

Anti-Corruption Trends in Nigeria: Legal Framework, Implementation, and Recent Developments

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Abstract

This comprehensive analysis explores Nigeria's ongoing struggle against corruption, examining the historical, legal, and institutional frameworks that shape anti-corruption efforts in the country. It critically evaluates the root causes of endemic corruption, highlighting systemic weaknesses, socio-cultural influences, and economic incentives that perpetuate unethical practices. The paper reviews Nigeria's legislative measures, institutional structures including the EFCC and ICPC and recent legislative trends aimed at fostering transparency and accountability. Concluding with innovative recommendations, it advocates for a holistic approach integrating legal reform, socio-cultural change, and technological innovation to effectively combat corruption and promote sustainable governance.

Keywords

Corruption, Nigeria, Anti-Corruption, Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices and Other Related Offences Commission (ICPC), Foreign Direct Investment (FDI), Legislative Reforms, Ethical Business Practices, Governance, Transparency.

Introduction

Corruption in Nigeria represents a profound and multifaceted challenge that significantly undermines governance, stifles economic growth, and erodes social cohesion. As Africa's most populous nation, boasting a vibrant and diverse population exceeding 200 million, Nigeria's struggle with corruption has repercussions that extend beyond its borders, affecting international relations and foreign investments. Transparency International consistently ranks Nigeria among the most corrupt nations, revealing a troubling landscape where public trust in institutions is severely compromised, and economic progress remains hampered.

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This article examines Nigeria's anti-corruption framework through three distinct lenses. First, it analyzes the current corruption situation and its underlying causes, providing context for understanding the pervasive nature of corruption in Nigeria. Second, it examines the main legal framework and institutions established to combat corruption, highlighting their structures, powers, and challenges. Finally, it explores the newest trends in anti-corruption legislation and specific measures being implemented to foster transparency and accountability in governance. By exploring these dimensions, this paper aims to provide a comprehensive understanding of Nigeria's ongoing battle against corruption and the evolving landscape of anti-corruption efforts in the country.

A. Understanding Corruption in Nigeria: Current Situation and Root Causes

- **Current State of Corruption**

Corruption in Nigeria manifests as a complex issue, encompassing bribery, embezzlement, procurement fraud, and nepotism that undermine governance. The 2024 Corruption Perceptions Index¹ by Transparency International reveals a troubling scenario, with Nigeria scoring 26 out of 100 and ranking 140th among 180 countries. This stagnant score, unchanged from 2023 and showing minimal improvement from 25 in 2022 and 24 in 2021, highlights a stagnation in anti-corruption efforts despite declared commitments to reform. Such metrics underscore a crisis of public trust in governmental accountability and the rule of law.

The structural entrenchment of corruption is reinforced by inconsistent law enforcement often influenced by political considerations and systemic inefficiencies. This creates a damaging cycle where corruption undermines institutional capacity, perpetuating the weaknesses it creates. The resulting impunity erodes public confidence, normalizing corruption as standard practice rather than an exception. This shift poses a significant challenge to effective anti-corruption initiatives, transforming corruption from deviant behavior to a routine aspect of institutional functioning.

- **Root Causes of Corruption in Nigeria**

Understanding the root causes of corruption is essential for developing effective anti-corruption strategies. These causes form an interconnected web of institutional, historical, economic, and socio-cultural factors that bolster corrupt systems.

Nigeria's institutional framework suffers from fundamental weaknesses, such as inadequate checks and balances, compromised judicial independence, and ineffective oversight. These deficiencies create environments where corrupt practices face minimal risk of detection and punishment, allowing corrupt actors especially those with political connections to operate with impunity.

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The legacy of colonial administration continues to impact governance. Colonial structures, designed for resource extraction, established corruption patterns that persist today. Colonial administrators often employed divide-and-rule tactics that incentivized local officials' corruption, embedding these practices in administrative culture. This historical context has fostered a governance model where public office is viewed as a means for personal gain rather than public service.

