



Strengthening Legislative Accountability And Anti-Corruption Mechanism

MacArthur
Foundation



STRENGTHENING LEGISLATIVE ACCOUNTABILITY AND ANTI-CORRUPTION MECHANISMS

In order for the fight against corruption to be ultimately successful, to yield sustainable results, and to help engender the evolution of a culture of zero tolerance for corruption; the strategic approach adopted will have to be a “whole of society and whole of government approach.”

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PREFACE

ACRONYMS

ACAs	Anti-Corruption Agencies
CISLAC	Civil Society Legislative Advocacy Centre
CSOs	Civil Society Organisations
DSS	Department of State Security
EFCC	Economic and Financial Crimes Commission
ICPC	Independent Corrupt Practices And Other Related Offences Commission
KNSHA	Kano State House of Assembly
MDAs	Ministries, Departments and Agencies
MOC	Multinational Oil Corporations
NNPC	Nigerian National Petroleum Corporation
NASS	National Assembly
NLNG	Nigeria Liquefied Natural Gas
ONSA	Office of the National Security Adviser
PACAC	Presidential Advisory Committee on Anti-Corruption
PEP	Politically Exposed Persons
POHs	Public Office Holders
SC	Service Compact
SHA	State House(s) of Assembly
SIPRPP	Special Investigation Panel for the Recovery of Public Property

Executive Summary:

The media is an important tool for feeling the pulse of the public on any given issue. It is also a good measuring mechanism to gauge policies and actions of governments and other state actors. It is for this reason that this study undertakes a reflective look at the media's engagement with the issue of corruption, especially as regards coverage of corruption cases emanating from various segments of the polity. The purpose is to use the media as the mirror that it is, to assess Nigeria's grapple with the issue of corruption in all its ramifications—from allegations of corruption, investigation around corrupt practices, to prosecution of the offences.

Corruption, and the fight against it, has remained consistent feature of Nigeria's national discourse. This is not farfetched. The impact of corruption on the national development has been overwhelming. It is directly or indirectly linked to gruelling poverty and violent conflicts. Corruption affects Nigeria's important development indicators, including Competitiveness Index and Rank; Ease of Doing Business; Consumers and Business Confidence; Industrial and Manufacturing Production, Budget integrity and other socioeconomic growth measurements.

The National Assembly and the State Houses of Assembly need to further develop and enhance their capacity to carry out their oversight functions in a professional and depoliticised manner.

It is a common consensus that addressing the biting effect of corruption will go a long way in addressing most challenges afflicting Nigeria as a country. Achieving this, it must be noted, depends largely in the ability of lawmakers to effectively legislate and carry out their constitutional mandate of oversight on the use of public funds by all offices and the courts.

Objective:

The purpose of this report is to present vivid picture of the issues around corruption to decision-makers, largely members of the National Assembly, in order to enhance their access to critical information on the important issues and help them to take informed decisions when legislating around issues of corruption and accountability. This paper aims to strengthen legislative oversight functions, scrutinise public account and activate other related anti-corruption mechanisms, including summoning of executive to render account, respond to Auditor General Annual Report and explain all other expenditures as may be necessary to the Nigerian electorate through their representatives.

Methodology:

This report is a product of content analysis of tracked news reports on corruption from select print and online news platforms from August 2018 to January 2019. The research also

triangulated secondary information from other sources, as well as previous related publications commissioned by the Civil Society Legislative Advocacy Centre (CISLAC). For easy reading and relevance, findings are presented in tables, charts and infographics.

The media review and analysis undertaken derived substantially from the data set generated by CISLAC which is focused on tracking media reports and coverage of anti-corruption efforts and corruption related issues.

It is important to emphasise here that this report is primarily not a review of corruption issues and or anti-corruption efforts in the polity, instead it is an analytical review of the media reports and coverage. Another point that is worth nothing is that this is also not essentially a performance review and rating of the media and the other entities covered by the review, it is primarily a review of their coverage, even if it might also secondarily imply a reflection of their performance in the anti-corruption struggle.

Recommendations:

Following exhaustive distillation of the tracked news reports and analysis of the empirical data (as would be seen later), the following are recommended, among others:

- I. There is a need for concerted efforts on the part of NASS and the SHAs to work tirelessly to identify loopholes and gaps in existing legislative frameworks and take concrete action to plug the loopholes and fill the gaps through relevant law reform and legislative amendment processes. For instance, concerted efforts to enact legislation to encourage and provide safe and secure procedures for whistleblowing, and to provide for witness protection among others should be prioritised among others. Enabling legislative environments can go a long way in ensuring that citizens take ownership of and drive the anti-corruption struggle.
- II. The Executive needs to take urgent steps to strengthen the Offices of the Auditor General at Federal and State levels, and ensure that these offices are able to access the required resources, are enabled to acquire the required capacity and personnel, and have the required autonomy to carry out their functions diligently, regularly, and professionally.
- III. As significant number of corruption cases emanate from weak internal check mechanism, institutional reform is required to be put in place in the civil and public services to ensure that not only do the Ministries, their Departments, and their Agencies [MDAs] comply with audit reports but also all have in place the required operational and fully functional Audit Units. Such units should also be enabled to undertake their functions properly and autonomously as well.
- IV. The Judiciary at Federal and State levels need to take steps through reform of policies, procedures and practice directions to enhance the ability and capacity of the Judiciary to

The Anti-corruption Agencies need to step up efforts in building capacity for investigation and result-oriented prosecution, in order to enhance success of the anticorruption campaign.

dispense justice. In this regard, steps require to be taken in particular ensure that cases can be undertaken and dispensed with speedily without compromising justice.

- V. There is an urgent need to further put in place and consolidate on processes and mechanisms to enhance the capacity of the media and media practitioners for investigative journalism and analytical reporting in order to strengthen the ability of the media to put the necessary spotlight on the anti-corruption effort, in a manner that can build and encourage citizen engagement
- VI. The Media needs to develop and enhance its capacity to prioritise cases, and ensure follow-up and follow through, such that those cases remain in the spotlight, and traction and momentum is generated towards their ultimate conclusion.
- VII. The ACAs need to put in place mechanisms and or strengthen existing mechanisms to ensure that they are able to build strategic relationships and partnerships with Civil Society, Professional Associations, Labour Unions, and the Media towards enhancing the implementation of their respective mandates.

As can be seen from the recommendations, the most effective strategic approach to tackle and eradicate corruption is a 'a whole of government and a whole of society' approach.

Introduction

There are over 100 print media in Nigeria, including online newspaper platforms. Corruptions incidents are reported daily by these media from various perspectives, including the acts of corruption by the following groups or persons: arms and levels of government, security sector actors, informal and organised private sectors, and lastly, but not the least, classes of public office holders that are termed as politically exposed persons (PEP). Efforts of state and non-state actors to address this quagmire that has stagnated sociopolitical and economic development in Nigeria are also reported by print/online media amongst others with the hope that Nigeria and its citizens will reduce cases of corruption within the policy. It is sad however that available evidences point to the contrary, from 1999 till date, cases of corruption index in the country has continued to fluctuate in an unenviable position, without much progress recorded as regarding curtailing the menace.

