



THE ROLE OF THE NIGERIAN JUDICIARY IN ASSET FORFEITURE AND RECOVERY*

Abstract

This study discussed the role of the Nigerian Judiciary in assets forfeiture and recovery in Nigerian criminal jurisprudence. The study discovers that the relevant provisions laws that prohibit corruption is exhaustive for considering and deciphering criminal liability and complicity of a person in a corruption case. The role of the judiciary in asset forfeiting and recovery cannot be over emphasised, because without the participation of the judiciary, no anti-graft agency can lawfully hold the asset of a person, whether he is being investigated or not. The aim of this study is to examine the role of the judiciary in asset forfeiture and recovery. This study adopted doctrinal method of legal research, thus, has made use of primary source materials such as statutes, international instruments and case law; and the secondary sources of data such as journal/article, online materials. The study also made recommendations, particularly in the area of quick dispensation of corrupt base trials.

Keywords: Assets, Forfeiture, Recovery, Judiciary, Criminal Liability

1. Introduction

The concept of asset forfeiture and recovery is central to the enterprise of Nigerian legal system. It is, in the main, an essential element of criminal and civil litigation. Put differently, the culture of forfeiting and recovering illegally acquired or ill-gotten assets by fraudulent and mischievous public office holders using the apparatus or instrumentality of state power is indeed a signature issue in contemporary Nigerian body politic. Assets tracing, forfeiture and recovery is not an easy task, because most of the culprits smuggle out of the country illicit acquired asset to other countries. The anti-graft agencies saddled with the responsibility of investigating corrupt cases must ensure that corrupt government officials and even private citizens do not retain the illicit proceeds of their corruption. Corruption is one of the major menace destroying the Nigeria nation, "...when kleptocrats loot their nations' treasuries, steal natural resources and embezzle development aid, they condemn their nations' children to starvation and disease."¹ It is usually a herculean task for the anti-graft agencies to trace stolen assets, as persons who engage in corrupt practices are very careful in the way and manner they carry out their enterprise, they use every available means to cover their tracks, anti-graft agencies mostly depend on whistle blowers of complaint by way of petition. Suffice it to say that the citizens have both legal and moral obligations to obey the laws of the state which are intended to serve as instruments of social engineering and, above all, a regulatory mechanism to tame negative tendencies in man as a social being and rational agent endowed by nature with the intellect as a faculty for cognition (knowing process) and free will for volition (choice making).

Law, especially, its tendency to maintain order is indeed a veritable instrument of social control. There is no doubt that law is a defining feature of government or socio-political organization in the civil society.² Little wonder, it is a state apparatus or instrument of social engineering that is intended

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¹E Holder, Global Forum VI Doha, Qatar, 7 November, 2009

²J Unah, *Fundamental Issues in Government and Philosophy of Law* (Joja Educational Research and Publications Limited, Lagos 1993) 51



to serve as a blueprint, master plan or roadmap for proper ordering of societal life.³ It has been established that any institution or agency saddled with the statutory responsibility of formulating, expressing and attaining fundamental objectives and directive principles of state policies without a well-articulated and well-defined legal framework is nothing but a toothless bull dog.⁴ Thus, government as an institution of the state revolves around the notion of law. In this regard, government is meaningful to the extent that it is capable of framing near ideal laws with a view to maintaining law and order. Anyaale avers that in the absence of law, society would be plunged into an ocean of anarchy and chaos.⁵

2. Conceptual Clarifications

2.1. The Concept of Asset

Asset is an item that is owned and has value; the entries on a balance sheet showing the items of property owned, including cash, inventory, equipment, real estate, accounts receivable, and goodwill.⁶ Asset is a physical property and/or rights that have a monetary value and are capable of being those of a juristic person or a natural person (i.e., a human being). They can comprise real assets (real property) and personal assets (person property).⁷ In financial accounting, an asset is any resources owned or controlled by a business or an economic entity. It is anything (tangible or intangible) that can be used to produce positive economic value. Assets represent value of ownership that can be converted into cash (although cash itself is also considered an asset). It covers money and other valuables belonging to an individual or to a business.

Assets can be grouped into two major classes: tangible assets and intangible assets. Tangible assets contain various subclasses, including current assets and fixed assets. Current assets include cash, inventory, accounts receivables, while fixed assets include land, buildings and equipment. Intangible assets are non-physical resources and rights that have a value to the firm, because they give the firm an advantage in the marketplace. Intangible assets include goodwill, copyrights, trademarks, patents, and financial assets, including financial investments, bonds, and stocks.

