise increases.
Where there is no real incentive to do the right thing (or perverse incentives exist) combating corruption is an extremely challenging endeavour. The NACS seeks to engender increased alignment among social, public and private interests through improved budget processes, performance management and citizen’s oversight among others. This entails strengthening the system for improved corruption risk and vulnerabilities assessment and support for targeted actions for reducing real and perceived risks of corruption.

The institutional reform objective under this Strategy cuts across all the five objectives and seeks to strengthen institutional arrangements and organizational frameworks that support and foster a functional anti-corruption regime in Nigeria. Here, the focus is on improving the effectiveness and efficiency of organizational and institutional frameworks, intervention mechanisms, systems, laws and administrative procedures at the Federal, State and Local Government levels. It also includes a review of the framework for the proactive engagement and participation of the citizen’s and stakeholders groups in processes of checks and balances to promote increased transparency and open government.

The ultimate goal of the institutional reform objective under this Strategy is to develop and implement mechanisms aimed to improving the governance of the public institutions at federal, state and local government levels and to remove corruption-related factors inhibiting their accessibility and capacity to deliver quality services to all Nigerians. The strategy also seeks to develop and implement mechanisms aimed at improving the governance of public institutions at federal, state and local levels and to remove corruption related factors inhibiting their accessibility and capacity to deliver quality services to all Nigerians. Performance and implementation monitoring and evaluation is designed as a cross cutting theme and weaved into the intervention in all the objectives to ensure that all efforts in the different objectives are mutually reinforcing and synergistic.

At the technical level, the goal is to improve public confidence in reliable and credible law enforcement consisting of effective investigation, efficient prosecution, speedy adjudication and effective sanctions. Key technical considerations for this Strategy therefore include:

- The prioritization of assets recovery and the management of recovered proceeds of corruption as deterrence.
- The widespread adoption and implementation of the Administration of Criminal Justice Act for more effective and efficient adjudication of Corruption cases across all the courts in the country
- More effective investigations and prosecution of corruption cases by all the Anti-corruption Agencies (ACAs), Law Enforcement Agencies (LEAs) and the Directorate of Public Prosecution (DPP).
- The establishment of a Recovered Assets Management Agency for more proactive recovery and management of recovered proceeds of corruption and other criminal activities.

- The establishment of a system of coordination and performance monitoring and evaluation designed to ensure effective prioritization of mandates, synergy and collaboration as well as adequate public engagement.

The ultimate goal of the technical objectives for this strategy is to strengthen the effectiveness, efficiency and synergy of the institutions, laws and measures designed by the Nigerian Government to prevent and combat corruption as well as to engage the public more actively in the process.

a. Specific Recommendations

i. The Independent Corrupt Practices and Other Related Offences Commission (ICPC)

The ICPC was established by the Corrupt Practices and Other Related Offences Act, 2000, with the primary responsibility to prevent corrupt practices, investigate and prosecute corrupt persons in Nigeria, particularly in the public sector. To improve its operational efficiency, the ICPC should prioritize the following actions: strengthen its investigation and oversight mechanisms through proactive intelligence gathering; strengthen the capacity to prevent corruption in the public sector by conducting periodic management and financial audits of public institutions; strengthen education and public awareness; build strategic partnerships with other ACAs and stakeholders (private sector and civil society) in the fight against corruption; build international cooperation; strengthen Internal Management of ICPC by ensuring that staff comply with professional ethics standards; strengthen the Anti-Corruption and Transparency Units (ACTUs) of MDAs; align its internal strategy with the NACS, the Open Government Partnership National Action Plan; and implement the ICPC Action Plan.

ii. Economic and Financial Crimes Commission (EFCC)

The EFCC Act 2004 mandates it to combat financial and economic crimes. The following general and specific actions will be considered to strategically reposition the Commission for a more effective fight against corruption: better executive and board management oversight; review of the EFCC Act and Mandate to avoid overlap with other ACAs; secure the term of Office of the EFCC Chairman; strengthen public education and awareness; review and align its strategic plan to the NACS, the Open Government Partnership National Action Plan; revise its recruitment, human resource management and development policies to ensure competence and integrity in the hiring and retention of personnel; develop a robust whistleblower policy including mechanisms for whistleblower confidentiality and protections; Strengthen its data gathering and processing framework to provide reliable and consistent data for management decision-making; improve its investigation and intelligence gathering mechanisms; and, improve inter-agency cooperation with the other ACAs and related institutions in the sharing of intelligence.
iii. The Nigerian Financial Intelligence Unit (NFIU)