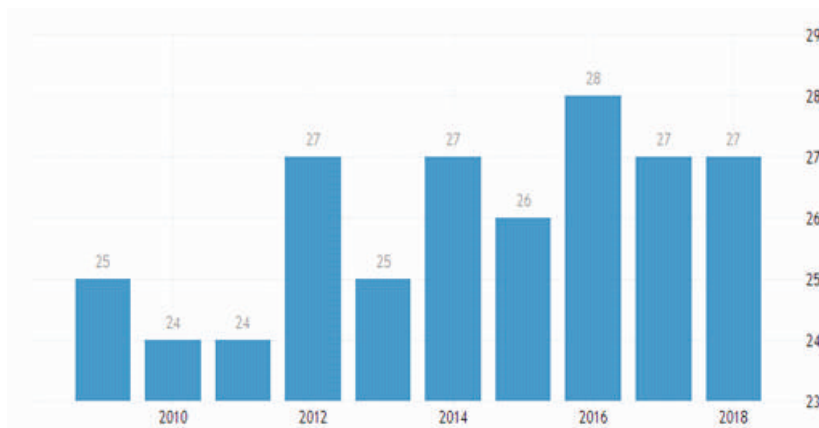


Figure 1: Nigeria Ranking on Corruption Index by Transparency International 2009 – 2018. Source: <https://tradingeconomics.com/nigeria/corruption-rank>

For instance, from August 2018 – January, 2019, a total of two hundred and eighty-two (282) incidences of corruption were tracked from fifteen (15) selected newspapers – both print and online news platforms. Only 2.73% of these cases have been concluded or closed with justice meted out to persons accused of corruption, while the

remaining 97.27 are either fresh or ongoing cases. The three arms of government play different but critical roles in the fight against corruption at the three levels of government and across segments of the society. Despite efforts targeted at addressing corruption by state and non-state actors since return of democracy, two decades ago; Nigeria has continued to rank low on international corruption index [See Figure 1 above] and in perception index of the general public. For instance, Nigeria has fluctuated from between being the 24th to 28th most corrupt country in the world in the last ten years, according to the Transparency international.¹ This is despite efforts by the Federal and State governments to address the problem through establishment of anticorruption agencies such as Independent Corrupt Practices And Other Related Offences Commission (ICPC) in 2000, Economic and Financial Crimes Commission (EFCC) in 2003, Service Compact (SERVICOM) in 2004, Presidential Advisory Committee On Anti-Corruption (PACAC) in 2015; in addition to other statutorily roles, all Ministries, Departments and Agencies of government (MDAs) are empowered to address corruption through civil service regulations and orders.

1. Transparent International, <https://tradingeconomics.com/nigeria/corruption-rank>

The impact of corruption on the polity has been distressing, entrenching poverty and fueling violent conflict. It directly affected and continued to affect Nigeria's sociopolitical life, including: Competitiveness Index and Rank; Ease of Doing Business; Consumers and Business Confidence; Industrial and Manufacturing Production, Budget integrity and other socioeconomic growth measurements.²

Evidently, Nigeria needs to strengthen its institutions empowered to address issues of corruption across sectors and at all levels of government. It is necessary to introduce new mechanisms in this fight against corruption rather than continual regurgitation of old methods. The Auditor-General reports yearly point out key challenges of transparency in Nigeria, there has not be adequate responses from the Federal to address issues raised in these reports.³ The three arms of government – the legislature, the executive and the judiciary are to continue to play critical roles in stemming corruption in the system. The media, referred to as the fourth estate of the realm as well as the civil society organisations remain independent watchdogs that are positioned to help set agenda, reduce corruption and ease the productive nexus between the government and the people in this onerous task.

Purpose:

The legislature has the power “... to monitor, evaluate, guide and ensure that due diligence is followed in the use of public funds by all offices and the courts.”⁴ This paper aims to strengthen legislative oversight functions, scrutinise public account and activate other related anti-corruption mechanisms, including summoning of executive to render account, respond to Auditor General Annual Report and explain all other expenditures as may be necessary to the Nigerian electorate through their representatives. It is envisaged that the brief will provide Civil Society Organisations (CSOs) with tools and information to engage and support legislature in their oversight functions. Various committees of the National Assembly may use the brief to further investigate cases of corruption or use during their oversight function as an investigative tool. This brief becomes handier considering the huge number of new members in the Parliament at the national level that are unacquainted with legislative duties. This document will support their information gathering experience. The brief will invariably contribute to Nigeria's efforts to strengthen its anti-corruption thrust.

Methodology:

This is majorly a content analysis of tracked news items bordering on corruption, using key words approach, from selected print and online newspapers for a period of six months, August 2018 – January 2019. The research also triangulated secondary information based on experiences of the “Technical Group” established by CISLAC for the project. The Technical

2. *ibid*

3. See Auditor-General Report 2016,

4. CISLAC, Improved Legislative Oversight on Accountability in Public Sector Operations. Policy Brief, 2018

Group searched for additional information from online newspaper sources to support the dataset provided by CISLAC for the period covered. The paper also drew from review of previous related publications, especially two similar reports conducted earlier by CISLAC. For easy reading and relevance, findings are presented in tables, charts and infographics. In addition, the key findings and recommendations are to be validated with key stakeholders, drawn from media, CSOs and relevant MDAs, including ACAs, to ensure that the final output is robust and better serve the target audiences.

The media review and analysis undertaken derived substantially from the data set generated by CISLAC which is focused on tracking media reports and coverage of anti-corruption efforts and corruption related issues.

It is important to emphasise here that this report is primarily not a review of corruption issues and or anti-corruption efforts in the polity, instead it is an analytical review of the media reports and coverage. Another point that is worth nothing is that this is also not essentially a performance review and rating of the media and the other entities covered by the review, it is primarily a review of their coverage, even if it might also secondarily imply a reflection of their performance in the anti-corruption struggle.

Data Presentation and Analysis:

As state earlier in the introduction, there are over 100 print media in Nigeria, including online newspaper platforms. Corruptions incidents are reported daily by these media from various perspectives, including the acts of corruption by the following groups or persons: arms and levels of government, security sector actors, informal and organised private sectors, and lastly, but not the least, classes of public office holders that are termed as politically exposed persons (PEP). Efforts of state and non-state actors to address this quagmire has not yielded much success with Nigeria still ranked low on corruption index in the comity of nations.

The analysis presented here is taking from a data set spanning 282 reports from 15 media platforms, over a period of six months from August 2018 to January 2019.

In order to make for easier understanding of the trends in the reports, the data analysis have been disaggregated into various categories including; Sampled Newspapers/Media; Anti-Corruption Agency [ACA] involved or mentioned in the tracked reports; the level of government involved; the arm of government involved; the type of corruption issue reported; the stage at which the anti-corruption process is in; the type of person involved with respect to their role and function in society; the sector of the economy and polity involved in the tracked reported case of corruption and/or anti-corruption effort; the actual numbers of individuals involved in the reports as opposed to the number of times certain individual types are mentioned; as well as the actual numbers of entities involved, and again as opposed to the number of times certain types of entities are mentioned in the reports.

Sampled Media Organisations:

S/N	NAME	FREQUENCY	PERCENTAGE
1.	The Guardian	37	13.12%
2.	ThisDay	28	9.92%
3.	Independent	54	21.74%
4.	The Punch	51	18.08%
5.	Daily Trust	32	11.34%
6.	Blueprint	4	1.41%
7.	Vanguard	4	1.41%
8.	Leadership	3	1.06%
9	Tribune	1	0.35%
10	New Telegraph	1	0.35%
11.	Sahara Reporters	14	4.96%
12.	Premiumtimesng.com	26	9.21%
13.	Thecable.ng	8	2.83%
14.	Dailynigerian.com	3	1.06%
15.	ICIRNigeria.org	10	3.54%
	Total	282	100%

Table 1: SOURCE: CISLAC DATA SET

A total 282 anti-corruption and corruption related media reports, from 15 print and online Newspaper media were tracked over the six-month review period, from August 2018 to January 2019. Of these, 10 were print media, while 5 were online Newspapers.

As can be seen from the analysis of the data, print Newspapers accounted for 78.4% of the tracked reports, while online Newspapers accounted for the balance 21.60% of tracked reports over the period.

Of the 282 total tracked reports, three print Newspapers including The Independent [at 21.74%], The Punch [at 18.08%], and The Guardian [at 13.12%] combined accounted for 52.94% of the reports.

