ILLICIT FINANCIAL FLOWS AND ASSET RECOVERY
TRAINING MANUAL

HEDA
RESOURCE CENTRE

HUMAN & ENVIRONMENTAL DEVELOPMENT AGENDA RC:16485

HUMAN AND ENVIRONMENTAL DEVELOPMENT AGENDA

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Thirdly, our partners in the conception and implementations sacrificed so much to see it to fruition; Nick Hildyard of Cornerhouse, Lionel Faull of Finance Uncovered, Dr. Gbenga Oduntan Kent Law School, Dr. Antonio Tricarico of Recommon. The leadership and management of the Economic and Financial Crimes Commission participated fully and conducted participants around the recovered illicit assets in Kano and Port Harcourt. Code of Conduct Bureau was consistent and same for Kano Public Complaints and Anti Corruption and ICPC.

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There were many more persons and organizations deserving of acknowledgement and recommendations but due to space, we are unable to mention them here. We appreciate and are indebted to you all.

FOREWORD

I am pleased to write a foreword on this important document which covers some major fields on war against corruption in Nigeria. Producing an important document of this nature is one of the greatest achievements of the Human and Environmental Development Agenda (HEDA Resource Centre). This singular effort has confirmed that HEDA is one of the Civil Society Organizations (CSOs) leading in terms of the fight against corruption as a key agenda of the current administration under President Muhammadu Buhari, GCFR.

The manual is set out to generally enlighten the public on anti-corruption activities. It offers a logical presentation of the concept of corruption, its nature and compartments. The same treatment is accorded to other important issues covered by the manual which include, though not limited to asset recovery and its techniques, best searchlights for identifying illicit assets, use of modern communication technology in tracking and documenting illicit financial flows. Most importantly to the ongoing war against corruption in Nigeria, the document identified some factors or challenges bedeviling the smooth operations of anti-corruption agencies which also hinder the effective process of prosecution before our courts and tribunals.

In presenting the above imperative points, a first-rate blend of methodologies was invoked which makes the work easy for assimilation. The outstanding format includes short presentations explaining the main concepts, training exercises for participants/readers, facilitation of role-playing in form of a breakout session that makes the work more practical as well as interactive activities and shared experiences of the stakeholders.

Out of the many anti-corruption agencies in Nigeria, the Code of Conduct Bureau stands a better chance to utilize this manual. The Bureau has a constitutional mandate to ensure all public officers in Nigeria comply with the Code of Conduct for Public Officers. To achieve this aim, the Bureau will make use of the manual in creating awareness to the public officers, general public and CSOs as well.

It is not out of point to state that the manual succeeds in unlocking the common proactive and reactive ideas needed in the fight against corruption. It is a must-read for scholars to deepen scholarship on the subject. Equally, it is an important point of reference for public servants in their capacity as engine room in good governance. Law enforcement officers, investigators, prosecutors, professionals and administrators within the community of the fight against corruption are urged to use the manual as a guide to the effective discharge of their duties.

Its relevance to the activities of the private sector is so glaring and it cannot be underestimated. The manual will help to a greater extent in aiding general understanding of the dimensions, dynamics and the impact of corruption as it affects us all.

Professor Mohammed Isah
Chairman, Code of Conduct Bureau

ABOUT HEDA

Human and Environmental Development Agenda (HEDA Resource Centre) is a non-governmental, Human Rights, and good governance organisation with a mandate to promote, protect, and defend universally recognized rights and justice in Nigeria and Africa, in accordance with international standards. HEDA Resource Centre has collaborated extensively with the Nigerian Government and international organizations to fight corruption and recover looted assets. HEDA has a special observer status with the United Nations.

Twitter:@hedagenda, Instagram:@hedagenda, Facebook:HEDAResourceCentre
Website: www.hedang.org +2348106292155

ABOUT THIS MANUAL

This manual is structured to engender learning processes and knowledge sharing amongst anti-corruption activists, accountability platforms advocates and relevant stakeholders on recovery of illicit funds and assets acquired with proceeds of corrupt activities. The goal of the manual is to provide the framework for the acquisition of knowledge and skills relevant for meaningful engagement with the compelling task of recovering funds and assets linked to established cases of corruption. The manual is intended to equip prospective trainees with skills that they can share with other activists as well as stakeholders on subjects-matter relating to anti-corruption and asset recovery.

Methodology components of Manual

This manual is premised upon the following methodological approaches to be deployed in a complementary manner to addresses the subject matter under interactive and participatory setting:

1. Short presentations
2. Training exercises
3. Facilitation of Role-play: Break-out sessions
4. Facilitation of Reflective / Interactive Sessions: Situation analysis

The training overall is divided into seven training modules. Each module addresses specific themes organized into sessions.

Facilitators are encouraged to ensure full participation of trainees, and enhance their empowerment through the acquisition of practical skills, essential knowledge and know-how.

Facilitators should note that the examples and case studies presented in this manual are to serve as a guide, and so they should also be used as model frameworks for developing appropriate exercises for the group works and practical sessions.

Objectives

Objectives of the training to be conducted with this manual are to:

1. Enhance capacity and shared knowledge amongst institutions, as well as committed citizens and professionals on tracking of international and domestic noxious funds towards stolen assets recovery.
2. Mobilize sustained engagement of activists, anti-corruption movements and initiatives aimed at exposing corruption and specifically concerning the recovery of illicit funds and assets acquired with proceeds of corruption.
3. Stimulate robust engagement with political platforms and actors in Nigeria, push for the strengthening of institutional frameworks for the credible and sustainable anti-corruption crusade
4. Strengthen citizens' advocacy for reforms of legal and institutional frameworks, enhance the ease of tracing and tracking of noxious funds for the speedy recovery of assets in countries of destination:
5. Encourage the use of data by the anti-corruption and accountability community for tracing, documentation and reporting of suspicious assets to relevant government agencies for appropriate actions:
6. Facilitate access to resources (data, personnel, technical and financial) for journalists and activists to research, investigate, report, publish and engage in advocacy on noxious funds and stolen assets.

Pre-Evaluation

Guide for Trainers / Facilitators:
Pre-evaluation should be deployed as a tool to assess and gauge the level of awareness, knowledge and skills around the subject of asset recovery among trainees before the commencement of the training. In addition to questionnaires for pre-evaluation, trainers/ facilitators should deploy pre-evolution engagement to determine where the emphasis should be placed during the training, as well as establish a baseline against which the impact and usefulness of the training to the trainees can be measured at the end of the training program.

Purpose of the pre-evaluation

- To gauge perceptions and build inclusive participation and learning.
- To provide key information on the programme organisation, purpose and expected outcomes.
- To create the necessary interface between participants and resource team to engender interactive and participatory training exercise.

ACRONYMS

ACAs -Anti Corruption Agencies

AML -Anti Money Laundry

BPP - Bureau of Public Procurement

CSOs - Civil Society Organisations

FATF - Financial Action Task Force

FOIA - Freedom of Information Act

GFI - Global Financial Integrity

HEDA-Human and Environmental Development Agenda

IFFs - Illicit Financial Flows

MDAs- Ministries Departments and Agencies

MLA - Mutual Legal Assistance

NACS - National Anti-Corruption Strategy

NSCDC-Nigeria Security and Civil Defence Corp

OECD -Organisation for Economic Cooperation and Development

PEPs - Politically Exposed Persons

PPA - Public Procurement Act

StAR - Stolen Asset Recovery

SWOT- Strength Weakness Opportunity and Threat

TI - Transparency International

UNCAC- United Nation Coalition Against Corruption

WB - World Bank

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INTRODUCTION

Illicit financial flows (IFFs) are illegal movements of money or capital from one country to another. The Global Financial Integrity (GFI) classifies this movement as an illicit flow when funds are illegally earned, transferred, and/or utilized across an international border.

GFI estimates that the annual value of trade-related IFFs in and out of developing countries has amounted to, on average, about 20 per cent of the value of their total trade with advanced economies.[1] Currently, Africa is estimated to be losing more than $50 billion annually in IFFs. But these estimates may well fall short of reality because accurate data do not exist for all African countries, and these estimates often exclude some forms of IFFs that by nature are secret and cannot be properly estimated, such as proceeds of bribery and trafficking of drugs, people and firearms.[2]

While much attention is given to the problem of illicit capital outflows, the problem of illicit financial inflows is also a serious issue. Common reasons for illicit inflows are tax evasion and for financing the illegal activities of international criminal networks engaged in human trafficking and smuggling of arms, drugs and valuable minerals. Both illicit outflows and inflows result in the same problem: taxes not being paid to governments. Illicit financial flows adversely affect both developed and developing countries. The impact in developing countries however is particularly pervasive as they have smaller resource bases and markets.[3]

Illicit financial flows hamper economic and social development and they directly affect the ability of public institutions to access resources and provide goods and services. Illicit financial flows result in a loss of what are often desperately needed resources to fund public initiatives or critical investments. Collectively, for developing countries, this often represents hundreds of millions of dollars in lost or foregone tax revenues that could have otherwise been collected and used for supporting sustainable economic growth, creating jobs, reducing inequality, poverty, and addressing climate change, among other things.[4]

Lack of capacity is still the major issue for greater involvement of civil society organizations in engaging in illicit financial flows debate, particularly those from sub-Saharan Africa. There are also large knowledge gaps in several civic actors, particularly in understanding how and when to advocate for government action on individual cases and in how to work with state actors to address IFFs, asset recovery, money laundry and corruption.

The illicit financial flows and asset recovery training manual will provide useful knowledge materials to help civil society organizations and other actors participate effectively in curbing illicit financial flows, asset recovery and money laundering, and corruption by **detecting** and **deterring** cross-border tax evasion; **Eliminating** anonymous shell companies; **Strengthening** anti-money laundering laws and practices; **Working** to curtail trade misinvoicing, and **Improving** the transparency of multinational corporations.