2.2. The Concept of Forfeiture

The word “forfeiture” according to Kekere-Ekun JSC in *Abacha v Federal Republic of Nigeria*⁸ “Means the divestiture of property without compensation. The loss of a right, privilege or property because of a crime, breach of obligation or neglect of duty. It goes on to say, “title is instantaneously transferred to another such as the government, a corporation or a private person”. Therefore, forfeiture connotes punishment for a crime committed and its effect is instantaneous.” In the same vein, Black’s Law Dictionary⁹, forfeiture means: “The divestiture of property without compensation. Forfeiture is also the loss of right, privilege, or property because of a crime, breach of obligation or neglect of duty. Title is instantaneously transferred to another, such as government, a corporation, or a private person. Something (esp. money or property) lost or confiscated by this process; a penalty. Civil forfeiture, is an in rem proceeding brought by the government against property that either

³ JU Anyaale, *Comprehensive Government for Senior Secondary Schools* (A Johnson Publishers Ltd., Lagos 2003) 1

⁴ T Hobbes, *Leviathan*. Trans. S A Wilcox (Penguin Books, London 1961) ii

⁵ JU Anyaale, *Comprehensive Government for Senior Secondary Schools* (Johnson Publishers Ltd, 2003) p1

⁶BA Garner, *Black’s Law Dictionary*, 10thedn (Thomas Reuters, Dallas, 2014)

⁷EA Martin, *Oxford Dictionary of Law* 6thedn (Oxford University Press, 2006)

⁸ (2014) 6 NWLR (pt.1402) 122

⁹ B A Garner, *Black’s Law Dictionary*, 10thedn (Thomas Reuters, Dallas, 2014) p 765



facilitated a crime or was acquired as a result of criminal activity. Criminal forfeiture, a governmental proceeding brought against a person to seize property as punishment for the person's criminal behavior." There are basically two broad methods by which assets of a suspect or criminal can be forfeited under the law, which are:

- a. Conviction based forfeiture: This type of forfeiture is contingent upon the finding of guilt or the proof of any offence against the owner of the property.
- b. Civil forfeiture: this type of forfeiture is not contingent in the finding of guilt or proof of any offence. This is more common and popularized in country like the United State and the United Kingdom. It can be seen from the above that the main distinction between the two forms is that civil forfeiture is not contingent upon the finding of guilt, it being essential proceedings against property as distinct from the person or the owner. In Nigeria, there are various Acts that regulates civil forfeiture. In the United Kingdom this civil recovery was used in *Alamiyeseigha v. Crown Prosecution Service*¹⁰. However, Alamiyeseigha absconded from the United Kingdom and his criminal trial could not continue.

2.3. The Concept of Recovery

Asset recovery is defined according to the United Nations Convention against Corruption¹¹ as 'recovering the proceeds of corruption, rather than broader terms such as asset confiscation or asset forfeiture which refer to recovering the proceeds or instrumentalities of crime in general'¹². Asset recovery refers to "the legal process of a country, government and/or its citizens to recover state resources stolen through corruption by current and past regimes, their families and political allies, or foreign actors."¹³ Asset Recovery is the process by which the proceeds of corruption are recovered and returned to the country of origin.

The recovery of stolen assets is a key objective of Nigeria's anti-corruption agencies, especially the EFCC. It views asset forfeiture, whether as a consequence of a criminal conviction or via separate civil legal action, as the primary mechanism for depriving suspects of the material gain from their alleged financial or economic crime.¹⁴ Asset recovery appears to be one of the cornerstones of the Buhari government's anti-corruption strategy.¹⁵ Since 2009, the Nigerian Government claims it has recovered over 70 percent of the naira denominated seizures, roughly N900 billion (\$2.5 billion in 2019) out of N1.28 trillion (\$3.56 billion) seized. Reflecting this strategic shift in emphasis, the EFCC now painstakingly seeks to identify assets from the start of any corruption investigation in order to freeze them and see if they can be linked to a defendant's alleged predicate crimes.

Pre-Administration of Criminal Justice Act (ACJA) 2015, forfeiture provisions in the EFCC and CPC Acts as well as the AFFA were cautiously leveraged by prosecutors. Since ACJA, however, the increasing rate of asset forfeiture is, however, straining the capability of the EFCC and ICPC to manage and dispose of those assets. Whether they are buildings, active businesses, vehicles, or luxury goods, seized items must be accounted for, managed, maintained, and/or safely stored until

¹⁰(2006) criminal LR 669

¹¹At the General Assembly, Resolution of 31 October, 2003

¹²Convention Against Corruption, [https:// google.com /url](https://google.com/url), <accessed 3rd January,2022 >

¹³Ibid n 6

¹⁴ Global Competitiveness Report 2019 (Geneva: World Economic Forum, 2019), <http://reports.weforum.org/global-> <accessed 3rd January, 2022>.