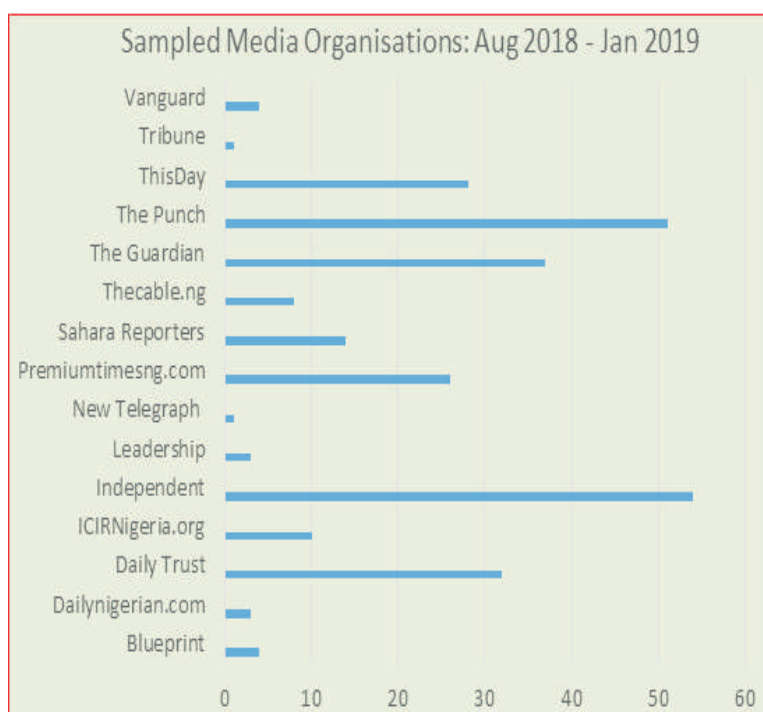
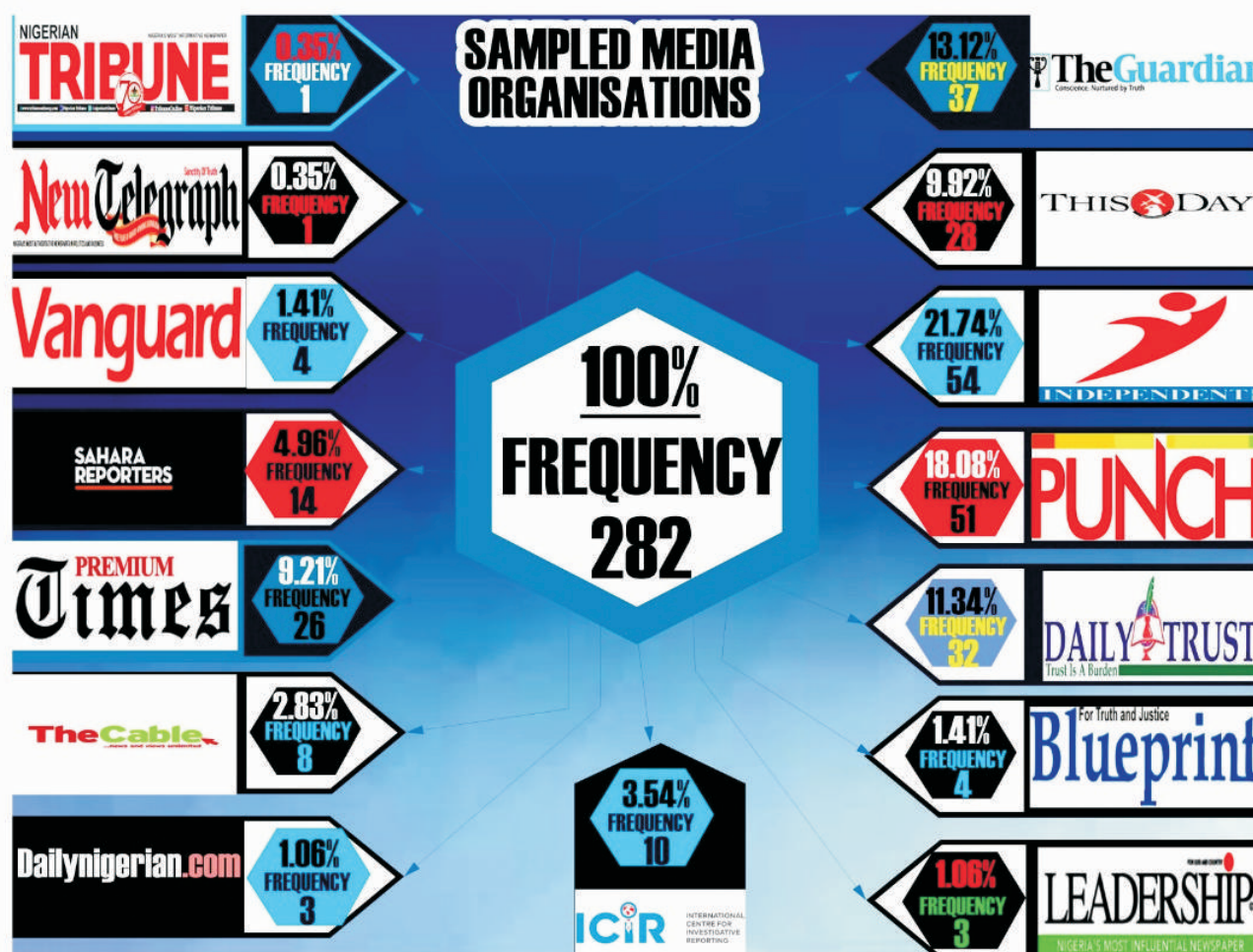


Figure 1 Sampled Media Organisations August 2018 - January 2019

When the tracked reports from Daily Trust [at 11.34%], ThisDay [at 9.92%] and Premium Times [at 9.21%] are added to the previous three, the six media platforms together accounted for the overwhelming majority of tracked reports over the review period at 83.41%.

Of the online Newspaper platforms, Premium Times accounted for 9.21% of the combined 21.60% of tracked reports from online medium. This was followed by Sahara Reporters [5.96% of 21.60%], and ICIRNigeria.org [3.54% of 21.60%] respectively.



ACA Involved

For the purpose of this analysis, the relevant ACAs were identified as follows; the Economic and Financial Crimes Commission, Independent Corrupt Practices Commission, Special Investigation Panel for the Recovery of Public Property [SIPRPP], [Other] Security Agencies

S/N	ACA	FREQUENCY OF TRACKED REPORTS	PERCENTAGE [%]
1.	EFCC	152	61.53%
2.	ICPC	27	10.93%
3.	SIPRPP	1	0.40%
4.	The Nigeria Police	13	5.26%
5.	DSS	3	1.21%
6.	Legislature: NASS Or SHA	24	9.71%
7.	Others	27	10.93%
	TOTAL	247	100%

Table 2: SOURCE: CISLAC DATAS ET

with investigative and prosecution mandates, The Nigeria Police, The legislature at Federal [NASS] and State [SHA] levels, given their oversight and investigative roles and powers, and the Presidential Advisory Committee on Anti-Corruption [PACAC].

Unlike in the first two editions of the report, the Courts were not included as anti-corruption agencies, because cases do not emanate from them. The cases that get to be prosecuted are instituted by the agencies with investigative and prosecution mandates on or relevant to corruption incidences.

This also included a category for others, which includes situations where individuals, whistleblowers and civil society organisations among others have raised issues, made allegations, and/or approached the courts to seek for authority to institute and prosecute cases.

From the analysis of the data set of the total of 247 reports that could be directly attributed to specific entities and sources, the EFCC was involved with the majority of anti-corruption reports tracked with 61.53% of the reports indicating its involvement.

This was followed by the ICPC which was involved in 10.93% of tracked reports and the category of others - including Civil Society Organisations and individuals who had taken on some cases, also at 10.93% of the tracked reports.

The legislature, including the National Assembly [NASS] and the State Houses of Assembly [SHAs] were involved in 9.71% of tracked reports, the police were involved with 5.26% of the tracked reports, the DSS was involved with 1.21% of tracked reports, while the SIPRPP was involved in only 0.40% of the tracked reports over the period under review period. On the other hand, PACAC was not involved with any of the tracked reports.

It is important to further clarify the reason for the wide disparity in the levels of involvement of the EFCC – at 61.53% and ICPC – 10.93% of tracked reports. What might be the deciding factors here? Could it be that more media attention is being paid by the media to the EFCC? Could this be an indication of a relatively more strategic relationship and closeness between the EFCC and the media compare with the ICPC? Is there an implied overburdening and overstretching of the capacity of the EFCC in comparison to say the ICPC being reflected here? Is there a case to be made here for a more strategic harmonisation and streamlining of mandates, including the necessity and consequent for a more strategic coordination mechanism to be put in place?