MODULE 1:

***Session 1*:**
Contextual Appraisals: Corruption, Illicit Transactions, Money Laundering and Asset Recovery

***Objective*:**
To explore contexts and nature of corrupt activities in specific terms to broaden the scope of knowledge about corruption and the compelling need for asset recovery

Training Materials:

1. Presentation
2. Writing materials for participants
3. Flip Charts
4. Makers
5. Post-it notes

Duration: 1 hr:20mins

1. Presentation 45mins
2. Interactive Session and Discussion 20mins
3. Break-out Session: Group work/Role play 15mins

Presentation:

Guide for Trainers/ Facilitators:

1. The trainer should elaborate with short presentations to convey a proper understanding of the concepts of corruption outlined and described below.
2. The trainer should ensure that participants get a thorough grasp of each of the concepts outlined. The concepts should be explained by the trainer, who is expected to shed light on their various dimensions and the process involved with each.
3. The trainer should make a brief presentation to explain various methods of money laundering, why and how money laundering should be detected and investigated.
4. The presentation should explore the difference between capital flight and illicit financial flow

A. Corruption; Explore Definitions, Scale and Dimensions of Corruption

What is Corruption?

Corruption is a form of dishonesty or criminal offence undertaken by a person or organization entrusted with a position of authority, to acquire illicit benefit or abuse

power for one's private gain. Corruption may include many activities including bribery and embezzlement, though it may also involve practices (for example, the revolving doors that see ex-government officials taking up positions with companies they previously regulated and vice versa) that are legal in many countries.

Forms of Corruption:

1. ***Petty corruption***: Corruption that occurs at a smaller scale and takes place at the implementation end of public services when public officials meet the public. For example, in many small places such as registration offices, police stations, state licensing boards, and many other private and government sectors.
2. ***Grand corruption***: Corruption which involves the highest levels of government in a way that significantly subverts political, legal and economic systems. Such corruption is commonly found in countries with dictatorial governments but mostly in countries without adequate policing of corruption. It is, however, also widespread in India (a democracy), South Africa (a democracy), Nigeria (a democracy), Hungary (a democracy) and a host of other countries that are not dictatorships. "Legalized" forms of corruption, such as revolving doors, occur in almost every country.
3. ***Systemic corruption*** (or endemic corruption): is corruption that is primarily due to the weaknesses of an organization or process. It can be contrasted with individual officials or agents who act corruptly within the system.
4. ***Dimensions of Corruption***: Corruption can occur in the public and private sectors, as well as the intersection between the two.
5. ***Public Sector Corruption***: Corruption occurring within the political system, governance processes, and government agencies. This will include corruption in public service delivery; in the judiciary and justice sector; in the security and defence sector; in the law enforcement; the legislature – allowances, constituency projects, lawmaking, oversight functions; in public sector procurement, recruitment and personnel management processes, etc.
6. ***Private Sector Corruption***: This will include corrupt practices in corporate governance, production, sales and marketing, distribution, personnel and resource management, and procurement processes among others.

B. Illicit transactions and money laundering: Definition, Scale/Type and Dimensions of illicit transactions.

1. Illegal transactions: Transactions that are not legal; that are in breach of the law, that are extralegal, etc. Some of the most significant expressions include those that lead to illicit financial flows, money laundering, and capital flight among others.

2. Illicit financial flows:These are forms of illegal flight of capital resources that occur when money is illegally earned, transferred, or spent. The intention is ultimately for the money to disappear from any record in the country of origin, and earnings on the stock of illicit financial flows outside a country generally do not return to the country of origin. These illicit financial flows are generated in a variety of ways that are not revealed in national accounts or balance of payments figures, including trade mispricing, bulk cash movements, hawala transactions, and smuggling.

3. Money Laundering: Money laundering: This is the conversion or transfer of illegally obtained assets into assets that have the veneer of legality; the concealment or disguising of the nature of the proceeds; the acquisition, possession or use of property; knowing that these are derived from criminal activity; or participating in or assisting the movement of funds to make the proceeds appear legitimate.

Methods of Money Laundering: This includes practices such as:

I. Structuring - Often known as smurfing, is a method of placement whereby cash is broken into smaller deposits of money, used to defeat suspicion of money laundering and to avoid anti-money laundering reporting requirements;
II. Bulk Cash Smuggling- This involves physically smuggling cash to another jurisdiction and depositing it in a financial institution, such as an offshore bank, that offers greater bank secrecy or less rigorous money laundering enforcement.
III. Cash – intensive Business – Where a business typically expected to receive a large proportion of its revenue as cash uses its accounts to deposit criminally derived cash. Such enterprises often operate openly and in doing so generate cash revenue from incidental legitimate business in addition to the illicit cash
IV. Trade-based laundering - This involves under- or over-valuing invoices to disguise the movement of money;
V. Shell companies and Trusts – Trusts and shell companies disguise the true owners of money;
VI. Round tripping - Money is deposited in a controlled foreign corporation offshore, preferably in a tax haven where minimal records are kept, and then shipped back as foreign direct investment, exempt from taxation;
VII. Bank capture- In this case, money launderers or criminals buy a controlling interest in a bank, preferably in a jurisdiction with weak money laundering controls, and then move money through the bank without scrutiny;

REFLECTIVE AND INTERACTIVE SESSION

Guide for Trainers/ Facilitators:
Trainers / Facilitators should moderate the reflective session as a follow-up to presentations. This session should focus on descriptions, scope and dimensions of illicit asset acquisition and efforts at securing recovery of such illicit assets. Facilitators should ensure participants are engaged in interaction that focuses on the linkages between the concepts and processes and their impacts on national and human developments. Trainer should take participants through processes of interactive analysis of the situation and context relating to the subject matter. Trainer/ facilitator should ensure this session elaborate on key Asset Recovery related issues provided

Asset Recovery:

Asset recovery refers to the task of recovering assets that have been wrongfully taken, either stolen, fraudulently misappropriated or otherwise disposed of to remove them from their rightful owner, in particular from public ownership. They also include the recovery of assets that have been acquired through proceeds of illicit transactions and crime.

Main Elements of Asset Recovery: The three main elements include identification, redeployment, and divestment.

Presentations on Asset Recovery should focus on and explore the following:

1. Processes and avenue for recovering assets
2. Assets recovery case management;
3. Evidence collection and subsequent asset tracing processes/procedures;
4. Processes of securing traced assets, including legal proceedings;
5. Management and utilization of recovered assets;
6. How to forge international alliances and cooperation in asset recovery;
7. Barriers to the asset recovery processes, including general and institutional barriers; legal barriers; operational barriers; and communication issues.

BREAK-OUT SESSION: GROUP WORK/ROLE PLAY

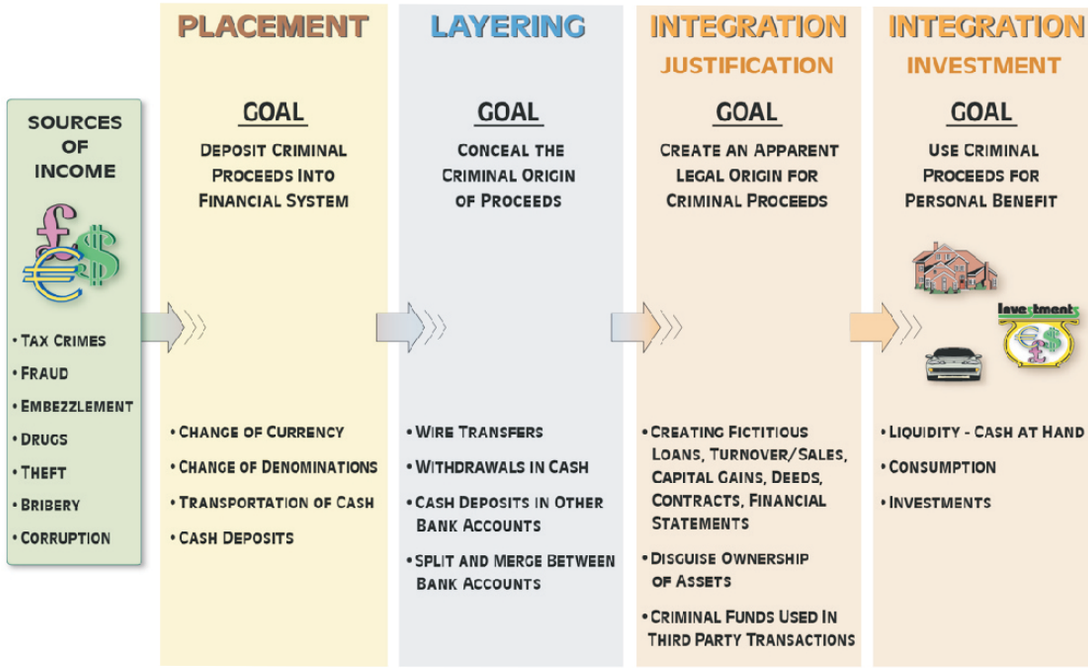
Guide for Trainers/ Facilitators:
Trainees will be divided into groups for more intensive discussions and group activities. Trainers / Facilitators should take participants through processes of interactive analysis of the situation and context relating to the subject matter in examples 1 and 2 below:

Example 1: Exposing Corruption –

Using the publication on Compendium of 100 High profile corruption cases in Nigeria [as of November 2019], compiled by HEDA Resource Center*. Facilitators should guide the trainees through exercises to identify and categorize the scale and scope of corruption; the variety of corrupt practices; the variety of persons involved; the variety of processes utilized by the persons involved; and the likely opportunity cost of corruption on the polity and economy of Nigeria*.