The Nigerian Financial Intelligence Unit (NFIU) is the central national agency in Nigeria, responsible for the receipt and analysis of financial disclosure (Currency Transaction Reports and Suspicious Transaction Reports) and the dissemination of intelligence generated there-from, to competent authorities. The NFIU plays a central role in the fight against corruption by executing efficient and focused gathering, analysis, processing and management of financial data and other intelligence sources, in order to uncover financial transactions that are the result of corrupt or criminal activities. Given these broad roles and responsibilities, the NACS proposes that the NFIU should be an independent legal entity with financial and operational autonomy; a functional board of directors with secured tenure should be appointed for the NFIU. The board should have the responsibility for strategy and policy development, develop its recruitment, human resource management and development policies to meet best practice while allowing the management operational autonomy; the Special Control Unit Against Money Laundering (SCUML) should be merged with the NFIU for effectiveness. Capacity development training in financial intelligence analysis should be undertaken by staff and also extended to relevant law enforcement and intelligence agencies. The advocacy campaigns on Anti-Money Laundering issues for financial, non-financial institutions and relevant stakeholders should be expanded and deepened.

iv. The Nigeria Police

The Police are the primary face of the law in every society. The perception of the police – either as trustworthy or corrupt – largely determines the level of public support for anti-corruption strategies. To strengthen the battle against corruption, the Nigeria Police can make the following contributions: follow a rigorous screening and vetting processes for recruitment; review the wage structure to attract able and talented officers into the police; enhance the level of discipline in the Force; invest in developing and upgrading a relational crime database of biometric identification systems to be linked to the NFIU database and develop integrity policies.

v. Code of Conduct Bureau/Tribunal (CCB/CCT)

The Code of Conduct Bureau is constitutionally empowered to monitor and oversee the conduct of public officers. The activities of the CCB/CCT are central to anti-corruption reform effort and ethic re-orientation in the country. The following should be considered to improve the effectiveness of the Bureau and the Tribunal: increase public awareness on its oversight functions and what constitutes abuse of office; establish procedure for discreet disclosure; prompt trial of all cases brought before

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7 Its responsibilities include receiving Assets Declaration by public officers, examining the declarations in accordance with the requirements of the Code of Conduct law and to retain custody of such declarations and make them available for inspection by any citizen of Nigeria on such terms and condition as the National Assembly may prescribe. The CCB, together with its twin agency – The Code of Conduct Tribunal, are Extra-Ministerial Departments set up by the Federal Government under the Code of Conduct Bureau and Tribunal Act, Cap 56, LFN 1990.
the CCT by the CCB; and, ensure compliance of all members of the Federal Executive of the Federal Republic of Nigeria with the Code of Conduct Act.

vi. Public Complaints Commission (PCC)

The PCC has a mandate to restore human dignity, protect citizens against administrative injustices, be a legal channel for redress and restoration of justice, promote peace, and promote efficient and effective service delivery that is responsive to the needs of citizens. The PCC should improve public awareness and emphasize citizens’ right to report in the event of unacceptable treatment and corrupt conduct. However, the NACS recommends the alignment of the PCC with the ICPC mandates to avoid overlap of responsibilities. The PCC should align its mandates with the core principles of Open Government Partnership.

vii. Bureau for Public Procurement (BPP)

The BPP was created by the Procurement Act 2007 to ensure transparency and due process in the procurement process across federal agencies. To minimize the obvious vulnerabilities inherent in the public procurement process, the NACS recommends that the BPP adopts the following measures: publish and implement a Code of Conduct for public procurement pursuant to the provisions of its Act; demonstrate project cost comparability between Nigeria and least 3 countries across at least 2 continents using empirical evidence; adopt open contracting standards; the Auditor General of the Federation should attest to the pricing template for procurements above a pre-defined Naira threshold; undertake annual procurement audit of procuring entities; undertake proactive assessment of the corruption vulnerabilities of proposed projects and procurement; improve partnerships with ACAs and Law Enforcement Agencies (LEAs); commence the training of ACAs and the judiciary on procurement procedures for effective public procurement investigation, litigation and adjudication; fully comply with the provisions of the FOIA; establish partnership with the National Procurement entities of other countries; ensure that every procuring entity execute an Integrity Pact

viii. Office of the Auditor General of the Federation (OAUgF)