Nigeria's political economy, dominated by oil resources, has fostered a rentier state mentality, where political power is pursued primarily to control and distribute wealth. This economic structure incentivizes political positions as pathways to enrichment, prioritizing access to resource rents over genuine public service.

Socio-cultural factors complicate anti-corruption efforts, as traditional values emphasize patronage, kinship obligations, and communal loyalty. These norms often conflict with modern public service ethics advocating for impartial administration. Public officials face pressures between formal expectations of fairness and socio-cultural obligations to favor family and community, reinterpreting corruption as fulfilling legitimate social duties.

Widespread poverty, extreme income inequality, and inadequate public sector salaries create powerful incentives for corrupt behavior. When legitimate compensation fails to provide adequate living standards, corruption becomes an alternative income source. This economic dimension is particularly relevant for lower-level officials whose modest salaries may not meet basic needs, especially in high-inflation environments.

- **Historical Context of Anti-Corruption Efforts**

Corruption is a significant barrier to Nigeria's economic development, consistently cited by domestic and international investors as a primary obstacle. The Nigerian government has acknowledged corruption's destructive impact through various legislative initiatives, including the landmark Corrupt Practices and Other Related Offences Act of 2000² and the establishment of the Economic and Financial Crimes Commission in 2003. However, these formal responses have often proven inadequate against weak institutional frameworks and a lack of genuine political will for comprehensive reform.

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The persistence of corrupt practices has fostered a culture of impunity that complicates anti-corruption efforts. This environment normalizes corruption, minimizing social and legal sanctions. Understanding this historical context is vital for analyzing contemporary anti-corruption initiatives, which evolve in response to the interplay between domestic reform needs and international governance expectations. This backdrop highlights both the technical challenges of anti-corruption work and the profound cultural and institutional changes necessary for meaningful progress.

Since independence in 1960, Nigeria's anti-corruption efforts have followed distinctive cycles, with each administration adopting varying approaches. Military regimes, such as those led by General Murtala Muhammed and General Muhammadu Buhari, implemented stringent anti-corruption measures, achieving immediate results through visible prosecutions and asset recoveries. However, these initiatives often lacked sustainability without corresponding institutional reforms and frequently served political objectives beyond corruption reduction.

The transition to democratic governance in 1999 marked a pivotal phase in Nigeria's anti-corruption framework, with President Olusegun Obasanjo establishing dedicated institutions aimed at creating lasting structural capacity. The formation of the Independent Corrupt Practices Commission and the Economic and Financial Crimes Commission represented a commitment to systematically address corruption through specialized agencies.

Subsequent democratic administrations have maintained these frameworks but exhibited varying levels of political commitment to their effective operation. The Yar'Adua, Jonathan, Buhari, and Tinubu administrations have each engaged differently with these institutions, sometimes enhancing their independence and resources, other times limiting their operational capacity, particularly regarding politically sensitive investigations. This inconsistent support has led to episodic effectiveness rather than sustained capacity development, undermining the credibility of these anti-corruption institutions.

This historical evolution reveals a key tension in Nigeria's anti-corruption efforts—the ongoing conflict between institutional approaches focusing on systemic reforms and personality-driven approaches based on individual leadership. The alternation between these strategies has created a broken reform pattern where progress made during times of strong anti-corruption commitment often fades during periods of diminished political will. This historical cycle helps frame current challenges as signs of deeper governance contradictions

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rather than simple implementation problems. The historical view suggests that lasting improvement requires matching institutional mechanisms with consistent political commitment rather than relying exclusively on either approach alone.

B. Nigeria's Anti-Corruption Legal Framework and Enforcement Agencies

- **Key Anti-Corruption Legislation**

Nigeria has established a comprehensive legal framework to combat corruption that warrants scrutiny. The Independent Corrupt Practices and Other Related Offenses Commission (ICPC) Act of 2000 marked a significant milestone by creating the first dedicated agency during the Fourth Republic. This legislation criminalizes a wide array of corrupt behaviors³, from bribery to abuse of office while empowering the ICPC to investigate allegations, prosecute offenders, and promote preventive education. The Commission's approach includes enforcement, systemic prevention, and public mobilization. However, jurisdictional ambiguities, limited resources, and political interference have hindered its effectiveness, especially in high-profile cases.