Example 2: Detecting Illicit transactions and money laundering –

Using the model provided below (taken from the presentation by Finance Uncovered on investigating money laundering) facilitators should guide trainees through practical exercises on how to investigate money laundering



Reference materials

1. Public office; private interests – Original StAR Report – Stolen Asset Recovery Initiative: Challenges, Opportunity and action plan
2. Asset Recovery Handbook
3. Barriers to Asset Recovery: An Analysis of the key barriers and recommendations for action
4. Illicit Financial Flow to and from 148 Developing Countries (2006-2015)
5. Stolen Asset Recovery: Management of returned asset – policy considerations
6. National Anti-Corruption Strategy (NACS)
7. Compendium of 100 High Profile Corruption Cases in Nigeria (November 2019)

Module 2:

***Session 1*:**
Facilitating Asset Recovery: Networking in Anti Corruption crusade

***Objective*:**
To explore the roles of networking amongst anti-corruption activists and relevant stakeholders locally and internationally to foster a better understanding regarding efforts at facilitating asset recovery.

Training Materials:

1. Presentation
2. Writing materials for participants
3. Flip Charts
4. Makers
5. Post-it notes

Duration: 1 hr:20mins

1. Presentation 45mins
2. Interactive Session and Discussion 20mins
3. Break-out Session: Group work/Roleplay 15mins

PRESENTATION:

Facilitator's Note:
The presentation will dwell on networking and alliance building; how to build and sustain networks; how to run and manage networks; how to ensure coordination and strategy in anti-corruption and asset recovery processes. Trainer/facilitator will thereafter elaborate on the following tools/strategies on networking below:

Strategies for networking and roles of active stakeholders in asset recovery

1. Networking, Alliance Building, and Advocacy; focusing on how to undertake effective utilization of results of asset recovery processes in anti-corruption advocacy.
2. Tools available to anti-corruption networking, including use and deployment of the Freedom of Information Act [FOIA]; the use of the Public Procurement Act [PPA]: sourcing information Corporate Affairs Commission on ownership and registration of companies and company assets, etc among others.
3. The instrument of the FOI Act how to undertake legal proceedings to enforce access to information requests made under the FOIA.

4. Legal proceedings towards enforcement of access to information requests will also require presentations and training on the preparation and filing of legal complaints.
5. Forms and types of advocacy and campaigning and elements of advocacy and campaigning strategies.

REFLECTIVE / INTERACTIVE SESSION:

Guide for Trainer/ Facilitator:
Trainer/facilitator should use this session to highlight the importance of networking in asset recovery. In addition to engaging with the text below which addresses the importance of deploying networking to overcome barriers to asset recovery, the trainer/facilitator may cite a corruption case/asset recovery scenario requiring networking from anti-corruption activists and across multi-layer stakeholders to further shed light on the discussion. Trainer/facilitator should explore strategies for interactive analysis of the issues involved and the context concerning the scenario. The purpose is to ensure trainees engage with discussions around networking through questions and answer that trigger participation.

MLA practitioners in all jurisdictions should take advantage of opportunities to broaden the scope of their personal contacts, including, for example, the UNCAC asset recovery working group. Asset recovery networks and groups, such as CARIN, ARINSA and IBERRED, help establish networks of contacts that can act as advisory groups to other appropriate authorities and promote trust across jurisdictions. Face-to-face contact and the spontaneous sharing of information and intelligence were both identified as effective ways to develop trust among practitioners. Spontaneous sharing of information occurs when a jurisdiction uncovers information in a domestic investigation that suggests that assets may have been illegally obtained from another jurisdiction and passes that information on to the victims' jurisdiction on an intelligence-sharing basis without any formal request. Because such spontaneous sharing is an effective way to develop trust between two jurisdictions with little or no experience working together, jurisdictions should enact specific provisions, such as memoranda of understanding, allowing such sharing, and should further consider making such sharing mandatory ***– Barriers to Asset Recovery – An Analysis of the Key Barriers and Recommendation for Action –P36***

TRAINING EXERCISE:

Guide for Trainers/ Facilitators:
Trainer/facilitator should note that training exercises should serve as a follow-up to elaboration on expert presentation and should be focused on issues highlighted below;

1. Understanding the power and [legal] mandate of partners, and the additional value addition they can bring for networking.

2. What types of potential partners are available? Categorizing partners into strategic and tactical partners; identifying strengths and weaknesses of partners; identifying targets and audiences for the advocacy; etc.
3. CSOs mapping and constructive design of engagement within the mandate: Civil society organizations need to be mapped and categorized based on their mandates and interests; and assigned roles and functions within the network based on their interests and the objectives and needs of the network.
4. Types of networks and their challenges: Trainees will need to be facilitated to identify different types of networks; identify potential challenges that networks can face; undertake SWOT analysis for the network that is being envisaged; identify dynamics and potential benefits of the network and networking; undertake a risk assessment and develop a risk mitigation plan for the envisaged network.
5. Roles of the media and journalists in networking against corruption and illicit assets.

BREAK-OUT SESSION: GROUP WORK/ROLE PLAY

Guide for Trainers/ Facilitators:

Trainees will be divided into groups for more intensive discussions and group activities analysis of the situation and context relating to the subject matter in **examples 1 and 2** below.

Example 1: Trainers / Facilitators should guide trainees through the use of participatory tools to map civil society organization and relevant stakeholders in anti-corruption and asset recovery efforts.

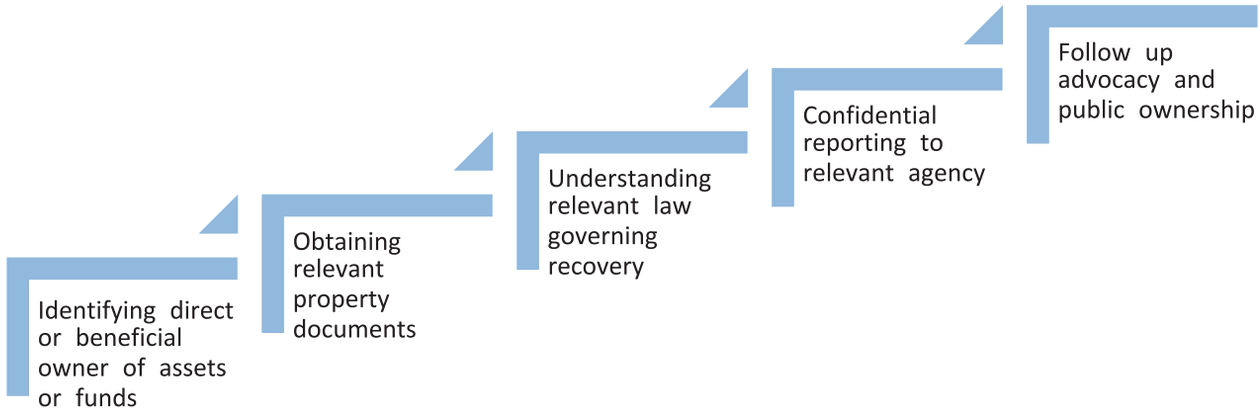
Example 2: Trainers and facilitators should guide trainees through practical exercises on identifying examples of types of engagements that can enable the realization of benefits as indicated.

Example 1: Mapping CSOs and Relevant Stakeholders:

The exercise will include steps aimed at:

1. Understanding the organization;
2. Identifying and understanding functions and mandate of the organization;
3. Identifying points for mutual engagement and complementarity;
4. Determining necessity and processes for information sharing.

Example 2: Identifying the benefits of networking for Asset Recovery:



Note: From the presentation on Networking in the fight against corruption By HEDA.

Reference materials:

1. Public office; private interests
2. Obtaining property information overseas
3. Networking in the fight against corruption: copy of the presentation by Olanrewaju Suraj
4. Few and far: The hard fact on stolen asset recovery
5. NH Reporting corruption: Making a report to an investigative agency outside Nigeria
6. FOIA Nigeria, 2007
7. Public Procurement Act Nigeria, 2007
8. Existing presentations on FOIA Requests in Nigeria; Understanding the FOIA and the processes of making requests, and Using FOIA outside of Nigeria
9. Existing presentation on how to make a complaint

Module 3:

***Session 1*:**
Illicit Asset Tracking: Engaging with "Follow the Money' process

Objective:
To provide insight into processes and strategies involved in illicit asset tracking with specific attention to steps involved in "Follow the Money" engagement; to build capacities of trainees with necessary skills on practical steps involved in the tracking of illicit assets

Training Materials:

1. Presentation
2. Writing materials for participants
3. Flip Charts
4. Makers
5. Post-it notes

Duration: 1 hr:20mins

1. Presentation 45mins
2. Interactive Session and Discussion 20mins
3. Break-out Session: Group work/Roleplay 15mins

PRESENTATION:

Facilitator's Note
The presentation will focus on the phenomenon and practice of illicit asset acquisition; how to identify such illicit assets through linkages to politically exposed persons and their business interests; and how to track and make a report. As a follow-up to the presentation, the trainer/facilitator should elaborate on the following billow to ensure a better understanding of the subject matter.

Basic issues in Asset Tracking and "Follow the Money" process

1. The dimensions, scale and scope, as well as trajectory and impact of illicit financial flows. It is important that the link between illicit financial flows, including money laundering and acquisition of illicit assets, is demonstrated and laid bare. Illicit assets are essentially procured with the proceeds of illicit transactions, corruption and crime.
2. How to use social media tools and open-source information in tracing and tracking illicit assets.
3. How to search and obtain company registration information and documents for overseas registered companies and companies registered in Nigeria that

are suspected to be linked to PEPs and illicit financial flows and illicit assets acquisition are also essential. How to unravel the ownership [beneficial ownership] and registration records of such companies.

4. Progress recorded on tracking commitments [global, regional and national] made on recovery of assets linked to corrupt practices, proceeds of crime, and illicit financial flows.