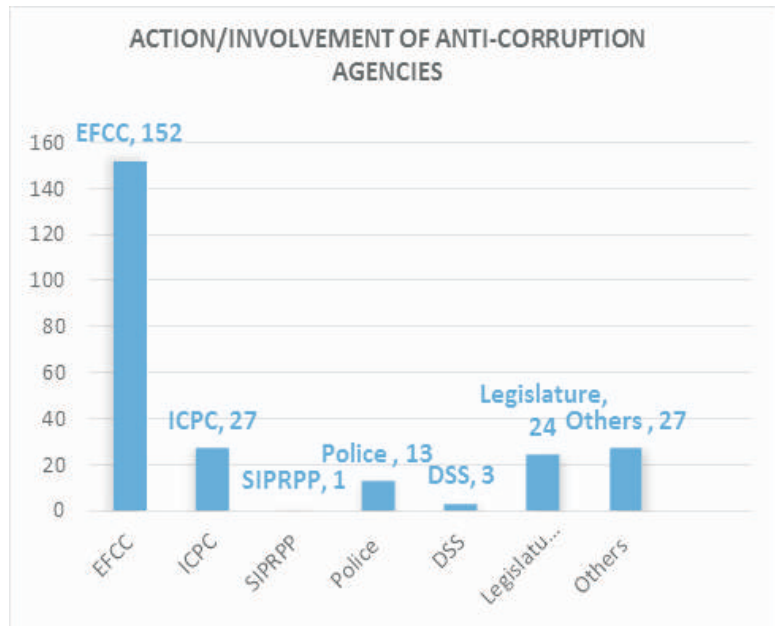


Figure 1 Action/Involvement of Anti-Corruption Agencies

Level of Government Involved:

In this section, the analysis is focused on identifying the levels – Federal, State, and Local – of government involved in the tracked reports on anti-corruption efforts and corruption related cases.

From the available data set from the tracked reports, a total of 218 reports could be directly attributed to the various levels of government.

From the analysis of the data, it can be seen that the Federal Level of government was involved in a whopping 59.17% of tracked reports, with State Governments involved with 40.36% of the tracked reports, while the Local Governments were involved with a paltry 0.45% of tracked reports over the review period.

A number of observations can be made from this analysis, including the fact that this percentages of involvement could be a reflection of the relative level of access to and control of the public treasury by the different levels of government; as well as perhaps also being a reflection of the amount of time, space and effort devoted to each level of government in the reportage of corruption related and anti-corruption process by the tracked media.

Either way, there is implied in the reflected representation of the different levels of government, perhaps a justification for concerns about the relative level of autonomy of Local governments, which are supposed to be the level of government closest to the people.

Additionally, since this is a trend emanating from the review of tracked media reports, this can also be a reflection of the focus of the media, in its coverage of corruption related issues and anti-corruption efforts, with respect to the level of governments. Implicit in this trend might be a media bias, or at least national media bias for focusing on happenings and processes relating to the Federal and State governments, in comparison with the local government level.

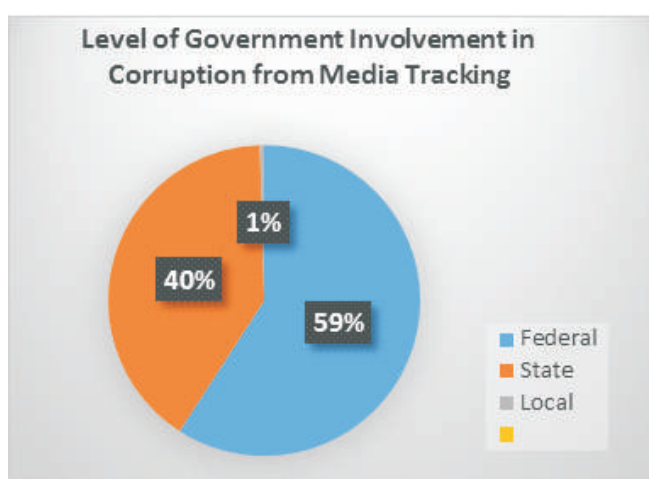


Figure 1: Level of Government Involvement in Corruption from Media Tracking

S/N	LEVEL OF GOVERNMENT	FREQUENCY	PERCENTAGE
1.	Federal Government	129	59.17%
2.	State Government	88	40.36%
3	Local Government	1	0.45%
	TOTAL	218	100%

Table 3: CISLAC DATASET

Arms of Government:

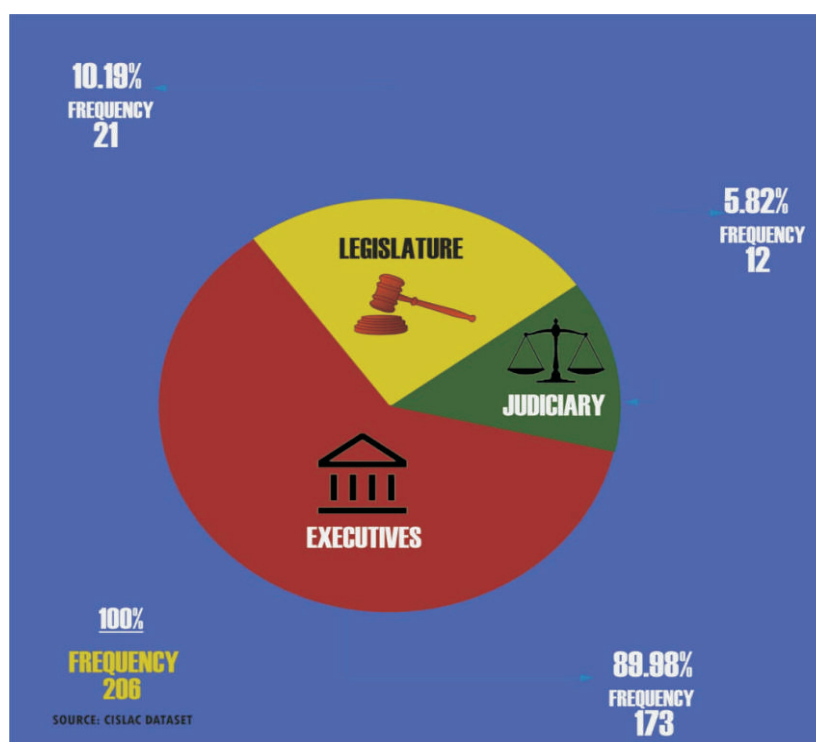
In this section, the analysis is focused on identifying the arms of government – Executive, Legislature and Judiciary, involved in the tracked reports on anti-corruption efforts and corruption related cases over the review period.

Of the 206 tracked reports over the review period that could be directly attributed to the different arms of government; the overwhelming majority of tracked reports at 83.98%

involved the Executive arm of government. This was followed by the Legislative arm of government which was involved with 10.19% of the tracked reports, and with the Judiciary being involved with 5.82% of the tracked reports.

From the foregoing, it may be said that the overwhelming involvement of the executive arm of government with corruption related issues is perhaps also a reflection of the relative level of access to and control over the public treasury compared with the other arms of government.

The implication of this being that a lot more mechanisms need to be put in place within the executive arm of government to ensure a culture of zero tolerance for corruption and related practices.



S/N	Arms of Government	Frequency	Percentage
1.	Executive	173	83.98%
2.	Legislature	21	10.19%
3.	Judiciary	12	5.82%
	TOTAL	206	100%

Table 4: SOURCE: CISLAC DATASET

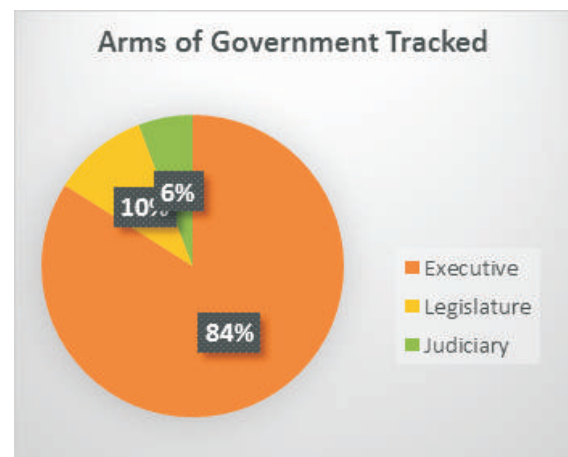


Figure 1: Arms of Government Tracked

Type of Persons Involved:

For the purpose of this analysis, it was also decided to analyse the reports on the basis of the type of persons involved. In this case, the types of persons have been categorised as follows; Politically Exposed Persons/Political Office Holders [PEP/POHs], Private Sector operators/Businessperson, Security personnel, Public Servant in the civil and public services across executive, legislative and judicial agencies and departments. We have also included the category of others which basically covers individual private citizens, other than businesspersons who are basically fraudsters and engaged in scams, etc.