The Economic and Financial Crimes Commission (EFCC) Act of 2004⁴ enhanced this framework by creating an agency with broader investigative powers. The EFCC's jurisdiction extends beyond traditional corruption to financial crimes, advance fee fraud (419), money laundering, and cybercrime. This comprehensive strategy is supported by specialized units that have facilitated numerous high-profile prosecutions and significant asset recoveries. Nonetheless, the EFCC faces challenges such as political pressure, resource constraints, and inefficiencies in case management.

The ethical foundation of Nigeria's anti-corruption framework relies on the Code of Conduct Bureau (CCB) and Code of Conduct Tribunal (CCT) Act of 1991.⁵ The CCB oversees public officials' asset declarations, while the CCT adjudicates violations and can remove officials from office. Despite their constitutional status, these bodies struggle with consistent enforcement against powerful individuals, limiting the asset declaration system's effectiveness.

Recent legislative advancements, such as the Money Laundering (Prevention and Prohibition) Act of 2022, have greatly improved Nigeria's anti-money laundering capabilities. This act broadens the definition of money

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laundering offenses, imposes stricter due diligence on financial institutions, and enhances international cooperation.⁶ By centralizing enforcement under the EFCC, it fosters interagency coordination in anti-financial crime efforts.

The Proceeds of Crime (Recovery and Management) Act of 2022 has also transformed Nigeria's asset recovery framework. This law created the Proceeds of Crime Management Directorate and established transparent procedures for asset restraint and forfeiture, including non-conviction-based approaches.⁷ It addresses concerns about opacity in asset recovery processes by implementing a centralized database for recovered assets.

- **Enforcement Agencies and Their Effectiveness**

The impact of Nigeria's anti-corruption legislation largely depends on the capacity and independence of implementing agencies. The EFCC, as the primary anti-corruption body, has successfully prosecuted high-profile officials,⁸ recovered billions in stolen assets, and facilitated international asset repatriation.⁹ However, its effectiveness is limited by political interference in case selection, chronic resource deficiencies, and inefficient case management leading to trial delays. Recent reforms, including a more transparent process for appointing leadership in 2023 and increased budgetary allocations, hint at potential improvements in the Commission's independence.

The ICPC complements the EFCC by focusing on systemic reviews of corruption-prone government processes, developing compliance standards, and conducting educational initiatives. Yet, it faces similar challenges: jurisdictional conflicts with other agencies, severe resource constraints, and lengthy judicial processes that complicate investigations of influential figures. Encouragingly, recent efforts to enhance the institution particularly through improved training, technological upgrades, and expanded prevention initiatives are beginning to address these limitations.

C. Recent Trends and Specific Anti-Corruption Measures

- **Legislative and Policy Innovations**

Nigeria has enacted several innovative legislative and policy measures to tackle evolving corruption challenges and align with international standards. These initiatives mark significant progress in the country's anti-corruption framework and emphasize technological solutions.

The digital transformation of Nigeria's governance systems is a key anti-corruption advancement. The Treasury Single Account (TSA), implemented in 2015 and refined since, has restructured government financial management by consolidating revenues into a single account.¹⁰ This reform has eliminated the complex network of multiple accounts that previously enabled corruption, providing real-time visibility into government finances and reducing opportunities for unauthorized fund diversions.

Complementing this, the Bank Verification Number (BVN) system introduces biometric identification in the banking sector, significantly enhancing anti-corruption efforts. The BVN has helped expose ghost workers on payrolls, identify officials with multiple accounts, and improve tracking of financial transactions, creating a biometric footprint that is harder to conceal.

Most transformative in addressing payroll corruption, the Integrated Payroll and Personnel Information System (IPPIS) has removed thousands of fictitious employees from federal payrolls.¹¹ This centralized platform standardizes salary administration, creates audit trails for personnel expenditures, and generates substantial savings by minimizing payroll fraud. The system reconciles human resources data with payroll disbursements, effectively addressing a long-standing governance issue.