REFLECTIVE / INTERACTIVE SESSION:

Guide for Trainer/ Facilitator:
Trainer/facilitator should engage trainees in interactive discussions illicit asset tracking and ***Follow The Money*** processes as a way of gauging trainees' understanding of presentations as well as elaboration in the previous session.
1. A case scenario involving a former Governor that was successfully prosecuted in the UK should provide a basis for reflection and interaction on how ***Follow The Money*** can yield results.
2. Reflective/interactive session should also explore the scope of understanding of trainees with regards to contexts of subject-matter as raised below:

1. Why 'follow the money? In whose interest?
2. Who should 'follow the money?
3. Who are the local stakeholders involved in 'follow the money; process?
4. Who are the international stakeholders/partners relevant for 'follow the money; process?
5. What are the existing instruments available locally and internationally for 'follow the money process?

Nigeria successful Civil Suit in UK Courts: The case of Diepreye Peter Alamieyeseigha (United Kingdom)

Alamieyeseigha was governor of Bayelsa State from May 1999 until his impeachment in September 2005. In November 2005, Nigeria's Economic and Financial Crimes Commission charged him criminally with 40 counts of money laundering and corruption. He pleaded guilty in Nigeria in 2007 to charges of falsely declaring his assets. His companies pleaded guilty to money laundering, and the court seized his assets in Nigeria. More recently, in 2013, he was pardoned. As a result of civil lawsuits that Nigeria filed abroad, more than US$17 million worth of assets abroad were confiscated and repatriated to Nigeria as constituting the proceeds of crime. The process was challenging, particularly regarding the location of the bank accounts, because assets and evidence were located in many places, such as the Bahamas, the British Virgin Islands, South Africa, Cyprus, Denmark, the United States, and the United Kingdom. Realizing that requesting mutual legal assistance in a criminal case would be time-consuming and that orders from Nigerian courts would not necessarily be executed by all foreign jurisdictions, Nigeria brought civil proceedings in the United Kingdom. The application was allowed by the U.K. court. In rulings in 2006 and 2007, based on the U.K. Proceeds of Crime Act, the London High Court of Justice held that Nigeria

was the true owner of three residential properties in London (registered under Solomon & Peters Ltd. as a sole proprietor) and of the credit balances of certain bank accounts, amounting to approximately US$2.7 million (held at the Royal Bank of Scotland in the name of Santolina Investment Corporation), as well as US$1.5 million seized at the time of the arrest. It turned out that Santolina was a corporate vehicle hiding asset related to the offshore jurisdictions. The total amount recovered exceeded US$17.7 million. – ***Public Wrongs; Private Actions: Civil Lawsuits to Recover Stolen Assets p11***

TRAINING EXERCISE:

Guide for Trainers/ Facilitators:
Trainer/facilitator should note that training exercises should serve as a follow-up to elaboration on expert presentation and should be focused on issues highlighted below:

1. Practical steps in identifying and utilizing open-source information and social media tools in identifying and tracking suspected illicit assets;
2. Searching for and retrieving information on company ownership and company registration records.

BREAK-OUT SESSION: GROUP WORK/ROLE PLAY:

Guide for Trainers/ Facilitators:
Trainees will be divided into groups for more intensive discussions and group activities analysis of the situation and context relating to the subject matter in **examples 1 and 2** below.
1. Example 1: Trainers / Facilitators should guide trainees on how to identify and utilize open data sources. Trainer / Facilitator should provide a case study on investigating COVID-19 spending by DATAPHYTE to demonstrate how to use open data sources to investigate potential corruption and corrupt practices and ask trainees to select an issue of their own and develop a case study following the example of the DATAPHYTE case study.
2. Example 2: Trainers and facilitators should guide trainees for group exercise on how to profile politically exposed persons (PEPs) with the use of open-source media.

Example 1: Highlights of Case Study by DATAPHYTE on Investigating COVID 19

Title of Report: Investigating Corruption in COVID 19 Spending –
The investigative report was focused on tracking COVID 19 Response spending across five Federal Ministries, Departments and Agencies [MDAs].

After the confirmation of the first COVID 19 case in Lagos, Nigeria in February 2020, the Federal Government set in motion processes to respond to the pandemic in Nigeria.
Between April and July 2020, a total sum of N36.3bn was raised and earmarked for the response, while of this amount N30.5bn was spent. The purpose of the investigation, therefore, was to track this spending.

Methodology:
The investigation utilised open-source data, testing the integrity of the open data portals established by the Federal Government. Data were thus sourced from the Nigeria Open Contracting Portal [NOCOPO] and the Open Treasury Portal, to verify contracting and payment, and compare the see to find out if there are discrepancies as well.

Findings:

I. At least N3bn [about 10%] of expenses were dodgy, with no clear information about contracting processes.
II. Five Federal MDAs including the Federal Ministry of Water Resources, Federal Ministry of Health, the Nigeria Security and Civil Defence Corps [NSCDC], among others mismanaged N1.69bn, including frivolous spending – N35m for face masks, N15m for liquid soap, N30m for taps, N48m for sanitisers, and N543m for COVID 19 projects awarded to contractors whose information could not be verified.

The investigation also benefited from cooperation by the Bureau of Public Procurements [BPP] who responded to the request to provide information on the contracting processes.

Also, the use of the FOI Act to make an FOI request also yielded some responses with the Federal Ministry of water resources changing financial information on their portal from N1.3bn expenditure to N1bn expenditure after an FOI request was made seeking clarification on the initially stated expenditure.

Example 2: Profiling PEPs with the use of open-source media

Social Media Mapping Exercise

Each group should undertake the following exercises:

Politically-exposed person (PEP)		**PEP associate 3**	
Website:		Website:	
Facebook:		Facebook:	
Twitter:		Twitter:	
Instagram:		Instagram:	

LinkedIn:		LinkedIn:	
Other:		Other:	
PEP associate 2 (e.g. wife)		**PEP associate 4**	
Website:		Website:	
Facebook:		Facebook:	
Twitter:		Twitter:	
Instagram:		Instagram:	
LinkedIn:		LinkedIn:	
Other:		Other:	

Notes: Additional Columns could be created to accommodate corruption allegations made against the PEP; suspected illicit assets linked to the PEP; etc among others

Lifestyle Audit and Asset Tracing Exercise

Using ONLY the above-listed social media accounts, can you identify them?

What they earn/own	
Income-generating sources (e.g. jobs, businesses, companies):	
Assets (e.g. property, vehicles, luxury/high-value goods such as jewellery, watches; what, where, estimated value):	
What they spend/owe	
Expenditure (e.g. expensive holidays, shopping trips, weddings, funerals)	
Long-term liabilities (e.g. large families, school fees):	

Reference materials

1. *Illicit Financial Flow to and from 148 Developing Countries (2006-2015)*
2. *Using Google: Social Media for Open Source Investigation*
3. *Tracking Anti-corruption and asset recovery commitment*
4. *Tip sheet: Company search by country*
5. *Tip sheet –Company search by database*
6. *Property Search PPT*
7. *Existing presentations on how to obtain company registration and ownership information and records*
8. *Presentations on investigating COVID 19 Spending by Dataphyte*
9. *Nigeria PEPs Social Media Exercise*

Module 4:

***Session 1*:**
Searchlight on corruption cases: Identifying and documenting illicit assets

Objective:
To provide trainees with skills for identifying and documenting corruption cases with particular as it relates to illicit assets.

Training Materials:

1. Presentation
2. Writing materials for participants
3. Flip Charts
4. Makers
5. Post-it notes

Duration: 1 hr:20mins

1. Presentation 45mins
2. Interactive Session and Discussion 20mins
3. Break-out Session: Group work/Roleplay 15mins

PRESENTATION:

Guide for Trainers/ Facilitators:
The trainer should elaborate with short presentations that focus on known corruption cases and the relevant tools that have been useful in identification and documentation at domestic and international levels.
Elaboration by the trainer should exhaustively capture areas identified below.

Enhancing the capacity of trainees to research and acquire information on persons and companies of interest within and outside Nigeria using relevant tools, and approaching relevant state, bilateral, multilateral and non-state institutions and entities.

1. How to obtain court documents and records within Nigeria and outside Nigeria [within and outside Nigerian jurisdictions] that enable access to information regarding certain persons and or companies suspected of being linked to illicit assets.
2. The interplay of issues relating to the involvement of culprits in the illicit financial flows and illicit assets acquisition processes; understanding the culpability of PEPs and collaborators beyond salaries, emoluments and allowances and conditions of service.

3. How to make reports of suspected illicit assets to an investigative agency outside Nigeria, and an investigative agency of the country where the illicit assets have been traced to.

REFLECTIVE / INTERACTIVE SESSION:

Guide for Trainer/ Facilitator:
Trainees in interactive discussions to improve their knowledge in identifying and documenting illicit assets. A case scenario of an asset recovered from a former State Governor in a foreign country is provided below for reflection on illicit asset recovery. Trainer/facilitator should dwell more on:

1. What are illicit assets and how are they categorized as such?
2. Where 'illicit assets could be identified?
3. Who to collaborate or network with to identify illicit assets?
4. Where and how to report illicit assets?
5. What are the existing instruments available locally and internationally (i.e.) whistleblowing policy of Buhari administration?

https://library.hedang.org/wp-content/uploads/2021/06/WHISTLE-BLOWING-POLICY-20162017.pdf

How to spot and detect Laundered money

Ahmad Ghali, EFCC

Understanding Money Laundering

- Money laundering is an illegal process of making money obtained from illegal activities that appears to be legal.
- The illegal sources include aspects like drug trafficking, terrorism, fraud and corruption.
- The process involves moving the money through banks and other business.
- The process is done so that it may seem like the money is being earned legally.

Types of Money Laundering

- Structuring
- Bulk Smuggling
- Investment in commodities like a diamond, gold and other precious gems.
- Trade-based laundering
- Use of shell companies and trusts
- Casinos
- Online gambling

Stages Involved in Money Laundering

- Money Laundering involves three basic stages viz ***Placement***, ***Layering*** and ***Integration***.