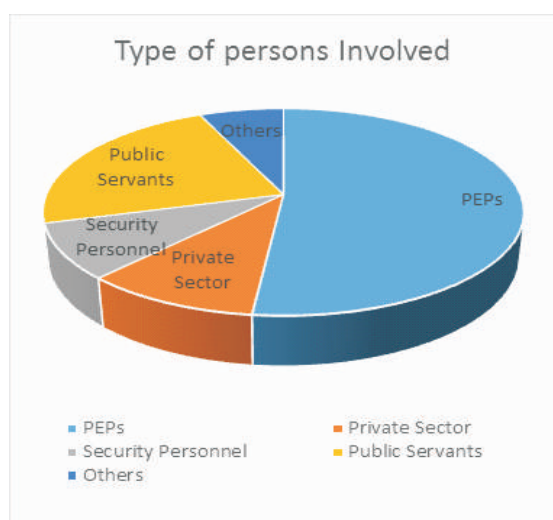


Figure 1: Type of Persons Involved

S/N	TYPE OF PERSON	FREQUENCY	PERCENTAGE [%]
1.	PEP	132	51.76%
2.	Private Sector / Businessperson	26	10.19%
3.	Security Personnel	22	8.62%
4.	Public Servants	58	22.74%
5.	Others	17	6.66%
	TOTAL	255	100%

TABLE 5: SOURCE: CISLAC DATASET

The majority of the 255 tracked reports on corruption related and anti-corruption efforts involved politically exposed persons/political office holders [PEP/PoH], with this category of persons being involved with 51.76% of the reports. This category was followed by Public Servants who were involved with 22.74% of tracked reports. Private sector persons/Businesspersons were involved with 10.19% of tracked reports, security personnel with 8.62% of tracked reports, while the category of others, involving private citizen fraudsters accounted for the remaining 6.66% of the reports.

The implication of the above is that the overwhelming majority of the tracked reports at 83.12% [including PEP, Public Servants, and Security personnel] involved corruption incidences within the public sector relating to Public Finance, Public Accounts and the Public Treasury.

The private sector and private citizens on the other hand accounted for only 16.88% of the tracked and reported cases.



Stage of Reported Cases:

The analysis of the available dataset also sought to take account of the categorisation of the reports on the basis of the stage at which the incidence being reported is at. For this purpose, the phases of Allegations, Investigation, Prosecution, Judgement, and others were identified. The category of others involved sundry cases where internal processes of organisations had made decisions, such as in the instance of the Nigeria Football Federal, whose Ethics committee had found one of the national coaches guilty of soliciting and taking money from agents, and had subsequently sanctioned the said coach. Other instances included in this category are instances where the ACAs had recovered funds such as in the case where the ICPC had recovered the sum of N7.5 million from 11 lecturers of Kaduna Polytechnic.

S/N	Stage of Anti corruption process	Frequency	Percentage [%]
1.	Allegations	143	55.85%
2.	Investigation	31	12.10%
3.	Prosecution	57	22.26%
4.	Judgement	7	2.73%
5.	Others	18	7.03%
	TOTAL	256	100%

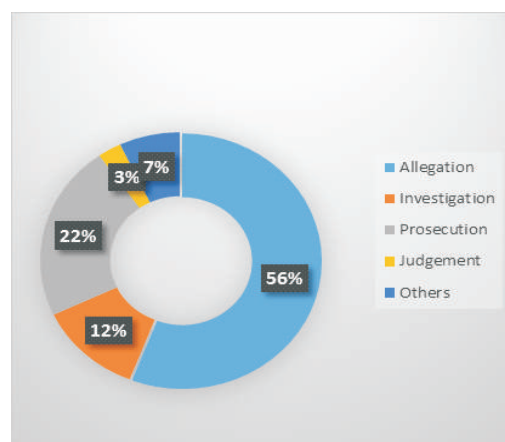


Figure 1 STAGE OF REPORTED CASES

Over half of the 256 tracked reports for which it was possible to identify the stage of the case at 55.85% were at the level of allegations being made, being the highest; involving in a majority of cases allegations by EFCC, but also allegations made by current state governments against previous governments, and also including those made by civil society organisations.

The prosecution phase, where cases have already been instituted in courts, however accounted for the higher level of the tracked reports at 22.26%, with the EFCC responsible for most of the cases being prosecuted. There is also at least one reported case where a civil society organisation is involved with a case against the then Minister of State for Petroleum.

12.10% of the tracked reports involved cases at the stage of investigation, including 4 reports involving the DSS, and one involving the Kano State House of Assembly [KNSHA], which had set up a committee to investigate the veracity of a video which had gone viral, and which had purported to show the state governor receiving bribes in Foreign currency among others.

Judgements, on the other hand accounted for a mere 2.73% of tracked reports, including judgements on the acquittal of a former governor of Sokoto state, as well as judgement on temporary forfeiture of assets seized from fraudsters.

The category of others which accounted for 7.03% of tracked reports, also included the case involving the discovery of illegal accounts being operated by the NNPC NLNG gas project in commercial banks in violation of the Treasury Single Account [TSA] regulations; and the

subsequent remittance of recovered funds from these illegal accounts into the federation account.

Given that from the analysis presented above more cases remain at the allegation phase, the implication is that there is the need for more concerted efforts at ensuring allegations once made are followed up with investigation and prosecution in order to take the cases to their logical conclusion.

Types of Corruption Issues Reported:

Here, the analysis disaggregates the available data on the basis of the type of corruption issue involved in the tracked reports. For the purpose of this analysis these issues have been categorised as follows; Embezzlement and Misappropriation, Illegal Transactions and Illegal acquisitions, Fraudulent Scams, Money Laundry and Diversion of Funds, as well as the category of others. This category of others includes sundry issues like forgeries and conspiracies, and issues such as the allegation that the DSS was involved in giving funds and materials to illegal aliens for the purpose of perpetrating criminal activities within the country among others.

S/N	Corruption Type	Frequency	Percentage [%]
1.	Embezzlement & Misappropriation	76	32.61%
2.	Illegal Transactions & Illegal Acquisitions	44	18.88%
3.	Fraudulent Scams	40	17.16%
4.	Money Laundry & Diversion of Funds	46	19.74%
5.	Others	27	11.58%
	TOTAL	233	100%

TABLE 6: SOURCE: CISLAC DATASET

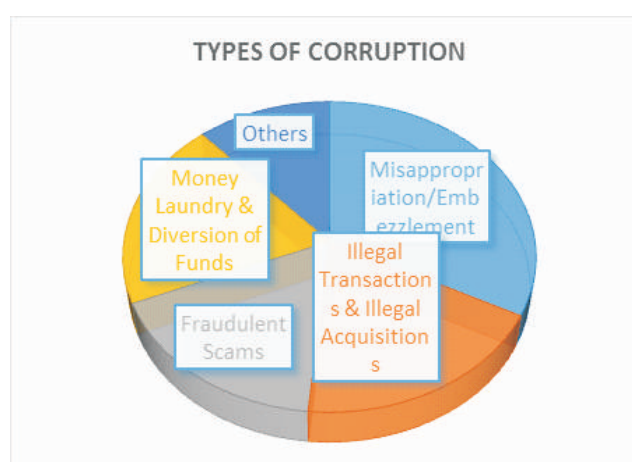


Figure 1: Type of Corruption

A total of 233 tracked reports could be definitively categorised along the types of corruption issues identified above. Of this 233 tracked reports that can be so categorised, Embezzlement and misappropriations accounted for majority of the issues in the tracked reports at 32.61%, followed by money laundry and diversion of funds at 19.74%, Illegal transactions and illegal acquisitions at 18.88%, fraudulent scams at 17.16%, and the category of others accounting for 11.58% of the tracked reports over the review period.