The Auditor General has a key responsibility in fighting corruption in the public sector. To achieve this, the NACS recommends that the OAUgF should: strengthen its forensic audit capacity; build its capacity to undertake performance, value for money and other specialist audits; enhance its international cooperation; and publish in print and electronic form, all audited reports of MDAs.

ix. The Executive

In order for the NACS to succeed, the Executive must lead its implementation. It should therefore ensure that appropriate legal framework as well as multi-level

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8 This is a Transparency International tool for ensuring the credibility and transparency of procurement processes. It requires the execution of a tripartite Memorandum of Understanding between the procurement management agency, the would be bidders/contractors and independent civil society observers that commits the bidders and the management agencies to respect the provisions of the procurement guidelines.
checks and balances are established. It should also undertake periodic review of the enabling Acts of these institutions as well as the adequacy of their funding. The Executive must demonstrate political will to enforce the laws and implement various anti-corruption strategy, policies and regulations irrespective of the political, social, ethnic or religious status of persons involved in corrupt practices.

x. **The Judiciary**

The NACS encourages the Chief Justice of Nigeria and the Chief Judges of states to issue practice directions to expeditiously hear matters on cases of corruption. The Judiciary must ensure the adoption of electronic recording in all courts to improve case management and justice delivery. In line with the ongoing reforms of the judicial sector, disciplinary measures against corrupt judges and other judicial officers should be strictly enforced to serve as a deterrent. The National Judicial Council (NJC) should undertake a systemic check on the judiciary by monitoring the fairness, integrity, honesty and transparency of judges.

xi. **The National Assembly (NASS)**

Nigeria runs a bicameral legislature comprising of the Senate and the House of Representatives⁹. The NASS has an oversight role over MDAs and thus plays a fundamental role in the fight against corruption in the public sector. To this end, the NACS recommends that the NASS should: lead the establishment of Community Accountability Forum as part of its constituency outreach mandate where public officers within their constituencies provide regular account of their public stewardship; strengthen its oversight functions by emphasizing Result Based Budgeting and Performance Management; and, expedites the passage of key pending legislation that will assist in the fight against corruption, notably, the Nigeria Financial Intelligence Agency Establishment Bill, the Mutual Legal Assistance in Criminal Matters Bill, the Whistleblower Protection Bill and the Proceeds of Crime Bill.

xii. **Head of Civil Service of the Federation**

The Head of Civil Service of the Federation should institute measures to ensure that the rights of every employee are respected and that they are adequately shielded from unfair and arbitrary actions through the establishment of platforms/mechanism that increase the voice of public servants. This would require that every employee of MDAs have access to a document where his/her rights are spelt out along with redress mechanism for unfair treatment. This may be accessible on CCB’s online portal to be downloaded, signed and placed in the employee’s file as evidence of having been read by the said employee. This should become a yearly exercise for every employee as a reminder of expectations and right.

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⁹ The NASS is made up of the Senate which has 109 members, 3 per state plus 1 for FCT, while the House of Representatives has 360 members. The NASS is charged with the responsibilities of law making, oversight of the executive and representation of the electorates.
5. The National Anti-Corruption Strategy Implementation Plan 2017 - 2020

**VISION:** A Nigeria free of corruption; where the rule of law and ethical values support an inclusive economic, social and human development.

**MISSION:** To address the causes and consequences of corruption in Nigeria, through actions to make government and its institutions, the private sector and communities more accountable, responsible, transparent and responsive.