These digital initiatives illustrate Nigeria's shift from traditional enforcement to systemic prevention through technology-driven transparency. By reducing human discretion in financial management, creating digital audit trails, and centralizing systems, these reforms tackle the structural causes of corruption rather than merely its symptoms.

- **Enhanced Asset Recovery Mechanisms**

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Legislative innovations have significantly improved Nigeria's capacity to recover stolen assets through effective legal mechanisms. The Proceeds of Crime Act 2022 establishes a framework for non-conviction-based forfeiture, allowing the recovery of corrupt assets through civil proceedings, thereby bypassing the delays of the criminal justice system.¹² This approach has facilitated high-profile asset recoveries that would have stalled in lengthy litigation.¹³

Complementing this, the Whistleblower Protection Policy introduced in 2016 incentivizes individuals with insider knowledge to report corruption. By providing financial rewards and legal protections against retaliation, the policy has yielded notable results, including the recovery of \$43 million found in a Lagos apartment in 2017.¹⁴ This framework, now formalized through a proposed Whistleblower Protection Bill, has effectively uncovered hidden assets.

Additionally, Nigeria has made strides in addressing the opacity of corporate structures that enable corruption. The Companies and Allied Matters Act (CAMA) 2020 mandates disclosure of beneficial owners, eliminating the anonymity exploited by corrupt actors. This legislation, paired with a beneficial ownership register for extractive industry firms, enhances transparency and creates barriers against the use of shell companies for corrupt practices.¹⁵

• International Cooperation and Mutual Legal Assistance

Recognizing the transnational nature of corruption, Nigeria has strengthened its international cooperation framework. The Mutual Legal Assistance in Criminal Matters Act 2019 facilitates cross-border collaboration in investigations and prosecutions.¹⁶ This law allows for evidence gathering across jurisdictions, extradition of fugitives, asset freezing and confiscation abroad, and robust information sharing with foreign authorities. It has been vital in overcoming jurisdictional barriers that hinder investigations into corruption schemes spanning multiple countries.

Nigeria has complemented this framework with asset return agreements, facilitating the repatriation of significant funds. These include over \$300 million in Abacha loot returned from the United States¹⁷ and £4.2 million from the United Kingdom linked to former Governor James Ibori's conviction.¹⁸ Notably, these agreements ensure that returned assets are transparently used for infrastructure projects, addressing concerns about potential misappropriation of recovered funds.

D. Specific Anti-Corruption Measures and Their Impact

- **Public Procurement Reforms**

Nigeria has enacted extensive reforms to combat corruption in public procurement, a historically vulnerable area. The Bureau of Public Procurement (BPP) now oversees processes through a comprehensive approach that includes open competitive bidding, e-procurement systems in key ministries, due process certification for major contracts, and standardized bidding documents. These safeguards have significantly reduced discretionary decision-making that facilitated corruption.

The Nigeria Open Contracting Portal (NOCOPO), launched in 2017, enhances procurement transparency by publishing detailed contract information in open data format. This platform empowers civil society organizations to monitor procurement processes and identify irregularities, fostering unprecedented external scrutiny. While challenges remain, particularly at sub-national levels, these reforms have led to notable cost savings and improved competition in government contracting.

- **Case Examples: Anti-Corruption Measures in Practice**

The application of Nigeria's anti-corruption framework is exemplified by landmark cases that reveal its strengths and weaknesses. The P&ID case of 2020 marked a significant success for Nigeria, which effectively challenged a \$9.6 billion arbitration award by proving the underlying contract was procured through corruption.¹⁹ This case underscores the importance of strong legal defenses against fraudulent claims and the value of international cooperation in fraud investigations.

Another notable case is the long pursuit of funds misappropriated by former military ruler Sani Abacha, showcasing both the potential and challenges of Nigeria's asset recovery efforts. This complex process has required persistence across multiple administrations, resulting in over \$3.6 billion recovered to date. However, significant amounts remain hidden within the global financial system, illustrating the difficulties of comprehensive asset recovery.