The overwhelming majority of the tracked reports at 71.23% involved corruption issues happening preponderantly within the public sector and involving persons, actors and entities engaged in and with the public sector.

A further detailed look at the dataset also indicates that Politically Exposed Persons [PEP] and public servants were the most involved with the embezzlement, illegal transactions, and Money laundry category of issues.

Sectoral Analysis:

From the available dataset of tracked media reports from newspapers, over the media reporting period of August 2018 to January 2019, it is clear that an overwhelming majority of the tracked reports at 59.21% involved reports on cases where high level chief executives were involved and as such the amounts involved were bulk sums from general services/service wide votes which could not be directly attributed to specific sectors of the economy.

Nevertheless, for the purpose of this analysis, the sectors identifiable from the tracked reports have been categorised thus: Security, Oil & Gas, Pensions/Severance, Aviation, Education, Housing & properties, Banking & finance, and the category of others which include those cases where direct sectoral attribution was difficult to make.

S/N	SECTOR	FREQUENCY	PERCENTAGE
1.	Security	22	11.16%
2.	Oil & Gas	22	11.16%
3.	Pensions & Severance	4	2.03%
4.	Aviation	5	2.53%
5.	Education	4	2.03%
7.	Housing & Properties	11	5.58%
8	Judiciary	4	2.03%
8.	Banking & Finance	3	1.52%
10.	Public Service / Administration [including mainly MDAs]	114	57.86%
	Others	8	4.06%
	TOATAL	197	100%

TABLE 7: SOURCE: CISLAC DATASET

Apart from the general public service which accounted for the highest number of tracked reports at 57.86%, the Oil and Gas sector as well as the Security sector came in second and third respectively accounting for 11.16% of the tracked reports each. These were followed by Housing and properties at 5.58%, Aviation at 2.53%, Pensions and severance pay related issues at 2.03%, Education at 2.03%, and Banking and finance at 1.52%. The category of others however also accounted for 4.06% of the tracked reports over the review period.

The implication of the above analysis is that the overwhelming majority of the sectoral categories involved in the tracked reports over the review period at 75.61% were sectors with predominant involvement of politically exposed persons and public servants.

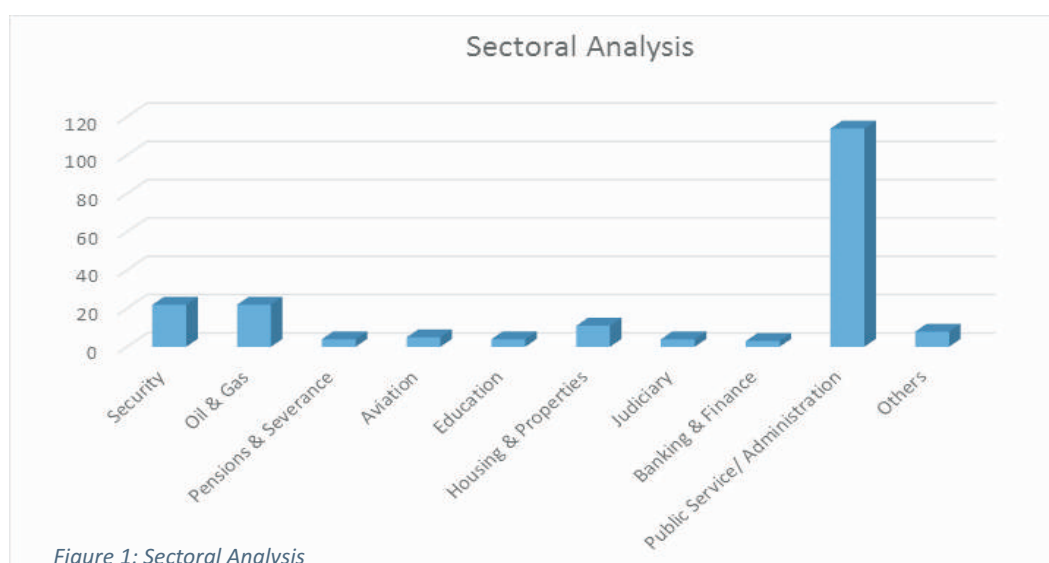


Figure 1: Sectoral Analysis

Actual Individuals and Entities Involved:

We decided to create this category of analysis because of our observation and realisation of the necessity to differentiate between the number of media reports tracked, and the actual number of types of cases, individuals, entities, including businesses and MDAs that are involved and or mentioned as parties to the anti-corruption and corruption related issues being covered and reported in the tracked media over the review period.

For instance, a particular case or issue may enjoy wide coverage and be reported several times, but the same individuals, entities etc. maybe involved in all of the reports and coverage. This also applies to where coverage of a case is such that it includes follow up processes. In such instance the individuals and entities involved remain the same, regardless of the number of coverage and or of follow up processes involved.

There are also other instances where the report of a case involving a certain type of individual [say a politically exposed person] and or a certain type of entity [say Private sector or public service], may in reality actually involve many or more particular persons and or MDAs.

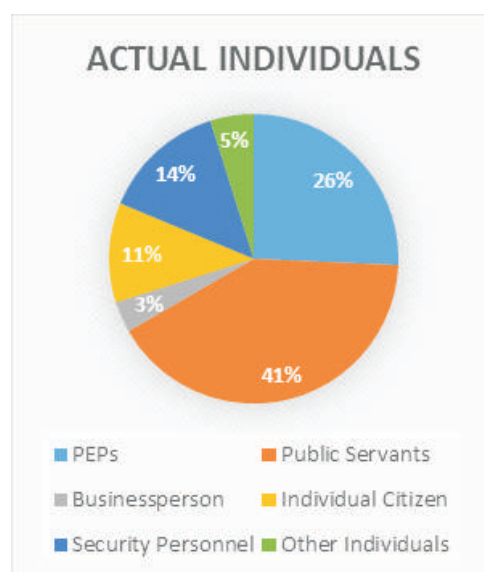


Figure 1: Actual Individuals

ACTUAL INDIVIDUALS INVOLVED:

As can be seen from the analysis of the disaggregated data in this section with respect to actual individuals mentioned and involved in the tracked media reports over the review period, the overwhelming majority at 40.97% were public servants from various MDAs and public institutions; followed by politically exposed persons at 25.69%, mostly involving serving and former governors, members of legislative houses, and aides to executive elected officials.

Security personnel came in third from the analysis of tracked reports at 13.89%, and include personnel from the police, civil defence, navy, air force and intelligence services. This was followed by individual citizens, mostly fraudsters and individuals collaborating with PEP or public servants at 11.11%. Businesspersons at 3.47% came sixth, while other individuals, who are linked with non-state actor and non-business entities accounted for 4.86%.

S/N	ACTUAL INDIVIDUALS	FREQUENCY	PERCENTAGE [%]
1.	PEP	37	25.69%
2.	Public Servants	59	40.97%
3.	Businessperson	5	3.47%
4.	Individual Citizen	16	11.11%
5.	Security Personnel	20	13.89%
6.	Other Individuals	7	4.86%
	TOTAL	144	100%

Table 8: Source: CISLAC Dataset

ACTUAL ENTITY INVOLVED:

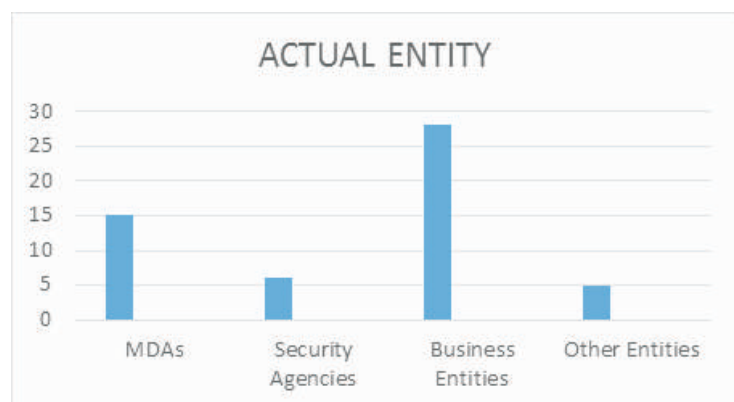


Figure 1: Actual Entities Involved

S/N	ACTUAL ENTITY	FREQUENCY	PERCENTAGE [%]
1.	MDAs	15	27.78%
2.	Security Agencies	6	11.11%
3.	Business Entities	28	51.81%
4.	Other Entities	5	9.26%
	TOTAL	54	100%

Table 9: Actual Entities Involved

This category looked at the actual entities mentioned and/or involved in the tracked media reports over the six-month period from August 2018 to January 2019.