**Specific Objectives**
- Improved Legal, Policy and Regulatory Environment;
- Improved Socio-Cultural and Political Environment for Transparency, Accountability and Integrity;
- Improved Incentives for Sustainability;
- Improved Operational Capacities of ACAs; and
<table>
<thead>
<tr>
<th>Objectives and Sub-jectives</th>
<th>Actionable Recommendation</th>
<th>Short/Medium Term (3mths - 1year)</th>
<th>Long Term (1-4years)</th>
<th>Outcomes and Performance Indicators</th>
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<tbody>
<tr>
<td><strong>1: Improved Legal, Policy and Regulatory Environment</strong></td>
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<tr>
<td><strong>Sub-Objective 1.1: Strengthened Legal/Policy/Regulatory Framework for ACAs</strong></td>
<td>Enactment/strengthening of specific policies laws on plea-bargaining, whistle-blower and witness protection and Non-Conviction Based Asset Forfeiture.</td>
<td></td>
<td>48 months</td>
<td>Stronger and more effective legal and regulatory framework for an improved fight against corruption</td>
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<td></td>
<td>Urgent reintroduction and passage of relevant anti-corruption bills including the Proceeds of Crime bill, the NFIC Autonomy bill, the Mutual Legal Assistance in Criminal Matters Bill, and the Money Laundering Prohibition and prevention Bill.</td>
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<td>48 months</td>
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<td></td>
<td>Encourage states to adopt/implement relevant federal laws such as Freedom of Information Act, Fiscal Responsibility Act, Public Procurement Act, Administration of</td>
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<td>48 months</td>
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<tr>
<td>Sub-Objective 1.2: Strengthening of the Legal/Policy/Regulatory Framework for increased accountability and transparency in the MDAs</td>
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<tr>
<td><strong>Criminal Justice Act and the National Anti-Corruption Strategy.</strong></td>
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<td><strong>Initiate policies on ethical values and reorientation of citizens and public servants.</strong></td>
<td>24months</td>
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<td><strong>Participation of Civil Society and Citizens in the Review and Passage of Critical Anti-Corruption Bills.</strong></td>
<td>3months</td>
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<td><strong>Prescribe minimum integrity and accountability standards for all MDAs and for all private organizations seeking to do business with government entities.</strong></td>
<td>6months</td>
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<td><strong>Mandate/require an integrity and performance pact from all revenue generating institutions in Nigeria.</strong></td>
<td>6months</td>
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<td><strong>Review enabling legislations to make the Budget Office, the Accountant General's Office and the Office of the Auditor General of the Federation more</strong></td>
<td>24months</td>
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<tr>
<td>Action</td>
<td>Timeframe</td>
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<td>independent and responsive to citizens</td>
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<td>Review the regime of sanctions for corruption and other related crimes to increase deterrence.</td>
<td>6months</td>
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<td>Establish and enforce improved judicial ethics, codes of conduct for judges, lawyers, court and other justice sector personnel.</td>
<td>12months</td>
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<td>Increased public confidence in justice system and the justice sector institutions</td>
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<td>Initiate institutional integrity partnerships covering the following sectors: extractives, health, education, public service and anti-corruption institutions.</td>
<td>12months</td>
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<td>Strengthen and coordinate the establishment of reliable database that ensures cross-cutting information sharing between ACAs, the government and the Judiciary as well as other relevant agencies.</td>
<td>36months</td>
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<td><strong>2: Improved Socio-Cultural and Political Environment for Transparency, Accountability and Integrity</strong></td>
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<tr>
<td><strong>Sub-Objective 2.1 - Engendered ethical re-orientation</strong></td>
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<td>Initiate social and cultural programs in schools, communities, and traditional institutions, churches, Mosques, and political parties to discourage support for corrupt practices and improve an understanding of the effect of corruption on social and economic development of Nigeria</td>
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<td>More transparent, accountable and ethically driven public institutions, communities, churches, and traditional institutions</td>
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<td>18months</td>
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<tr>
<td>Initiate Open Government Policies as set out in the OGP National Action Plan in all MDAs</td>
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<td>36months</td>
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<td>2.1.2</td>
<td>Initiate sanctions against corporate organizations, traditional institutions, professional and Business membership organizations (BMOs) and faith-based organizations (FBOs) that celebrate corrupt individuals or do business with blacklisted companies or convicted persons</td>
<td>12months</td>
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<td>2.1.3</td>
<td>Strengthen compliance with, and enforcement of transparency, accountability, integrity principles as set out in the Open Government Partnership National Action Plan.</td>
<td>12months</td>
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**Sub-Objective 2.2 - More credible electoral culture engendered**

Review and Strengthen the Electoral Act/Process across the federal, state and local government levels to engender public confidence. | 15months |

**Sub-Objective 2.3 - Improved Institutional Oversight**

Strengthen the National Assembly in its performance and result-based oversight of MDAs, focused on improved | 48months |