- A money-laundering scheme is complete when these three stages are satisfied.

- During the ***Placement stage***, "dirty money"(proceeds of unlawful activities) is
- introduced into a legitimate financial system or a Designated Non-Financial Institution usually through series of structured payments below reporting thresholds of Jurisdictions.

- The ***Layering stage*** which is the most complex stage of Money Laundering involves perfuming series of complex transactions to third parties, shell companies, sham loans etc to conceal the true origin of the ill-gotten funds.

- In the ***Integration stage***, the now laundered money is withdrawn from the legitimate source to investments, real estates and other ventures.

Detecting and Combating Money Laundering

- The most effective way to detect money laundering is to adopt measures to identify and break the cycle of money laundering i.e. Placement, Layering and Integration.

Placement Stage:

- According to the Association of Certified Fraud Examiners, the Placement stage represents the most dangerous stage for the criminal because the placement process creates a direct connection between profits and the crime. Most detection occurs at this stage because of strong financial and regulatory requirements such as the Special Control Unit against Money Laundering (SCUML), filing of Suspicious Transaction Reports (STRs) and Currency Transaction Reports (CTRs).

- The key to detecting and combating Money Laundering at this stage is to strengthen financial disclosure requirement by Designated and Non - Designated Financial Institutions (DFI's and DNFI's) and maintenance of an effective whistleblowing policy with non-retaliation privileges.

Layering Stage:

- Layering undoubtedly represents the most difficult and complex stage of the m0ney laundering process as the criminal keeps investigators confused as to the genuine source of their funds through series of complex transactions designed to eliminate audit and paper trail.

- One key method of detecting and combating Money Laundering at this stage is encouraging Whistle-blower protection and offering a financial reward to people who can offer useful and genuine information on suspicious money laundering activities (positive reinforcement).

- No one person can effectively carry out a money-laundering scheme. Usually, criminals use professionals such as Accountants, Lawyers, Bankers etc to carry out complex transactions at this stage. The most effective method of combating the Layering stage of Money laundering involving the use of professionals is by ensuring that they abide by the established ethical codes of their professions and ensuring that deviants are prosecuted (punishment).

- In the same vein, the Ethical codes of conduct of these professionals should be continuously updated to reflect current trends in Anti-Money Laundering.

Integration Stage:

- The integration stage involves incorporating the proceeds of crime back to the economy in a manner that legitimizes the wealth created.

- The key to detecting Money Laundering at this stage is mainly living above one's means (unexplained wealth).

- To combat Money laundering at this stage, investigators and fraud Examiners should carry out lifestyle audit to determine if suspected cases of Living above means could be explained by a legitimate source of income (see Section 7(b) of the EFCC Act, 2004 as amended).

Key points to note in Money Laundering

1. Money laundering not only threatens the regional economy but also the global one as most fraud cut across Jurisdictions.
2. Failure to counter it will lead to the progression of more crimes within the society. Money laundering is always a predicative Offence.
3. The key to fighting Money Laundering is in identifying and breaking the cycle of placement, Layering and Integration.
4. Compliance with the recommendations of the Financial Action Taskforce (FATF) ensures effective prevention of Money laundering as it is easier to prevent fraud than to detect fraud.

TRAINING EXERCISE:

Guide for Trainers/ Facilitators:
Trainer/facilitator should deploy training exercises to impart skills in identifying, documenting and reporting illicit assets. Training should explore frameworks and approaches for better understanding and skill acquisition in the following areas.

1. How networking and information sharing can help in identifying illicit assets.
2. How to assist anti-corruption agencies with credible information.
3. Processes involved in the recovery of stolen assets.
4. Collecting intelligence and evidence and asset tracing either domestically or (in foreign jurisdictions) through Mutual Legal Assistance (MLA) requests.
5. Securing the assets either domestically or (in foreign jurisdictions) using MLAs.
6. Court Process (to obtain conviction [if possible], confiscation, fines, damages, and/or compensation).
7. Enforcing orders either domestically or (in foreign jurisdictions) using MLAs.
8. Return of Assets

*(*Source: Asset Recovery Handbook)*

BREAK-OUT SESSION: GROUP WORK/ROLE PLAY:

Guide for Trainers/ Facilitators:
Trainees will be divided into groups for more intensive discussions and group activities analysis of the situation and context relating to the subject matter in **examples 1** and **2** below.
Example 1; Trainers / Facilitators should guide trainees on how to research persons and company of interest using the various ***Corporate Research Exercise Template*** developed by **HEDA** and provided in Example 1.
Example 2: Trainers / Facilitators should guide trainees on ***Engaging with the Corporate Watch DIY Guide*** as provided in Example 2.

Researching persons and companies of interest:

Example 1

Using Offshore Leaks, we have found one company that belongs to Kola Aluko Earnshaw Associates:

Search the site for "Mr Kolawole ALUKO" and "Kolawole Akanni Aluko"

Group 1	Group 2
Mr Kolawole ALUKO	Kolawole Akanni Aluko
https://offshoreleaks.icij.org/nodes/12225014	https://offshoreleaks.icij.org/nodes/12225013
Other Companies?	Other companies?
Where registered?	Where registered?
Date of registration?	Date of registration?
Active/Inactive?	Active/Inactive?
Registered address?	Registered address?
Addresses for Kolawole Aluko?	Addresses for Kolawole Aluko?
Relationship of Aluko to the company? Director? Shareholder?	Relationship of Aluko to the company? Director? Shareholder?

Using the Investigative Dashboard's corporate registry database for North America - https://investigativedashboard.org/databases/north_america/ - look up the following California-based companies:

- Mez Investments, Inc.
- Wamdara Inc.
- Dame Investments

What is:

- Kolawale Aluko's company title?
- Kolawale Aluko's registered address?
- The company's registered address?

Using the UK Companies House Registry - https://www.gov.uk/get-information-about-a-company - search for the following companies:

- 24 Live UK Limited
- LNS (UK) Limited
- Strand Energy Limited
- West Africa Methanol Limited
- Seven Energy (UK) Limited
- Made in Africa Foundation
- HI TV UK Limited
- Tenka Limited
- Find the names of Kola Aluko's business associates - who are his fellow company officials?

Example 2: Engaging with the Corporate Watch DIY Guide –

- Who owns the company and how much are they making?
- What does the company own?
- How much profit is it making?
- Who does it owe money to?
- How much tax is it paying?
- Where does it do business?
- What links does it have with politicians and civil servants?
- What legal cases have been brought against it?

Note: The guide is taking from the presentation on Researching persons and companies of interest by HEDA

Reference materials:

1. *Researching companies and persons NICK HILDYARD.*
2. *Tracking anti-corruption and asset recovery commitment*
3. *Getting the full picture on public officials: Guide for effective financial disclosure*
4. *Stolen Asset Recovery: Towards a Global Architecture for Asset Recovery*
5. *Investigating Money Laundering and its enablers*
6. *How to spot and detect money laundering*
7. *Existing presentations on making a report of illicit assets to foreign investigative agencies*
8. *Corporate Research Exercise –HEDA*
9. *Presentation on obtaining company information abroad*
10. *Presentation on obtaining company registration documents –HEDA*
11. *Presentations on obtaining court documents in Nigeria*
12. *Presentation on obtaining court documents overseas*
13. *Presentation on using FOIA outside Nigeria*
14. *Presentation on FOIA and the process of making the request*
15. *Ogundipe, Sofunde. "In Brief: Money Laundering Offences In Nigeria | Lexology". Lexology.Com,2020, - https://www.lexology.com/library/detail.aspx?g=703ae3f4-e0d8-4894-8930-aecc5c0f50ae.*
16. *ACFE Fraud Examiners Manual "Financial Transactions and Fraud Scheme-Money laundering 2021 Edition.*
17. *FATF (2012-2020)"International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation, FATF, Paris France.*
18. *Economic and Financial Crimes Commission(Establishment) Act, 2004 ''Special Powers of the Commission pg.7*

MODULE 5:

Session 1:
Institutional challenges in the asset recovery process: Barriers to effective legal processes

***Objective*:**
To provide trainees with adequate insights into institutional and legal impediments to asset recovery and how the barriers could be addressed or surmounted.

Training Materials:

1. Presentation
2. Writing materials for participants
3. Flip Charts
4. Makers
5. Post-it notes

Duration: 1 hr:20mins

1. Presentation 45mins
2. Interactive Session and Discussion 20mins
3. Break-out Session: Group work/Roleplay 15mins

PRESENTATION:

Guide for Trainers/ Facilitators:
The presentation should evaluate the provisions of the United Nations Convention against Corruption (UNCAC), Recommendations of the Financial Action Task Force (FATF) as well as other relevant global instruments and barriers constituted by manipulation of legal structures/instruments.

I. International conventions relevant to effective legal processes

UN Convention Against Corruption (UNCAC)

United Nations Convention Against Corruption (UNCAC) signed up by 171 countries address challenges of the jurisdiction in the areas of investigations and prosecutions of cases relating to recovery of assets linked to proceeds of corruption. Article 43 of UNCAC provides that "*States Parties shall cooperate in criminal matters following Articles 44 to 50 of the Convention.*

The Hague Conventions

The Hague Conventions prescribe minimum standards to facilitate the civil procedure about the use of evidence in foreign countries. In addition to the issue of letters of request, issues relating to evidence by diplomatic officers, consular agents, and commissioners are other issues addressed by the Hague Conventions.

OECD Convention on Combating Bribery of Foreign Public Officials in Business Transactions

Articles 9:1 of the OECD Convention stipulate international cooperation which may be deployed in legal procedures relating to asset recovery.