From the analysis, Business entities, including Multinational Oil Corporations [MNOCs], NNPC, NLNG, Banking and financial institutions, oil marketing firms etc., accounted for the lion share of 51.81%, representing the overwhelming majority of mentions in tracked media reports over the review period.

This was followed by MDAs [Ministries, Departments & Agencies] – Including various Government institutions at 27.78%; Security Agencies – involving the Navy, Airforce, Police, Civil Defence, Intelligence services and ONSA at 11.11%; and with other entities following closely at 9.26%. This category of other entities includes entities that are neither state institutions nor business formations, such as sports federations, labour unions, professional associations among others.

From the foregoing it can be seen that 38.89%, nearly two-fifth of the tracked reports in this category involved exclusive public sector entities. If the category of Business entities is added to this, given the involvement of public sector corporations and the predominant involvement of PEP and Public Servants in the corruption related issues and associated with this categories; then the preponderance of the involvement of the public sector, public finance and public treasury in the tracked reports becomes very clear, accounting roughly for 90.70% of tracked reports.

Recommendations:

In order for the fight against corruption to be ultimately successful, to yield sustainable results, and to help engender the evolution of a culture of zero tolerance for corruption; the strategic approach adopted will have to be a “whole of society and whole of government approach.”

What this entails is a context and situation where there is in existence three interrelated and integrated levels of synergy and coordination:

Within and among state-actors, that is all arms of government, and all levels of government – Meaning the Executive, the Legislature and the Judiciary need to collaborate and work consciously and strategically together; while governments at Federal, State and Local levels, also require to consciously work together as well;

The second interrelated level of synergy and coordination, requires that all Non-State actors, including the Media, Civil Society, Labour Unions, Professional Associations, Organised private sector, Artisans bodies, also require to make conscious efforts to work strategically together;

The third interrelated level, requires that both state and non-state actors also consciously work to ensure that mechanisms are out in place to promote and enhance coordination and synergy of efforts and processes between the Whole of government on the one hand, and the whole of society, on the other hand.

A. Recommendations to the Legislature:

- I. The National Assembly (NASS) and the State Houses of Assembly (SHAs) need to further develop and enhance their capacity to carry out their oversight functions in a professional and depoliticised manner. A major part of the challenge today is because of the weakness of oversight a number of corruption issues and processes slip through, fester and grow.
- II. There is a need for concerted efforts on the part of NASS and the SHAs to work tirelessly to identify loopholes and gaps in existing legislative frameworks and take concrete action to plug the loopholes and fill the gaps through relevant law reform and legislative amendment processes. For instance, concerted efforts to enact legislation to encourage and provide safe and secure procedures for whistleblowing, and to provide for witness protection among others should be prioritised among others. Enabling legislative environments can go a long way in ensuring that citizens take ownership of and drive the anti-corruption struggle.
- III. The legislature will need to develop and enhance its capacity to ensure compliance with constitutional provisions and laws validly enacted by it through its oversight function, in order to ensure that mechanisms and measures envisaged to be put in place by enacted laws have actually been put in place and that they are enabled to work.

- IV. Working in conjunction with the Executive, it is important that the legislature proactively engages with, and ensures compliance with the Audit Reports prepared by the Auditor General of the Federation and of the States as the case maybe, for the Federal and state levels respectively. It is important that steps are actually taken to implement the recommendations of the Audit reports, including enforcement of sanctions where such has been recommended. In this regard it is important that working in synergy with the Executive, that the Legislature prioritise the enactment of the Audit Reform Bill into law, and the accent to such a bill by the President.
- V. Given the preponderance of Politically Exposed persons, and the number of serving and incumbent Chief Executives at Federal and state levels that are alleged to be involved in corruption, that are being investigated and or prosecuted for corruption related offences; it is high time that the legislature prioritise the removal of the immunity [from criminal prosecution] clause for Presidents and Vice Presidents and State Governors and their Deputies from the constitution as part of the agenda for the next constitution reform process.

In order for the fight against corruption to be ultimately successful, to yield sustainable results, and to help engender the evolution of a culture of zero tolerance for corruption; the strategic approach adopted will have to be a “whole of society and whole of government approach.”
- VI. In order to enhance its work and its capacity, the Legislature also need to take urgent steps to put in place processes and mechanisms for establishing and building strategic relationships and partnerships with the Media and with relevant sections of civil society.

B. Recommendations To The Executive:

- I. The Executive needs to take urgent steps to strengthen the Offices of the Auditor General at Federal and State levels, and ensure that these offices are able to access the required resources, are enabled to acquire the required capacity and personnel, and have the required autonomy to carry out their functions diligently, regularly, and professionally.
- II. There is a level of institutional reform required to be put in place in the civil and public services to ensure that not only do the Ministries, their Departments, and their Agencies [MDAs] all have in place, the required operational and fully functional Audit Units, but that these audit units are enabled to be able to undertake their functions properly and autonomously as well. The Respective Offices of the Auditor Generals should have supervisory, disciplinary and matrix management and oversight authority over the various Audit units and offices, and their audit officers. In this respect and towards this end it is important for the executive to work together with the legislature to enact a comprehensive Audit Reform Law that will take all of these into account.
- III. Given that quite a number of public and civil servants are involved corruption issues and cases, it is important that the Executive arm at all levels take the necessary steps to

reform and enforce the civil and public service procedures and take adequate steps to enforce sanctions and enhance discipline in and professionalism of the civil and public services.

- IV. The Executive also require to strive to change and transform the perception of the general public concerning what is perceived to be the selective approach to the anti-corruption struggle, by taking transparent and immediate steps to enhance the autonomy of the Anti-Corruption Agencies [ACAs], and ensure the Depoliticisation of the anti-corruption efforts.

B. Recommendations To The Judiciary:

- I. The Judiciary at Federal and State levels need to take steps through reform of policies, procedures and practice directions to enhance the ability and capacity of the Judiciary to dispense justice. In this regard, steps require to be taken in particular ensure that cases can be undertaken and dispensed with speedily without compromising justice.
- II. The Reforms undertaken by immediate past Chief Justice of Nigeria [CJN], through the instrumentality of new practice direction should be strengthened and further elaborated upon, such that in addition to the mechanism put in place for monitoring and tracking cases and compliance with the Administration Of Criminal Justice Act 2015, there can be designated courts, Judges and Justices, and days for anti-corruption cases.
- III. Such reforms being undertaken at the Federal Judiciary level, and by states such as the Lagos State High court, should be encouraged at the state judiciary levels across the federation in order to enhance the anti-corruption fight, and as a mechanism for ensuring a whole of government approach.

C. Recommendations To The Media:

- I. There is an urgent need to further put in place and consolidate on processes and mechanisms to enhance the capacity of the media and media practitioners for investigative journalism and analytical reporting in order to strengthen the ability of the Media to put the necessary spotlight on the anti-corruption effort, in a manner that can build and encourage citizen engagement.
- II. The Media needs to develop and enhance its capacity to prioritise cases, and ensure follow-up and follow through, such that those cases remain in the spotlight, and traction and momentum is generated towards their ultimate conclusion.
- III. The Media needs to forge strategic relationships and partnerships with relevant Civil Society, the ACAs, with the legislatures, and with the Offices of the Auditor General and Offices of the Accountant Generals within the Executive arm of government.
- IV. Since as can be seen from the findings of the analysis of this review that the overwhelming majority of tracked reported cases emanated from the ACAs and entities other than the media itself, it is recommended that the media take concerted action to

prioritise the development of its own capacity to generate investigative reports that uncover and break corruption related practices; as well as develop the capacity to then push this through the national agenda, and follow through until the issue is resolved or concluded.

- V. The media also need to extend its coverage, scrutiny and searchlight to give substantial attention to corruption issues and practices at the third tier of government – the Local Government, the level of government closest to the people.

