



08<sup>th</sup> November, 2017

The Chairman,  
Code of Conduct Bureau  
Federal Secretariat Complex ANNEX 111,  
5th Floor, Shehu Shagari Way,  
Garki, Abuja.

Dear Sir;

**DEMAND FOR INVESTIGATION AND PROSECUTION OF SENATOR 'BUKOLA SARAKI FOR CONSTITUTIONAL VIOLATION AND FALSE DECLARATION OF ASSETS.**

The Human and Environmental Development Agenda (HEDA Resource Centre), is a Non-Governmental Organisation and non-partisan human rights and development league. It has the mandate to protect and promote universally recognized human rights and environmental justice in Nigeria and Africa, in accordance with international standards. These objectives are pursued through research and [publications, campaigns, human rights education and empowerment projects] programmes.

The Nigeria's Senate President, Senator Bukola Saraki, was recently reported by an online newspaper, Premiumtimes in its report of November 6, 2017 that 'his name popped up in the global list of infamy exposing some leading world politicians for utilizing shell companies in tax havens to either conceal assets, evade tax, or launder funds. That revelation, which is capable of attracting fresh criminal charges to the politician, came only 18 months after a similar investigation exposed his ownership of at least three secret offshore firms which he used in concealing assets abroad."

According to the Newspaper publication, "In the new findings by PREMIUM TIMES and the International Consortium of Investigative Journalists (ICIJ), Mr. Saraki was found to sit on the board of an offshore entity while he was governor and later member of the Nigerian Senate in violation of his country's code of conduct law".

Senator Saraki allegedly, according to the news report, set up Tenia Limited in the Cayman Islands—a notorious tax haven in the Caribbean—in 2001 and ran it until at least 2015 as director and sole shareholder. It remains unclear what business he transacted with the entity and what asset he might have used it to conceal. He failed to list the firm in his assets declaration filings when he was elected governor of Kwara in 2003, in defiance of the Code of Conduct Bureau and Tribunal Act. He also didn't list the company when he was re-elected governor in 2007 and when he was elected

senator in 2011. These facts were not disclosed by the Senate President in breach of the Country's numerous laws.

The code of conduct law requires public office holders to declare own assets, as well as those owned by their spouses and children below the age of 18. Section 6(b) of the Code of Conduct Act says a public office holder shall not, "except where he is not employed on full-time basis, engage or participate in the management or running of any private business, profession or trade".

He is also in breach of Section 2 of the Code of Conduct and Tribunal Act, an offence punishable under section 23(2) of the Act and Paragraph 9, Part 1 of the Code of Conduct for Public Officers under the 5th Schedule to the Constitution of the Federal Republic of Nigeria (as amended) which provides as follows:

"A public officer shall not do or direct to be done, in abuse of his office, any arbitrary act prejudicial to the rights of any other person knowing that such act is unlawful or contrary to any government policy."


Section Three (Part 1) of the Fifth Schedule of the 1999 Constitution as amended says, "The President, Vice -President, Governor, Deputy Governor, Ministers of the Government of the Federation and Commissioners of the Governments of the States, members of the National Assembly and of the Houses of Assembly of the States, and such other public officers or persons as the National Assembly may by law prescribe shall not maintain or operate a bank account in any country outside Nigeria."

Since it is the constitutional duty and responsibility of the Code of Conduct Bureau to prosecute public officers found in violation of this law, HEDA is by hereby demanding the immediate, full and comprehensive investigation and prosecution of Senator Bukola Saraki for these alleged violation of the above stated provisions of the 1999 Constitution as amended and relevant laws of the country.

We shall look forward to your response and action on this issue. In the event of no response to this request or commencement of action towards discharging your constitutional within 2 weeks of the receipt of this letter, our-organisation shall be left with no option than to proceed against your organisation before a competent court of jurisdiction for a writ of mandamus to compel your necessary action on this matter.

Thank you in anticipation of your prompt action.

Yours sincerely,

  
**Olanrewaju Suraju**  
Chairman