Facilitator's Note

For additional information: *Trainer/facilitator* should explore the case scenario: *State as Civil Party: Nigeria Awarded Damages as party criminal money laundering case against Nigeria officials (France)*as reported *in Public Wrongs; Private Actions: Civil Lawsuits to Recover Stolen Assets p69* for more explanation OECD Convention on combating bribery of foreign officials in a business transaction.

Understanding barriers to legal process in asset recovery

Illicit payments/assets procured from proceeds of corrupt contract negotiations/agreements present a major challenge to anti-corruption and asset recovery efforts precisely because the corrupt usually deploy political and monetary influence to manipulate the legal system; notably, the judiciary to shield the corrupt; particularly the political elite and thereby frustrate recovery of illicit assets.

II. Basic things to know about barriers to effective legal process

Jurisdiction: issues and barriers relating to asset recovery

Jurisdiction relates to the sphere of legal authority over illicit assets. Issues relating to jurisdiction are often exploited as barriers to legal enforcement in local countries or countries where assets linked with proceeds of corruption are domiciled. Spheres of the jurisdiction in local and foreign countries should be understood in asset recovery.

For additional information: ***Trainer/facilitator*** should (***1***) explore the explanations provided in ***Public Wrongs, Private Actions - Civil Lawsuits to Recover Stolen Assets p47 to shed more light on issues*** relating to legal proceedings at domestic and foreign contexts and (***2***) analyze the case scenario: ***How* jurisdiction assisted in Recovery of Asset located in the UK but procured with illicit fund from Nigeria** as reported *in* ***Public Wrongs; Private Actions: Civil Lawsuits to Recover Stolen Assets*** *pp 40-41* for more explanation on dynamics of jurisdiction and how barriers to legal proceedings could be surmounted:

Judicial Corruption as barriers to legal remedies in asset recovery

Amongst other factors, UNDOC 2006 study identified the following as root causes of corruption in the judiciary:

- Pressure from multinationals, businessmen and traditional rulers;
- Nepotism, ethnicity, "godfatherism" taints appointment and selection;
- Deficiencies in the rule of law;
- Absence of a strong and independent judiciary;
- Inefficient judicial processes including a high number of adjournments;
- Poor welfare package for judges.

(***Prescriptive strategies to combat corruption within the administration of justice in Nigeria PP 3-8***)

III. Other institutional barriers to asset recovery

Institutional challenges to asset recovery efforts include*:*

Lack of Trust

"*A report published by the European Commission on August 23, 2010, shows how a lack of trust can impede efforts at asset recovery, even where countries have previously agreed to cooperate.*– ***Barriers to Asset Recovery – An analysis of the Key Barriers and Recommendations for Action pp 19-23***

Lack of a Comprehensive Asset Recovery Policy

Asset recovery policy should be goal-oriented and not subject to political; immediate convenience. Asset recovery policy must be based on clear philosophy that makes asset recovery justifiably ***–Barriers to Asset Recovery – An analysis of the Key Barriers and Recommendations for Action pp 24-30***

Deficient Resources

According to a study on 'barriers to asset recovery, deficiency in resources relates to "*lack of qualified personnel to conduct financial investigations; lack of financial resources, failure of political or law enforcement leadership to prioritize financial investigations, and general personnel issues*". ***–Barriers to Asset Recovery – An analysis of the Key Barriers and Recommendations for Action pp 31-32***

Lack of Adherence and Enforcement of AML/CFT Measures

Failure by either or both countries that are parties to stolen asset recovery must be committed to Anti-Money Laundering (AML) and the compliance administrative sanctions regime for Financing of Terrorism (CFT) measures. ***–Barriers to Asset Recovery – An analysis of the Key Barriers and Recommendations for Action pp 33-37***

Lack of Effective Coordination

Effective asset recovery efforts require efficient coordination amongst Anti Corruption Agencies ACAs at the domestic front and between institutions at a global level. ***–Barriers to Asset Recovery – An analysis of the Key Barriers and Recommendations for Action pp 37-40***

IV. Other issues in the jurisdiction:

i. *Restrictions to jurisdictions in foreign countries*

Notwithstanding that jurisdiction for investigation, prosecution and recovery of stolen assets are not limited by national boundaries, some restrictions may constitute impediments to asset recovery efforts in foreign countries as it relates to:

ii. *"The Blocking Statutes" on the collecti on of evidence*

There are challenges posed by "blocking statutes" attached to boundaries of jurisdictions in foreign countries. Substantial compliance with The Hague Evidence Convention is required for obtaining evidence in another signatory country for judicial proceedings. The Hague Evidence Convention enables the competent authority to explore "Letter of Request to obtain evidence, or to perform some other judicial act".

V. Concept of Mutual Legal Assistance (MLA) under International Instruments

Framework and applicability of MLA depend on the following criteria**:**

1. *Whether a bilateral agreement or multilateral treaty exists in which states concerned are signatories and which governs international cooperation in the context of civil litigation;*
2. *Whether the matter is purely civil or has a criminal component;*
3. *The legal system of the country from which cooperation is sought;*
4. *Whether "blocking" legislation or data protection laws exist (see below);*
5. *Whether the country from which cooperation is sought has any particular restrictions or prohibitions concerning the service of process, taking of evidence, or recognition and enforcement of judgments;*
6. *The procedural safeguards for the parties concerned - -* ***Public Wrongs, Private Actions - Civil Lawsuits to Recover Stolen Assets p86***

VI. Ownership of illicit assets

Ownership can pose as a barrier considering elements of mutual conspiracy between the concept of legal ownership and beneficial ownership.

1. *Legal ownership* refers to someone who has title to an asset but holds the assets in trust for the natural or ultimate beneficiaries.

2. *Beneficial ownership* refers to natural or ultimate ownership (i.e.) ownership for being a front in an illicit transaction. Beneficial owners are regarded as legal persons in the illicit transaction or legal owners of the asset.
   It however important to note is that ultimate control over illicit asset rests with the beneficiary owners notwithstanding that legal owners are entitled to some benefits as well.

VII. Concealment of information on stolen assets

Concealment is an element of corrupt practice that must be understood to make asset recovery efforts meaningful. Depending on the weight of influence of those who exercise marginal or decisive control over ownership of assets procured from proceeds of illicit transactions, legal proceedings are often subject to compromise or manipulation unless there are proper measures in place to ensure that the right things are done within the legal system.

REFLECTIVE AND INTERACTIVE SESSION

Guide for Trainers/ Facilitators:
The trainer is expected to moderate this exercise and ensure participants share their thoughts on the nexus between corruption and manipulation of legal processes/procedures. The trainer will shed light on perceptions regarding manipulation of the legal system as captured below. ***Important***: The trainer will ask participants to cite 2 or 3 of such cases relating to attempts as covering up corruption and frustrating recovery of stolen assets which they are familiar with in Nigeria (followed with brief discussion). The trainer will then get participants to reflect deeply and provide further perspectives concerning the posers "**why**" and "**how**" the corrupt manipulate legal procedures/processes using the case scenario of ex-governor DanjumaGoje as reported in Punch Newspaper, February 1, 2020 - *Punch* *https://punchng.com/why-i-withdrew-gojes-n25bn-fraud-case-agf/*

Why and how the corrupt manipulate legal processes?

"Equal treatment before the law is a pillar of democratic societies. When courts are corrupted by greed or political expediency, the scales of justice are tipped, and ordinary people suffer. Judicial corruption means the voice of the innocent goes unheard, while the guilty act with impunity." ***– Huguette Labelle, Chair of Transparency International (TI), 2007*** reported in ***Corruption in the Judiciary: Balancing Accountability and Judicial Independence (2010)***

"The perception now is that judgments are purchasable and judges have no integrity. They all have their prizes in cash, and there are some lawyers whose special functions are to be the middlemen between litigants, who want to buy justice and judges". - **Professor Itse Sagay; a leading Nigerian Lawyer** reported on ***Prescriptive strategies to combat corruption within the administration of justice in Nigeria (2017)***

"Countries with higher perceived overall corruption would also have higher perceived judicial corruption and vice versa" **- Barrett, 2005** reported in ***Prescriptive strategies to combat corruption within the administration of justice in Nigeria (2017)***

TRAINING EXERCISE:

Guide for Trainers/ Facilitators:
Trainer/facilitator should engage trainees in exhaustive deliberations with materials provided in this section on barriers to effective legal process in asset recovery. Training should explore the basic issues relating to barriers to effective legal process; possible impediments to be confronted in foreign countries where stolen assets are domiciled; issues relating to ownership and concealments of illegal assets; international convention relevant to asset recovery; judicial corruption and other institutional challenges.

BREAK-OUT SESSION: GROUP WORK/ROLE PLAY

Guide for Trainer/ Facilitator:
Trainees should be divided into groups for more intensive discussions and group activities analysis for analysis of document "***Making Report to an investigative agency outside Nigeria***" as provided below.
Trainer / Facilitator will engage trainees on issues raised in the report

Training material on NH Reporting corruption: making a report to an investigative agency outside Nigeria

Reference materials:

1. *Puppet Master*
2. *Public wrongs; private actions*
3. *Perspective strategies to combat corruption*
4. *Barriers to asset recovery: An analysis of the key barriers and recommendations for action*
5. *Stolen Asset Recovery: Towards a Global Architecture for Asset Recovery*
6. *Illicit Financial Flow to and from 148 Developing Countries (2006 -2015)*
7. *"Anti-Money Laundering 2020 | Laws And Regulations | USA | ICLG". International Comparative Legal Guides International Business Reports, 2021, https://iclg.com/practice-areas/anti-money-laundering-laws-and-regulations/usa.*
8. *"Anti-Money Laundering 2020 | UK | Laws And Regulations | ICLG". International Comparative Legal Guides International Business Reports, 2021, https://iclg.com/practice-areas/anti-money-laundering-laws-and-regulations/united-kingdom.*

MODULE 6:

Session 1:
Tracking illicit Assets: Monitoring and reporting Financial Institutions

Objective:
To equip trainees with the skill for tracking illicit transaction, monitoring and reporting on illicit activities of financial institutions.