D. Recommendations To The ACAs:

- I. The ACAs require to pay more attention to, take more seriously, and put mechanisms in place to pick and investigate Media Exposés and reporting on corruption.
- II. The ACAs need to put in place mechanisms and or strengthen existing mechanisms to ensure that they are able to build strategic relationships and partnerships with Civil Society, Professional Associations, Labour Unions, and the Media towards enhancing the implementation of their respective mandates.
- III. The ACAs need to put measures in place to streamline and harmonise their mandates in such a way that they are able to avoid and do away with wasteful duplications, contestation for tuff, and evolve the ability to mutually reinforce each other, and work in synergy with each other. This will require developing a joint and common anti-corruption practice direction that will ensure the realisation of this mutual reinforcement potential.
- IV. The ACAs also need to take steps that ensure transparency and accountability in their operations and procedures, so that they can enhance their autonomy, ensure Depoliticisation of their activities, and gain and build public trust and confidence that is so strongly needed for the success of their mandate.

E. Recommendations To Civil Society Actors:

- I. Civil Society organisations and actors need to put mechanism in place to enhance coordination and build synergy amongst themselves, and between themselves and other major and relevant actors in the anti-corruption effort; in particular with the Media, with the ACAs, with the Legislatures, and with the Offices of the Auditor General, and Offices of the Accountant Generals within the executive arm of government.
- II. Civil society will need to put in place and or strengthen existing mechanisms to enhance their capacity and ability to uncover, interrogate, track and document, and engage actively, proactively, and in a sustained manner with corruption issues and anti-corruption efforts.
- III. Professional Associations, such as those for Lawyers, Medical doctors and medical practitioners, Journalists and media practitioners, Accountants, Auditors, Engineers etc, have a very significant role to play in the anti-corruption effort through enforcing

compliance with professional ethics and deployment and enforcement of sanctions against erring members.

- IV. Furthermore, there is an urgent need for Civil Society Organisations in general, and CISLAC in particular to develop effective strategies to undertake holistic and impactful advocacy to focus national attention, and gear national efforts towards addressing issues raised in the findings of this analysis, and to ensure implementation of the recommendations deriving from the analysis and findings of the review.

About CISLAC

Civil Society Legislative Advocacy Centre (CISLAC) is a non-governmental, non-profit legislative advocacy, information sharing and research organization, arising from the felt need to address defects in the legislative advocacy work of civil society and open the window through which legislators can also access civil society groups. It aims to strengthen the work of Civil Society on Legislative Advocacy and bridge the gap between legislators and the Civil Society.

The formation of CISLAC arose from the context of the fact that the return to civilian rule in Nigeria was achieved largely by the struggles of the organizations of Civil Society especially the Human Rights and pro-democracy groups. Many activists lost their lives in the demonstrations, and sometimes, violent eruptions which characterized agitation for democracy and the opening of the democratic space in the context of authoritarian military rule and dictatorship.

Civil Society Legislative Advocacy Centre (CISLAC) is currently one of the major civil society organizations in Nigeria with a primary focus on legislation and legislative processes. CISLAC is also engaged in policy/legislative advocacy, civil society capacity building and media engagement. CISLAC works to train and enlighten civil society on policymaking, the responsibilities of the legislature, and the existing policies and legislations affecting Nigerian citizens. It also aims to ensure that the legislature at local, state and federal levels are aware of their relationships with other government bodies and have a responsibility of acting as a voice for the people.

CISLAC was integrated as a corporate body (CAC/IT/NO22738) with the Nigeria's Corporate Affairs Commission (CAC) on the 28th December 2006. Prior to this incorporation, however, CISLAC had actively been engaged in legislative advocacy work since 2005. The organisation is also compliant with the Anti-Money Laundering Act 2007.

The Organisation reports to SCUML, any transaction that is above One thousand dollars, detailing the payee, purpose and the other KYC (Know Your Customer) requirements. This is done on a weekly or monthly basis depending on the volume of transactions and to ensure appropriate compliance with anti-money laundering laws.

CISLAC is also registered organisation under the National Planning Commission. In recognition of its broad perspective, CISLAC was granted an ECOSOC status by the United

Nations in 2011 giving it the mandate and the instrumentality of the United Nations. CISLAC is duly registered in accordance with the provisions of Section 5(1) (a) of the Money Laundering (Prohibition) Act, 2011 of the Economic and Financial Crime Commission (EFCC). It is the national contact of Transparency International (TI).

CISLAC through its engagement of the governance processes in Nigeria has contributed towards the passage of several primary legislation such as the Fiscal Responsibility Act, Violence against Persons Prohibition Act, National Tobacco Control Act, National Health Act, Public Procurement Act, and Nigeria Extractive Industry Transparency Initiative Act which promotes transparency and accountability in governance as well as the domestication of international conventions at the Federal and state levels in Nigeria through advocacies, presentation of memoranda and public enlightenment programmes and media engagement.

CISLAC along with other civil society organizations campaigned and advocated for passage of the Freedom of Information Act. CISLAC is among the movement advocating for the passage of such pieces of legislation as Disability Bill, Gender and Equal Opportunity Bill, Whistleblower Protection Bill, Prison Reform Bill, etc.

CISLAC has created civil society awareness through publication and dissemination of monthly newsletter—Legislative Digest which have been in circulation for both public and legislative consumption since October 2006. It has been a central medium of accountability, as it provides citizens a platform to monitor the performance of their Legislators, and a channel for Civil Society Organizations advocacy on critical issues that require legislative intervention. Also, CISLAC has a wide range of publications such as Textbooks and Policy Briefs, which examines policies requiring amendment and providing recommendations.

As a renowned CSO in Legislative advocacy in the region, CISLAC has on several occasions shared its experience on best practices for legislative advocacy on invitation from its international partners such as the World Bank Parliamentary Forum and the United Nations Millennium Campaign/Sustainable Development Goals in African countries such as Kenya and Zimbabwe. Similarly, Ghana, Kenya, and Democratic Republic of Congo have also requested support from CISLAC for replication of its work in Legislative advocacy. In many West African countries such as Liberia, Sierra Leone, Ghana, Cameroon, Niger, Togo and Benin Republic, CISLAC has carried out experience sharing and advocacy exercises on the Extractive Industry Transparency Initiative processes through supporting the passage of extractive industry initiative laws in these countries.

CISLAC also undertakes capacity building for legislators, CSOs and Media on policy engagements in the above countries.

CISLAC's sub-granting experience includes grants to national organisations. With skilled, committed, experienced and proactive leadership and employees, particularly in the areas of coalition building, tenacious advocacy, community mobilization and the clout needed to engage lawmakers at all levels, the organization has proven capacity to attract international solidarity, engage policy makers and mobilize local civil society groups and communities into action.

GOAL:

To make government accessible, responsive and accountable to citizens.

VISION:

A Nigeria where legislators and policy makers are safeguarding citizens' rights and welfare while citizens effectively demand accountability

MISSION:

To engage state and non-state actors for improved policy and legislative frameworks, transparency and accountability in governance for people oriented development.

ADVOCACY VISITS

CISLAC has successfully engaged key members of the National Assembly in order to wield their influence in ensuring that civil society positions are accommodated. In 2006, for instance, CISLAC targeted key players and created public awareness on draft legislation and questionable provisions incorporated by the National Assembly. Such efforts improved the levels of discipline, transparency, and accountability in the management and openness of fiscal responsibility, public procurement, and the nation's extractive Industry sector in Nigeria.

Through such efforts, CISLAC has empowered communities mostly affected by the extractive industry sector, improved the levels of information dissemination, and ensure

due process and transparency in the payments made by extractive industry companies to the Federal Government and its agencies. It has also educated State and Federal legislators, their advisory staff, CSOs, the media, and key stakeholders on their oversight roles in legislation and has reviewed their commitment in implementation.

PUBLICATION OF MONTHLY NEWSLETTERS

CISLAC has strengthened Civil Society intervention by the publication of a monthly newsletter - ***Legislative Digest***, which has been in circulation for both public and legislative consumption since October 2006. It has been a central medium of accountability, as it monitors the performance of Legislators, and a channel for advocacy on critical issues that need legislation. Also, CISLAC has a wide range of publications such as Textbooks and Policy Briefs.



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