Increase in citizen’s access to ACAs for increased transparency,
| 2.3.1 | Establish a common Anti-corruption hotline/call/Whistle-blower center to serve as clearing house and with a follow-up mechanism for all anti-corruption cases. 12months | 25 |
| 2.3.2 | Engage Citizens in a permanent dialogue on ethical and value orientation and feedback mechanisms 12months | 25 |
| 3: Improved Incentives for Sustainability | | 25 |
| Sub-Objective 3.1 - More efficient, responsive and accountable public engagement | Create market and performance-driven incentives to increase the participation of businesses, small and medium enterprises, corporate bodies market women, and financial institutions in the implementation of anti-corruption policies 36months | 25 |
| 3.1.2 | Develop policies to incentivize and increase the participation of traditional | 25 |
3.1.3 Develop an anti-corruption implementation monitoring system that is multi-sectoral and embedded in the law. (A Monitoring team that is citizen driven should be made up of civil society, and faith-based organizations, private sector businesses and traditional rulers drawn from each geographical zone).

| Sub-Objective 3.2 - Increased public support and citizens’ ownership of the fight against corruption. | Develop communication strategy that targets anti-corruption messaging and outreach at all levels of society (grassroots, LG, State and Federal) using local languages and platforms | 12months |
| 3.2.1 | Identify and publicize opportunities for citizens to get engaged actively in anti-corruption efforts, as | 12months |
stipulated in existing laws (Public Procurement Act, Fiscal Responsibility, and NEITI Act) and under the OGP National Action Plan

| 3.2.3 | Identify and strengthen the existing protection offered by the various relevant laws to cover whistle-blowers. | 24months |

4: Improved Operational Capacities of Key Anti-Corruption Institutions and Initiatives

| Sub-Objective 4.1 - Strengthen the Anti-Corruption Prevention Measures | Strengthen the powers of anti-corruption institutions and other relevant bodies to prevent and proactively mainstream transparency and accountability measures in public and private institutions (Existing prevention platforms include ICPC Ethics and compliance checklist/score card, SERVICOM and Code of Conduct Asset Declaration measures) | 40months |

4.1.2 | Design and Implement standard measures of organizational accountability, procedural | 30months |

Reduced corruption vulnerability of public sector institutions
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<td><strong>checks and balances and other measures that ensure internal accountability and transparency of public sector agencies, e.g. MDAs ethics and compliance scorecard.</strong></td>
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<td><strong>4.1.3</strong></td>
<td><strong>Strengthen the ICPC Anti-Corruption and Transparency Units in MDAs (ACTUs) through professionalization, training/certification, better staffing and more independent funding sources</strong></td>
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<td><strong>12months</strong></td>
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<td><strong>4.1.4</strong></td>
<td><strong>Enforce sanctions for MDAs that do not comply with ACTUS, Freedom of Information Requests.</strong></td>
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<td><strong>12months</strong></td>
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<td><strong>4.1.5</strong></td>
<td><strong>Enforce sanctions against private sector/business organizations that fail to achieve recommended minimum standards of integrity and accountability (e.g., withdrawal of government’s approval for licenses as well as black-listing)</strong></td>
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<td><strong>12months</strong></td>
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<td>4.1.6</td>
<td>ICPC to publish annual system studies/evaluation of designated anti-corruption courts and judicial institutions, NASS and MDAs and to ensure that applicable sanctions are applied</td>
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<tr>
<td>4.1.7</td>
<td>Increase the deployment of technology to address institutional vulnerabilities that are impediments to the effective adjudication of corruption cases as may be identified through ICPC’s system studies.</td>
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<tr>
<td>4.1.8</td>
<td>Enforce mandatory declaration of assets for MDAs, Political Officers, NASS officials, Legislatures, Judges and their support staff;</td>
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<tr>
<td><strong>Sub-Objective 4.2 - Enforcement Capabilities Strengthened</strong></td>
<td>Strengthen the implementation of the Public Procurement law by the Bureau for Public Procurement and enforce non-compliance through</td>
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Increased deterrence through more positive prosecutorial outcomes
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<tr>
<th>Sub-Objective 4.3 - Increased and Accelerated Prosecution of Politically Exposed Persons</th>
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<tbody>
<tr>
<td>Strengthen the oversight capacity of Federal Ministry of Justice on cases prosecuted under the anti-corruption laws and advance public interest in corruption cases against PEPs and judges</td>
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<td>15months</td>
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| 4.3.1 |
| Establish an incentive/reward mechanism for public officers, NASS officials, judges and judicial sector |
| 15months |
personnel who perform with integrity and speed.