¹⁵Rule of Law Index: Nigeria, (Washington DC: World Justice Project, 2019), <http://data.worldjusticeproject.org/pdf/rule-of-law-index-NGA.pdf>.<accessed 24th March, 2022>



they can be auctioned or repurposed for public gain. Unfortunately, many of these assets deteriorate before they can be sold, losing some or all of their value while agencies navigate bureaucratic and legal obstacles preventing their quick disposal. In a few instances, the EFCC made innovation by converting seized buildings to office building of other government agencies; that way, the government benefits from the property even if the legal process surrounding its final forfeiture was yet to be resolved.

3. The Economic and Financial Crimes Commission (Establishment) (EFCC) Act, CAP. E1 LFN 2004

Section 26¹⁶ of the Act empowers the Economic and Financial Crimes Commission (EFCC) to seize the properties of a person suspected of committing an economic and financial crime discovered upon conducting a search or in the course of arresting the person. The Act also empowers the EFCC to immediately trace and attach all the assets and properties of the person which were acquired as a result of such economic and financial crimes by an order of interim forfeiture of the said properties.¹⁷ It is important to note that it has been held by the Court that section 28 is a condition precedent to exercising the powers in section 29.

Where a person is arrested for an offence under this Act, the Commission shall immediately trace and attach all the assets and properties of the person acquired as a result of such economic or financial crime and shall thereafter cause to be obtained an interim attachment order from the court.¹⁸

The Act went further to provide in section 29 that:

Where-

- (a) The assets or property of any person arrested for an offence under this Act has been seized; or
- (b) Any assets or property has been seized by the Commission under this Act, the Commission shall cause an *ex-parte* application to be made to the court for an interim order forfeiting the property concerned to the Federal Government and the Court shall, if satisfied that there is prima facie evidence that the property concerned is liable to forfeiture, make an interim order forfeiting the property to the Federal Government.¹⁹

In other words, the EFCC must have traced and attached the assets and properties before applying to the Court for an order of interim forfeiture and that where this is not done, the order of interim forfeiture will be improper.²⁰ It has been held that once the order of interim forfeiture or freezing of account is granted pursuant to a criminal charge, pending or subsequently filed, it cannot be discharged or set aside by the same Court while the charge is still pending.²¹ The Act also provides that where a person is convicted of an offence under the Act, the EFCC can confiscation the

¹⁶Economic and Financial Crimes Commission (EFCCC) (Establishment) Act, Cap. E1 Laws of the Federation of Nigeria (LFN) 2004

¹⁷S. 28 & 29 EFCC (Establishment) Act, Cap. E1 LFN 2004

¹⁸EFCC (Establishment) Act, Cap. E1 LFN 2004

¹⁹supra

²⁰*Nwagwe v Federal Republic of Nigeria*, (2019) LPELR 46944 SC

²¹*Felimon Enterprises Nig. Ltd v The Chairman, EFCC*, (2018) LPELR 46206 and in the case of *EFCC v Zahara Shopping Mall Ltd*, (2016) LCN/9079 CA.



convicted person's assets and properties acquired or obtained as a result of the crime which was subject to the interim order.²²

4. The Role of the Judiciary

The judiciary is an arm of government and is considered as the last hope of the common man. Judicial officers even though not elected like some members of the Executives and legislature in conventional electioneering system, they are however, a constitutional creation.²³

Judicial integrity and independence are key factors impacting the effectiveness of anti-corruption law enforcement. Yet in Nigeria they remain lacking. Judicial independence in Nigeria ranks low, it also ranks very poorly in the World Justice Project's Rule of Law Index.²⁴ According to the U.S. State Department:

Although the constitution and law provide for an independent judiciary, the judicial branch remained susceptible to pressure from the executive and legislative branches. Political leaders influenced the judiciary, particularly at the state and local levels. Understaffing, underfunding, inefficiency, and corruption prevented the judiciary from functioning adequately. Judges frequently failed to appear for trials. In addition, the salaries of court officials were low, and they often lacked proper equipment and training...There was a widespread public perception that judges were easily bribed and litigants could not rely on the courts to render impartial judgments. Citizens encountered long delays and received requests from judicial officials for bribes to expedite cases or obtain favorable rulings.²⁵

Many Nigerian legal scholars, retired judges, and senior lawyers have criticized the judiciary for its lack of independence, probity, and professionalism. Other problems stem from nepotistic and sectionalist composition of the Federal Judiciary, lack of facilities, serious allegations of corruption, ineptitude, laziness, incompetence against judicial officers, charges of abuse of office against the judges. The effect is a deep loss of faith in the judicial process and the courts. Looking beyond these fundamental challenges, anti-corruption practitioners note that many judges lack familiarity and thus require training on money laundering and other complex issues that arise during corruption trials. Some judges, particularly those based outside Abuja or Lagos, or the state-level remain skeptical or even hostile towards anti-corruption prosecutions, viewing them as examples of federal interference in sub-national affairs. Until some judges' parochial hostility toward anti-corruption prosecutions diminishes, prosecutors will continue to face an uphill battle in many courtrooms.