Training Materials:

1. Presentation
2. Writing materials for participants
3. Flip Charts
4. Makers
5. Post-it notes

Duration: 1 hr:20mins

1. Presentation 45mins
2. Interactive Session and Discussion 20mins
3. Break-out Session: Group work/Roleplay 15mins

PRESENTATION:

Guide for Trainers/ Facilitators:
The presentation will capture existing relevant laws/regulations relating to the responsibilities of financial institutions in reporting illicit transactions. The presentation will also make proposals as to how monitoring and reporting of activities of financial institutions by non-state actors could help in curbing corruption and assist in the recovery of illicit assets.

How financial institutions can become more efficient in checkmating concealment of illicit transaction and stolen assets:

Monitoring Financial Institutions (Banks) on Asset Recovery

Definition of terms

1. *Anti Money Laundering (AML)*– This refers to the obligation by the bank to put in place regulations and procedures to prevent criminals from carrying out illicit transactions. Customers are expected to comply with these regulations and certified to be carrying legitimate transactions.

2. *Customer Due Diligence (CDD)* – This refers to the checks banks are required to carry out from time to time to ensure that transactions are legitimate and in line with relevant laws banks and financial institutions are expected to implement.

Customer Due Diligence (CDD) Procedures on Politically Exposed Persons (PEPs)

Politically Exposed Persons (PEPs) are designated as high risk for money laundering activities. The need for coordinated monitoring and reporting on the required Customer Due Diligence (CDD) which banks are obliged to carry out as part of their Anti Money Laundering (AML) regulations becomes imperative in the bid to ensure the success of asset recovery as part of holistic anti-corruption campaigns.

Why Focus on PEPs?

Politically Exposed Persons (PEPs) should be targeted for due diligence by banks and monitored by Anti Corruption Actors for the following reasons

1. *Corruption has a devastating effect on development outcomes in some of the World's poorest countries. An individual corrupt PEP can have a disproportionate impact on a country or region.*
2. *PEPs pose a substantial legal and reputational risk to the individual bank, and reputational risk to a jurisdiction's financial sector as a whole. The PEP scandals experienced in the past 20 years involving heads of state, senior officials and their family members and close associates have demonstrated that a bank's reputation will be very negatively affected and that public confidence in the ethical standards and even stability of the entire financial system can be undermined. Compliance levels with Recommendation 6 indicate insufficient mitigation of this risk.*
3. *Standard CDD is not sufficient, as proven by previous scandals.*
4. *Banks are already taking action on PEPs and many even go beyond the international standards. Providing clearer, more stringent legislation and regulations on PEPs may assist banks legally in putting more ambitious measures into place and, in practice, will "level the playing field" between banks.*
5. *Low numbers of PEP customers are not necessarily indicative of low numbers of corrupt PEPs. Instead—as the banks themselves suggested—corrupt PEPs are becoming more effective in hiding their identity through associates, legal and corporate entities, and intermediaries. Thus, greater attention and increased efforts in these areas will likely improve the identification and detection of corrupt PEPs. -* ***Politically Exposed Persons – Preventive Measures for the Banking Sector pg 16-17.***

What Monitoring of banking activities of PEPs should target:

1. Due Diligence to all PEPs at foreign and domestic levels.
2. Proper documentation of beneficial ownership with bank transactions.
3. Asset and Income Disclosure Forms.
4. Periodic review of PEP customers.
5. Avoid setting limits on the time a PEP remains a PEP

Strategies for engagement by non-state; anti-corruption actors

It is recognized that banks are not expected to disclose personal or corporate data and information in respect of customers. Therefore, engagement by non-state active stakeholders should be geared towards ensuring that banks are diligent and accountable to relevant anti-corruption instructions for their statutory duties in ensuring regular and periodic customer due diligence (CDD) on politically exposed persons and in conformity with AML regulations. In concert with ACAs, non-state actors should organize around demanding compliance with AML and CDD from banks and other financial institutions of relevance with the view to keep asset recovery on the front burners of the anti-corruption crusade.

Why Service Providers (Banks) Should Be Obligated to Conduct Due Diligence

"The international standard on anti-money-laundering, laid down in the FATF 40 Recommendations against Money Laundering, requires the collection of information about beneficial ownership. The review, however, carried out as part of this study on what information TCSPs collect in practice, coupled with country evaluations carried out in more than 159 countries, shows that banks (to some extent) and TCSPs (more generally) still do not adequately identify the beneficial owner when establishing a business relationship. For example, U.S. banks are not generally obligated to collect beneficial ownership information when establishing a business relationship. At the very least, an official declaration by the customer as to beneficial ownership could be useful in improving the situation. More generally, the imposition of due diligence obligations on service providers is important for two reasons. First, it obliges service providers to collect information and conduct due diligence on matters about which they might prefer to remain ignorant. This obligation is important because, in the majority of cases in which a corporate vehicle is misused, the intermediary is negligent, willfully blind, or actively complicit. If a service provider is obligated to gather full due diligence information, it becomes impossible for the intermediary to legitimately plead ignorance regarding the background of a client or the source of his or her funds. Second, having all such information duly gathered by the service provider means that investigators have an adequate source of information at their disposal". – ***The Puppet Masters – How the Corrupt Use Legal Structures to hide stolen assets and to do about it pg 5-6***

REFLECTIVE AND INTERACTIVE SESSION

Guide for Trainers/ Facilitators:

The trainer is expected to moderate this exercise. Participants are to be engaged with issues relating to money laundering using the case involving a former state governor as captured in the scenario below. ***Important***: participants are expected to relate with the issues raised in an integrative manner and by so doing share their thoughts regarding concerns about money laundering and reflect on how financial institutions could be better engaged, monitored and reported to expose money laundering and other forms of illicit transaction and help in the recovery of illicit or stolen assets

The Money Laundering Case involving Plateau State Governor Joshua Dariye

The Federal Republic of Nigeria engaged in civil asset recovery attempts in the United Kingdom in the hopes of recouping £762,000 that had found its way into the U.K. financial system from £2.6 million of Plateau State public funds that represented either misappropriated public funds or secret profits obtained by Gov. Joshua Dariye through the abuse of his position as a public officer.

As noted by the U.K. High Court, "On or about 16 December 1999, in Nigeria, Mr Dariye applied to the Abuja branch of AllStates Bank Pic to open an account in the name of 'Ebenezer Retnan Ventures'. Mr Dariye signed the application form as 'Ebenezer Retnan', this the name is an alias adopted by him. As he admitted to the Metropolitan Police in an interview on 2 September 2004, the Ebenezer Retnan account was his account. Mr Dariye did not register Ebenezer Retnan Ventures with the Nigerian Corporate Affairs Commission and he requested the management of the Allstates Trust Bank Pic to waive all account-opening requirements beyond completion of the application form. The Ebenezer Retnan account was opened as account no. 2502012136 on 22 December 1999, with the first transaction taking place on 1 March 2000. Mr Dariye used the Ebenezer Retnan account to receive large sums from Plateau State, of which he was Governor. . . . Mr Dariye thereby transferred naira (N) 53.6 million from public funds to [the Ebenezer Retnan account]." Nigeria's Particulars of Claim stated that Mr Dariye "wrongfully transferred N438.6 million (about £2.6 million) from public funds to his Ebenezer Retnan account."

The Puppet Master – How the Corrupt use Legal Structures to hide stolen assets and what to do about itp51.

TRAINING EXERCISE:

Guide for Trainers/ Facilitators:
Trainees in exhaustive deliberations on the roles of financial institutions in preventing money laundering, particularly the duties of banks in curbing illicit transactions. Trainees should be engaged on the strategies for engaging banks on the roles to ensure compliance with anti-money laundering law, customer due diligence on politically exposed persons (PEPs).

BREAK-OUT SESSION: GROUP WORK/ROLE PLAY

Guide for Trainer/ Facilitator:
Trainees should be divided into groups for more intensive discussions and group activities on: "***How to spot and detect money laundering***" and "***Investigating money laundering and its enablers***" as provided below.
Trainer / Facilitator will engage trainees in robust group activities on issues that will improve their knowledge on illicit asset tracking and reporting of financial institution.

Training material on How to spot and detect money laundering and Investigating money laundering, and its Enablers

Reference materials:

1. *Politically exposed persons; Preventive measures for the banking industry*
2. *Public wrongs; private actions*
3. *Perspective strategies to combat corruption*

Session 1:
Asset Recovery: Deploying communication and digital tools for tracking and documentation

***Objective*:**
To engage trainees with communication and digital tools for tracking and documenting illicit assets.

Training Materials:

1. Presentation
2. Writing materials for participants
3. Flip Charts
4. Makers
5. Post-it notes

Duration: 1 hr:20mins

1. Presentation 45mins
2. Interactive Session and Discussion 20mins
3. Break-out Session: Group work/Roleplay 15mins

PRESENTATION:

Guide for Trainers/ Facilitators:
The presentation will capture available options in the use of communication / digital tools in tracking, documenting and reporting illicit assets. The presentation will provide tips on how anti-corruption stakeholders can track and share information on suspicious transactions leading to the procurement of illicit assets.

How communication and digital tools can impact asset recovery engagement:

Document on Open Source Investigation by "*Finance Uncovered"*

The presentation by Finance Uncovered on using open-source data on tracking illicit transactions and assets, titled "Following the Money", can be found in the resource hub for the training manual. It outlines how to use social media platforms, including Internet Archive Way Back Machine, Facebook, Twitter, who is Lookup and Google to retrieve open-source data.

It takes a step-by-step approach to know where to look, how to know what to search for, and how to overcome challenges along the way.