The Abacha recoveries have highlighted the need for transparent management of recovered assets. Early repatriations faced criticism regarding fund management, leading to the establishment of frameworks that

Anti-Corruption Trends in Nigeria: Legal Framework, Implementation, and Recent Developments ensure recovered resources genuinely benefit the Nigerian populace. Recent agreements incorporate rigorous monitoring and civil society oversight, reflecting a commitment to restorative justice in asset recovery.

- **Foreign Investment-Related Corruption Cases**

Several cases involving foreign companies have exposed the intricate relationship between international business interests and domestic corruption vulnerabilities. The Malabu Oil scandal illustrates this, with Royal Dutch Shell and Eni S.p.A. entangled in a \$1.3 billion acquisition of OPL 245, allegedly funneling substantial funds to government officials through offshore structures.²⁰ This case revealed how seemingly legitimate arrangements can mask significant improper payments, highlighting vulnerabilities in high-value joint ventures.

In telecommunications, Siemens AG admitted to paying approximately €10 million in bribes to Nigerian officials between 2001-2007, demonstrating how regulatory capture occurs through cultivated government relationships.²¹ Additionally, MTN Nigeria's challenges with unregistered SIM cards underscored the oversight difficulties in complex industries where information asymmetries can enable corruption.

Infrastructure development has also been affected, as seen in the case of Julius Berger Nigeria, which acknowledged improper payments to secure contracts.²² A U.S. investigation into China Petroleum & Chemical Corporation (Sinopec) revealed allegations of \$100 million in bribes to Nigerian officials related to a \$4 billion business dispute involving its subsidiary, Addax Petroleum, indicating serious breaches of the Foreign Corrupt Practices Act (FCPA).²³ Furthermore, the World Bank and African Development Bank blacklisted Oceanic Construction and Engineering Nigeria Limited and China Zhonghao Nigeria Limited in 2020 for fraudulent practices in contract bids under an AfDB-financed project.²⁴

Despite these challenges, Nigeria's growing willingness to pursue cases against powerful multinational entities reflects increasing institutional confidence and enforcement capabilities. Each successful prosecution strengthens the legal framework and investigative expertise, gradually establishing a credible deterrent against corporate corruption.

- **Compliance Programs for Foreign Investors**

Nigeria's anti-corruption framework has shifted toward preventive measures, imposing stricter compliance requirements on foreign investors. Enhanced due diligence mandates comprehensive beneficial ownership disclosures and anti-corruption certifications, ensuring foreign entities uphold ethical standards. Increased scrutiny of politically exposed persons reflects the recognition of corruption risks in such relationships. Corporate governance assessments are now vital in investment approvals, focusing on internal controls and accountability.

Foreign investors must adopt strong anti-corruption programs that include clear policies and regular training for employees and third-party representatives. Effective whistleblower mechanisms and thorough due diligence on local partners are essential for managing risks in third-party relationships.

Sector-specific initiatives target unique corruption challenges across industries. The extractive sector follows the Extractive Industries Transparency Initiative (EITI), while the construction industry employs integrity pacts, and the telecommunications sector has tailored compliance certification programs. These targeted strategies acknowledge that corruption risks differ by sector and require context-appropriate solutions.

This transition to preventive compliance marks a significant change in Nigeria's anti-corruption philosophy, moving from reactive enforcement to proactive prevention. Foreign investors now see strong compliance programs as essential risk management tools in Nigeria's complex business environment.

E. Challenges and Future Directions

Despite Nigeria's evolving anti-corruption trends, serious implementation challenges remain. Political interference undermines effectiveness, leading to selective prosecutions and disruptions in anti-corruption efforts. Limited resources constrain agencies' operational capabilities, causing delays and hindering the fight against sophisticated financial crimes.

The judicial system also poses issues, with corruption trials often exceeding five years, eroding deterrence and public trust. Procedural delays and insufficient specialized knowledge among Judges complicate case

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resolution, while a backlog of cases favors well-resourced defendants. These inefficiencies resist reform and weaken the anti-corruption framework.