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<tr>
<th>Sub-Objective 4.3 - ACAs Administration and Organizational Capacity Strengthened</th>
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<tr>
<td><strong>4.3.1</strong></td>
<td>Improve capacity of ACAs officials in the Use Technology to Fight Corruption.</td>
<td>15months</td>
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<tr>
<td><strong>4.3.2</strong></td>
<td>Institute more transparent, merit-based recruitment processes for ACAs</td>
<td>24months</td>
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<tr>
<td><strong>4.3.3</strong></td>
<td>Rationalize some anti-corruption agencies for increased coordination and efficiency.</td>
<td>24months</td>
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</table>
| **4.3.4** | Develop a framework for inter-agency cooperation and coordination especially around investigations, prosecution and asset recovery. | 12months | Improved operational and technical capacity of anti-corruption and law enforcement agencies.
| 4.3.4 | Strengthen information and intelligence-sharing platforms among MDAs and LEAs including the establishment of a more independent Financial Intelligence Unit. | 18 months |
| 4.3.5 | Develop and implement joint training programmes for ACAs for increased cooperation and coordination. | 30 months |
| 4.3.6 | Review HR policies of the prosecution departments of the ACAs, including recruitment, posting, career development, tenure, etc. | 18 months |
| 4.3.7 | Professionalize the work of prosecutors by establishing prosecutorial cadres, enforcing the adoption of special codes of conduct for prosecutors. Also create an Association of prosecutors. | 24 months |

**5: To Achieve Presidential Commitments on Asset Recovery, Transparency and Accountable Management of Public Resources**

**Sub-Objective 5.1: Increased Transparency of Beneficial Ownership**

| | Strengthen Asset Recovery Capacity at the National and International levels through the Proceeds of | 24 months |
5.1.2 Establish a central register of company beneficial ownership information in line with global best practices 12months

5.1.3 Review CAC Act and regulations to improve information sharing with on Company Beneficial Ownership; 12months

Sub-Objective 5.2: Strengthened Local and International Partnerships Against Corruption

5.2.3 Review and strengthen Mutual Legal Assistance Treaties' (MLATs) and Enact the Mutual Legal Assistance Bill into law 12months

5.2.4

5.2.5 Implement travel restrictions for corrupt officials of foreign 24months

Implement bilateral agreements/arrangements to enhance partner-countries’ increased access to Company Beneficial Information. 24months

Increased detection, prevention and disruption of corruption-driven money laundering
<p>| <strong>5.2.6</strong> | Strengthen the public-private information sharing platform, bringing together governments, law enforcement agencies, regulators and the financial sector Compliance officers of banks to develop and implement relevant sectoral anti-corruption policies | 12months | Increased detection, prevention and disruption of corruption-driven money laundering |
| <strong>5.2.7</strong> | Foster increased integrity in International Sports by joining the International Sport Integrity Partnership. | 15months |
| <strong>5.2.8</strong> | Work with bilateral and multilateral development partners and local stakeholders to accelerate the implementation of the voluntary provisions of the UN Convention against Corruption (UNCAC) and other outstanding obligations of UNCAC | 15months |</p>
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<tr>
<th><strong>Sub-Objective 5.3: More Transparent Public Procurement and Fiscal Transparency Regime</strong></th>
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<td><strong>5.3.1</strong></td>
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<td><strong>5.3.2</strong></td>
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<td><strong>5.3.3</strong></td>
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<td><strong>5.3.4</strong></td>
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<td><strong>5.3.5</strong></td>
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| 5.3.6 | Mandate all relevant institutions to implement Open Contracting Data Standard with priority focus on:  
- Building of Infrastructure in the Extractive sector  
- Building of Health Centers and Improvement of Health Services  
- Building of Roads and other infrastructures  
- Building of Schools and improving transparency in the management of Education funds  
- Investment in the Power sector. | 24 months |
| 5.3.7 | Implement the principles of Open Government Partnership and Open Data Charter with FMOJ taking the lead to set up a national team. | 12 months |
| 5.3.8 | Strengthen Nigerian Tax laws to enforce Tax Evasion Penalties and other actions against professional enablers of tax evasion, including for corporations | 18 months |
that fail to prevent their employees from facilitating tax evasion.