REFLECTIVE AND INTERACTIVE SESSION

Guide for Trainers/ Facilitators:
The trainer is expected to moderate this exercise. Participants are to be engaged with the template on "***Researching Persons and Companies of Interest*** to be provided. ***Important***: participants are expected to relate with the methods deployed in the template to acquire new knowledge skills on tracking corruption

Training material on Researching persons and companies "of interest"

TRAINING EXERCISE:

Guide for Trainers/ Facilitators:
Trainer/facilitator should engage trainees with the use of digital tools in tracking and documenting illicit transactions and stolen assets Specific reference should be made to Open-Source Data such as **The Nigeria Open Contracting Portal (NOCOPO)** and **The Open Treasury Portal.** Trainer and facilitator are expected to further guide trainees on practical steps involved in the use of ***Google and Social Media*** for open source investigation by ***Finance***

BREAK-OUT SESSION: GROUP WORK/ROLE PLAY

Guide for Trainer/ Facilitator:
Trainees are to be involved in the demonstration of the use of communication and digital tools by engaging in group assignments under this session with the use of templates provided. Trainer / Facilitator will come up with assignments and ensure participation of trainees.

- ***Training material on Nigeria PEP's Social Media Exercise***
- ***Training material on Tipsheet: company search by country (including offshore)***
- ***Training material on Tipsheet: company search databases***
- ***Training material on Using Google and social media for open source investigation***

Reference materials:

1. *Politically exposed persons; Preventive measures for the banking industry*
2. *Public wrongs; private actions*
3. *Nigeria PEP's Social Media Exercise*
4. *Group work on training on asset recovery*
5. *Presentation on how to draft a complaint*
6. *How to spot and detect money laundering*
7. *Investigating money laundering and its enablers*
8. *Stolen Asset Recovery: Management of returned asset – policy considerations*
9. *NH Reporting corruption: Making a report to an investigative agency outside Nigeria*

POST-EVALUATION

Guide for Trainers / Facilitators:

Post-evaluation should be deployed as a tool to assess the impact of training on participants. In addition to post-evaluation questionnaires, trainees should be engaged to volunteer opinion on the objective of the training; their experience with training activities; the performance of the training team and the level to which their expectations as trainees have been met.

APPENDIX:

The listed materials include the materials and documents referenced in this Asset Recovery Training Manual, as well as some other relevant materials. The materials can be accessed through the link(s) provided to a Digital Resource Hub for the Asset Recovery Training Manual established by HEDA Resource Center.

A. ASSET RECOVERY RESOURCES:

1. Asset Recovery Handbook: A Guide for Practitioners: Stolen Assets Recovery Initiative [StAR]; The World Bank [WB], and UNODC. 2011
2. Barriers To Asset Recovery: An analysis of the Key Barriers and Recommendations for Action: StAR. WB. UNODC. 2011
3. Few And Far: The hard facts on Stolen Assets Recovery: StAR series. WB. UNODC. 2014
4. Getting The Full Picture on Public Officials: A How-To Guide for effective Financial Disclosure: StAR series. WB. UNODC. 2017
5. Stolen Asset Recovery: Towards A Global Architecture For Asset Recovery: UNCAC Conference Edition.
6. Illicit Financial Flows To And From 148 Developing Countries: 2006 To 2015. Global Financial Integrity Report. January 2019
7. Stolen Asset Recovery: Management Of Returned Assets; Policy Considerations. StAR. WB. UNODC. 2009
8. Stolen Asset Recovery Initiative [StAR]: Challenges, Opportunities, And Action Plan. StAR. WB. UNODC. JUNE 2007
9. Politically Exposed Persons [PEPs]: Preventive Measures For The Banking Sector. StAR. WB. UNODC. 2010
10. Prescriptive Strategies To Combat Corruption Within The Administration Of Justice Sector in Nigeria. By GbengaOduntan. Kent Law School, University of Kent, Canterbury, UK
11. Public Office, Private Interests: Accountability Through Income And Asset Disclosure. StAR. WB. UNODC. 2012
12. Public Wrongs, Private Actions: Civil Lawsuits To Recover Stolen Assets. StAR Series. WB. UNODC. 2015
13. The Puppet Masters: How The Corrupt Use Legal Structures To Hide Stolen Assets And What To Do About It. StAR Initiative. WB. UNODC. 2011
14. Tracking Anti-Corruption And Assets Recovery Commitments: A Progress Report And Recommendations For Action. StAR Initiative. WB. UNODC. March 2011

B. DRAFTING COMPLAINTS:

15. PowerPoint Presentation On How To Draft A Complaint: By Emmanuel O Anyaegbunam; Director, African Center For Parliamentary And Constitutional Studies
16. PowerPoint Presentation On How To Draft A Complaint: By Kunle Adegoke, Esq
17. PowerPoint Presentation On Making A Report To An Investigative Agency Outside Nigeria: Nicolas Hildyard. October 2019

C. DETECTING MONEY LAUNDERING:

18. PowerPoint Presentation On How To Spot And Detect Money Laundering; By Prof AbdullahiShehu, Former Director General Of GIABA. October 2019
19. PowerPoint Presentation On Investigating Money Laundering And Its Enablers. By Lionel Faull And Christian Eriksson. Finance Uncovered. October 2019

D. MAKING FREEDOM OF INFORMATION [FOI] REQUESTS:

20. PowerPoint Presentation On Making Freedom Of Information Act [FOIA] Requests; By TundeAkanni, PhD, Lagos State University [LASU]. October 2019
21. PowerPoint Presentation On Understanding The FOI Act And The Process Of Making Requests; By LanreArogundade, International Press Institute [IPI]. October 2019
22. Using FOIA Outside Of Nigeria; By Nicholas Hildyard, The Corner House. October 2019
23. PowerPoint Presentation On Using FOIA Outside Of Nigeria: By Nick Hildyard, The Corner House. October 2019

E. OBTAINING COMPANY REGISTRATION INFORMATION:

24. PowerPoint Presentation On Obtaining Company Information Abroad; By Christian Eriksson, Lionel Faull [Finance Uncovered], And Nicholas Hildyard [The Corner House]. October 2019
25. PowerPoint Presentation On Obtaining Company Registration Documents To Track And Recover Illicit Funds And Assets: By NurudeenOgbara, Esq. October 2019
26. Researching Persons And Companies Of Interests Group Exercise: Developed By HEDA Resource Center. October 2019

F. OBTAINING COURT DOCUMENTS:

27. PowerPoint Presentation On Obtaining Court Documents Overseas; By Christian Eriksson And Lionel Faull [Finance Uncovered], And Nick Hildyard [The Corner House]. October 2019
28. PowerPoint Presentation On Obtaining Court Documents In Nigeria: By AyodeleAtsenuwa, Prof Of Law And Dean Faculty Of Law, University Of Lagos [UNILAG]. October 2019
29. PowerPoint Presentation On Obtaining Court Documents; By Prof DejiAdekunle, SAN. October 2019

G. RESEARCHING PERSONS AND COMPANIES OF INTEREST:

30. PowerPoint Presentation On Online Tools For Researching Persons Of Interests; By Nicholas Hildyard, The Corner House. October 2019
31. Tip Sheet: Company Search By Country [Including Offshore]: Finance Uncovered.
32. Tip Sheet: Company Search Databases: Finance Uncovered
33. Researching Persons And Companies Of Interest: By Nicholas Hildyard, The Corner House. October 2019

H. OBTAINING INFORMATION ON THE SALARY STRUCTURE OF GOVERNMENT OFFICIALS:

34. Certain Political, Public And Judicial Office Holders [Salaries And Allowances etc] Amendment Act 2008. Nigeria.
35. National Salaries, Incomes And Wages Commission Circular: 18 January 2007 [Nigeria] – Consolidated Public Service Salary Structure [CONPSS]
36. National Salaries, Incomes And Wages Commission Circular, July 2010: Review Of Consolidated Top Federal Public Office Holders Salary Structure [CoNTOPSAL]
37. Official Remuneration Packages For Judicial Officers In Nigeria: Economic Confidential
38. Remuneration Packages For Political, Public And Judicial Office Holders [Office Of The President Of The Federal Republic Of Nigeria]. February 2007 To Date

I. SEARCHING FOR PROPERTY RECORDS:

39. PowerPoint Presentation On Searching For Noxious Property Records In Nigeria; By DrGbenga Oduntan, Kent University. October 2019

J. USING SOCIAL MEDIA AS AN INVESTIGATIVE TOOL:

40. PowerPoint Presentation On Following The Money: Using Google, And Social Media For Open Source Investigation: Finance Uncovered. October 2019
41. Nigeria PEPs Social Media Investigation Exercise: Developed By HEDA Resource Center. October 2019
42. Digital Security Checklist Tip Sheet: Finance Uncovered
43. PowerPoint Presentation On Investigating COVID 19 SPENDING IN NIGERIA; BY JOSHUA OLUFEMI, DATAPHYTE. November 2020
44. Group Work Exercise On Researching PEPs Using Social Media Open Source Information; Developed By HEDA Resource Center. October 2019

K. NETWORKING AND ADVOCACY IN ANTI-CORRUPTION FIGHT:

45. PowerPoint Presentation On Networking In The Fight Against Corruption: By Olanrewaju Suraj; Chair HEDA Resource Center. October 2019
46. A Compendium Of 100 High Profile Corruption Cases I Nigeria [As of November 2019]; 3RD Edition; A Publication of HEDA Resource Center.

Other works of literature

1. ***Corruption in the Judiciary: Balancing Accountability and Judicial Independence-*** **Arvidsson** and **Folkesson** (2010)
2. ***Prescriptive strategies to combat corruption within the administration of justice in Nigeria – Gbenga Oduntan (2017)***

15A, Yinusa Adeniji Street, Off Toyin Street, Ikeja, Lagos.
Toll-Free Line: 08004332277
E-mail: hedagenda@yahoo.com. info@hedang.org,
Website: www.hedang.org