These challenges highlight the limitations of well-structured legal frameworks when political and resource constraints impede their function. While Nigeria's legislative advancements are notable, their practical impact is hindered by these realities. Future reforms must tackle these foundational barriers to boost the effectiveness of existing anti-corruption measures.

- **Future Directions and International Cooperation**

Nigeria increasingly acknowledges that effective anti-corruption efforts require global partnerships. The country has broadened its mutual legal assistance relationships beyond traditional Western allies to include emerging economies and regional neighbors, creating a wider network for evidence sharing and fugitive apprehension.

Nigeria's engagement in global asset recovery initiatives has become proactive, participating in frameworks like the Stolen Asset Recovery Initiative (StAR) and the International Corruption Hunters Alliance. These collaborations enhance knowledge exchange and capacity building, allowing Nigerian representatives to help shape international best practices.

Cross-border intelligence sharing strengthens Nigeria's cooperation strategy. Secure channels with financial intelligence units improve visibility into suspicious transactions, enabling timely interventions. Informal networks also facilitate rapid exchanges of critical operational information.

Adopting global best practices in anti-corruption enforcement shows Nigeria's integration into international governance. Nigerian approaches increasingly align with OECD Anti-Bribery Convention standards and Financial Action Task Force recommendations, enhancing cooperation with global partners and reinforcing the credibility of Nigeria's anti-corruption efforts.

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These international cooperation initiatives reflect Nigeria's understanding that effective anti-corruption requires transcending jurisdictional boundaries. By addressing both preventive and punitive aspects and leveraging technological advances, Nigeria is crafting a more effective response to evolving corruption challenges. While implementation obstacles persist, these strategic efforts indicate a growing maturity in Nigeria's anti-corruption philosophy and practice.

Recommendation

In advancing Nigeria's anti-corruption agenda, it is imperative to transcend traditional enforcement paradigms and adopt a multidimensional strategy that encompasses legal, institutional, socio-cultural, and technological innovations. A pioneering approach would involve establishing a National Integrity and Transparency Framework (NITF)—a holistic, data-driven platform integrating real-time monitoring of public officials' assets, digital whistleblower mechanisms, and community-based oversight structures. This framework should be underpinned by a constitutionally guaranteed independence of anti-corruption agencies, reinforced by international best practices such as the adoption of blockchain technology for financial transparency and the use of artificial intelligence to detect anomalous transactions.

Furthermore, Nigeria must embed anti-corruption education within its societal fabric by integrating ethics and civic responsibility into educational curricula at all levels, fostering a culture of integrity from a young age. Institutional reforms should be complemented by socio-cultural engagement initiatives aimed at challenging patronage and nepotism norms, leveraging influential traditional and religious leaders as champions of reform. Only through such a comprehensive, innovative approach can Nigeria hope to break the cycle of endemic corruption, restore public trust, and unlock sustainable development.

Conclusion

Nigeria's anti-corruption landscape has significantly evolved, reflecting a growing awareness of corruption's detrimental effects. This analysis highlights the complex roots of corruption, revealing its deep-seated nature despite reform efforts, as shown by Nigeria's low Transparency International rankings.

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The legal and institutional framework has strengthened through specialized agencies created by the ICPC Act and EFCC Act, alongside recent innovations like the Money Laundering (Prevention and Prohibition) Act of 2022. However, implementation is still hampered by political interference, resource limitations, and judicial inefficiencies.

Recent trends indicate a more nuanced strategy focusing on prevention, technology, and international collaboration. Innovations such as the Treasury Single Account and enhanced corporate due diligence reflect a deeper understanding of corruption mechanisms.

Case studies demonstrate both progress and ongoing challenges, such as the successful challenge to the P&ID arbitration and the recovery of Abacha assets. Compliance expectations for corporations signal a shift toward shared responsibility in combating corruption.

Looking ahead, Nigeria's anti-corruption efforts must adapt to new challenges and opportunities by integrating technology, strengthening preventive measures, and enhancing international cooperation, while addressing foundational issues that impede effective outcomes. The journey continues, marked by advancements and persistent challenges.

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