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<tr>
<th>Sub-Objective 5.4: More Transparent Extractive Industry Operations</th>
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<tbody>
<tr>
<td>Strengthen presidential oversight of oil, gas and solid mineral sector for increased implementation and compliance to the NEITI Country Report on Nigeria.</td>
<td>18months</td>
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<td>5.4.2</td>
<td>Adopt and implement the 2016 EITI Standard, in particular the requirements on beneficial ownership and the sale of the state’s share of production.</td>
<td>15months</td>
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<tr>
<td>5.4.3</td>
<td>Initiate voluntary disclosures through EITI reporting by major companies regarding payments to governments for the sale of oil, gas and minerals.</td>
<td>12months</td>
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<tr>
<td>5.4.4</td>
<td>Adopt and Develop EITI Common Reporting Standard Initiative</td>
<td>18months</td>
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<tr>
<td>Sub-Objective 5.5: More Effective Asset Recovery, Return and Management</td>
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<tr>
<td><strong>5.5.1</strong></td>
<td>Develop/adopt internationally endorsed guidelines for the transparent and accountable management of returned stolen assets. 24months</td>
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<td><strong>5.5.2</strong></td>
<td>Develop common principles governing the payment of compensations to countries affected by corruption. 24months</td>
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6. Implementation and Coordination Framework

The effective implementation of the strategy requires the actors in the nation’s anti-corruption landscape to contribute to reinforcing the objectives of the NACS. Therefore, it is imperative to have a well-defined arrangement, with the appropriate level of legal and political authority, in order to coordinate successfully the implementation of the Strategy. This is necessary to ensure that all state and non-state institutions fulfill their share of responsibilities. The strategy, thus, proposes the establishment of the National Anti-Corruption Strategy Management and Implementation Committee (NACSMIC).

a. National Anti-Corruption Strategy Management and Implementation Committee (NACSMIC)

This will be a steering committee comprising all ACAs, relevant MDAs, government and private sector entities, faith-based organizations as well as civil society and Nigeria Labor Congress. The Federal Ministry of Justice (FMOJ) as the key regulator in the anti-corruption sector will convene and lead the implementation of the National Anti-Corruption Strategy. The Nigeria Governor’s Forum (NGF), and the Association of Local Government Chairmen shall also be invited as observers to the NACSMIC.

This will ensure a coordinated multi-pronged, multi-level and all-sector approach to the fight against corruption.

Structure of the NACSMIC

- The Attorney General of Justice of the Federation and Minister of Justice will be the Chairman of the NACSMIC.
- It will have a management working group made up of Ministers and heads of agencies. The NACSMIC shall meet on a quarterly basis.
- It will also have specialized technical working groups that will meet on a bi-monthly basis to review the implementation of this Strategy.
- The technical working groups shall produce reports for the consideration and ratification of the NACSMICs.
- The management working group will foster increased partnerships between key Federal, State, Local Government, National Assembly, MDAs, CSOs, the private sector and international development partners, towards the effective implementation of this strategy.

Multi-Sectoral Engagement with Other State and Non-State Actors:

This strategy requires that every ACA develop its own strategic plan that is in line with the objectives, principles and relevant provisions of this Strategy, as it applies to the agency’s specific mandates. Such a strategy, which shall be reviewed and cleared by the NASCMIC, would include a Result Based Management (RBM)
approach that clearly spells out the Mission, Vision, Objectives, Key Performance Indicators, Milestones and Targets for clearly defined periods.

In addition, each agency would be required to develop Implementation Plans that clearly define key activities, expected deliverables and timelines for each operating unit of the ACA. These shall constitute the broad Result Based Management framework for each ACA, which gives the ACAs and their external stakeholders (including bodies formally tasked with the supervision of the ACAs, such as civil society and international development partners), the tools to continuously monitor the performance of the ACAs at the outcome level, as well as to address issues of impact. By using such tools, ACAs can ascertain whether they are delivering on the expectations of their many stakeholders, building up public support, and reducing threats to their own existence.

The Bureau of Public Service Reform and the Office of the Head of Service of the Federation as well as the National Orientation Agency are also required, under this strategy, to champion the popularization of RBM and its adoption and deployment by all MDAs, States and Local Government Areas within the first year of the implementation of this strategy.

Within each ACA, MDA, State and Local Government, a Strategy/Change Management Committee (SMC) will be established to drive the implementation of provisions of the NACS. It is recommended that the same change management team will also be responsible for the implementation of the Open Government Partnership Action Plan and other Reform initiatives of the government of Nigeria.

The technical working group will ensure the harmonization of various agencies' strategies and the cross-cutting issues in the NACS. The ACAs will agree on key performance indicators based on their strategies and work with the NACSMIC to establish annual performance benchmarks, milestones and targets.

b. Monitoring Performance – Measuring Results

The NACSMIC will develop an annual work plan and a Monitoring and Evaluation (M&E) plan. The NACS Monitoring and Evaluation plan should include the following:

i. Ensure that every designated ACA and related agency develops a Strategic Plan with an M&E that draws from or contributes logically to the National Anti-Corruption M&E Framework;

ii. Support the different ACAs and relevant MDAs to establish a functional NACS/M&E Unit;

iii. Work with appropriate Federal, and State Agencies to establish annual anti-corruption performance targets; and
iv. Undertake annual performance evaluations of the different ACAs and anti-corruption programs in the country and make recommendations for operational and performance improvements.

Each MDA is expected to develop necessary M&E tools for monitoring and measuring its own performance. ACAs' management and annual work-plans should of necessity include clear objectives, performance targets, key milestones and expected impact of budget submissions. This is important if the war against corruption and wastage of public resources in public service is to be won.

Sanctions:

The NACSMIC shall develop guidelines for the monitoring of ACAs and sanctioning of institutions that fail to develop and implement anti-corruption strategies. Such sanctions may include removal or suspension of heads of such agencies if they are federal institutions or recommendation for removal or suspension to the Governor of a State where it is a state-based institution.

c. Funding Mechanism

As part of the implementing planning process, the Attorney General of the Federation and Minister of Justice will develop and propose an Anti-corruption Funding Framework (AFF) for this strategy to the Federal Executive Council for ratification. The AFF will set out a four-year indicative budget for implementing the initiatives in this plan; identify those areas of the NACS that are outside the traditional budget of ACAs and thus will require separate funding arrangements; and, also propose extra-budgetary funding sources/options for a sustained fight against corruption in line with global best practices.

The AFF would seek to create necessary incentive packages for ACAs, LEAs and other non-state actors including CSOs and individual whistle-blowers to increasingly expose and prosecute corrupt acts and pursue the recovery of looted public assets. Typically, both moral and financial incentives should be considered in this regard. It is critical that the AFF is developed in consultation with the Ministry of Finance, to get their support for the sustained implementation of the Strategy. One way in which funds can be made available for the effective implementation of the NACS is through recovered assets. It is expected that the passage of the Proceeds of Crime Bill will provide additional source of funds for the NACs
d. **International Assistance and Support for the Implementation of NACS**

Under the provision of the Paris Declaration, to which Nigeria is a signatory, the Ministry of Budget and National Planning should set the agenda for international donor assistance. This will include the provision of support and incentive packages to the MDA, CSOs and private sector initiatives to uncover and prosecute corruption at all levels. Such initiatives may include an Annual Corruption Vulnerability Assessment for all public MDAs. This will highlight the extent to which targeted MDAs are responding to recommendations from their annual Financial and Systems Audit (by the Office of the Auditor General) and the annual MDAs Integrity Assessment recommendations (to be conducted by ICPC in collaboration with independent system audit firms. The reports of these annual assessments are to be published and made public.

The implementation of the NACS requires a robust partnership framework as well as support for its implementation. This can be realized in 2 ways, at the domestic and international levels.

At the international level, Nigeria is already collaborating with other countries with respect to international mutual legal assistance agreements. However, legislative provisions still have to be established to increase partnerships and collaboration with other countries to ensure that seized corrupt proceeds, properties and assets are easily returned to the country.

7. **Conclusion**

The NACS is an anti-corruption instrument that for the first time in Nigeria seeks to address the menace of corruption in Nigeria in a more comprehensive way. The NACS re-assesses the efforts to manage the incidences and effects of corruption in the country, while recommending wide ranging actions through a series of strategic, preventive and enforcement interventions to strengthen the anti-corruption efforts in Nigeria. The NACS is bold in its principles and remedies, as it demands for all citizens to come together, in a genuine spirit of self-sacrifice, to fight corruption in national life.