In summary, judicial independence and integrity cannot be divorced from the issue of effective anti-corruption law enforcement. Indeed, anti-corruption practitioners depend on judges to complete the process which often is the product of years of painstaking investigations and prosecution. And even when they rule against prosecutors, skilled and objective judges sometimes impart useful feedback that anti-corruption agencies can leverage to strengthen future cases. Unfortunately, the level of judicial independence and integrity ranks far below international standards, a reality that makes effective anti-corruption law enforcement even more challenging.

²²S. 30 EFCC (Establishment) Act, Cap. E1 LFN 2004

²³Chapter VII Part 1 CFRN, 1999 (as amended)

²⁴Nigeria 2018 Human Rights Report (Washington DC: U.S. Department of State, 2018).

²⁵Farrar and Douglade; *Introduction to Legal Method* (3rd edn. Sweet & Maxwell, London, 1990), 4-5 cited in Mojisola Eseyin, *Op. Cit.* (n.20), 2011.



As the Nigeria's chief law officer, the Minister of Justice and Attorney General of the Federation (AGF) oversees all public prosecutions, including anti-corruption cases. This function is handled on his behalf by the Director of Public Prosecutions, a department head within the ministry or legal departments of agencies saddled with the responsibility of prosecuting money laundering and other financial related offences. All mutual legal assistance, extradition, and other cooperation requests from international anti-corruption agencies like the United States Federal Bureau of Investigation (FBI) and the UK's National Crime Agency (NCA) are handled by the Central Authority Unit, a busy directorate within the AGF's office.

There is no restriction on civil proceedings progressing in parallel with, or in advance of criminal proceedings concerning the same subject matter. Nevertheless, a court retains the discretion to stay civil proceedings during the pendency of criminal proceedings. Proceedings should be brought in a High Court. There are State High Courts in each of Nigeria's 36 states and the Federal Capital Territory, as well as a Federal High Court, which has a presence in every state. Limitation period is six years for actions in tort and contract, and twelve years for actions seeking to recover land. Where there has been an acknowledgement of the cause of action, the limitation period runs from the date of the acknowledgment. Where the cause of action is based on fraud, the period of limitation does not start until the claimant has discovered the fraud or could have discovered it with reasonable diligence. Similarly, where an action seeks relief from the consequences of a mistake, the limitation period will not start until the claimant has discovered it or could have discovered it with reasonable diligence and witnesses.

In reality, there is no single legal framework in relation to interim measures for the freezing or seizure of the proceeds of crime. Various statutes in Nigeria make provisions for the forfeiture of property where such property is the subject matter or evidence in a criminal action. The Act establishing the EFCC provides that, where a person is arrested for committing an offence, he or she must make a full disclosure of his or her assets and property by completing the declaration of assets form as specified in Form A of the Schedule to the Act. The completed form shall then be investigated by the EFCC. It is an offence to make a false declaration or refuse to make full disclosure or any disclosure at all.²⁶

Upon the attachment of any property under the Act, the EFCC shall apply to the court for an interim forfeiture order. Where a person is arrested for an offence under the Act, the EFCC shall immediately trace and attach all assets and property of the person as a result of such economic or financial crime and shall then obtain an interim attachment order from the court. The Act further provides that where assets or property of any person arrested for an offence under the Act have been seized, or any assets or property have been seized by the EFCC under the Act, the EFCC shall cause an *ex parte* application to be made to the court for an interim order. This forfeits the property concerned to the federal government and the court will, if satisfied that there is *prima facie* evidence that the property concerned is liable to forfeiture, make an interim order.²⁷ Under the EFCC Act, a person convicted of an offence shall forfeit to the federal government all assets or property derived from any proceeds the person obtained, directly or indirectly, as a result of such offence. Any of the person's property or instrumentalities used in any manner to commit, or to facilitate the commission of, such offence may also be forfeited to the federal government. The order confiscating the proceeds and instrumentalities of crime may be made in addition to any other sentence to be imposed at the time of sentencing.

²⁶S. 27 EFCC (Establishment) Act, 2004

²⁷S. 29 EFCC (Establishment) Act, 2004



When a property acquired from illicit financial transaction is seized in the course of investigations, the court is the only arbiter saddled with the responsibility of making a pronouncement as to what is to be done with such property. By an application by the prosecution by virtue of the relevant laws the court will at the first instance make an interim forfeiture order on such a property. The Economic and Financial Crimes Commission (Establishment) Act, empowers the commission to approach the court for interim forfeiture order of properties acquired from fraud.²⁸ Upon the delivery of a final order of forfeiture, the Secretary to the EFCC is expected to take all steps to dispose of the property concerned by sale or otherwise, and the proceeds of sale of such property shall be paid into the Consolidated Revenue Fund of the Federation.²⁹

The Corrupt Practices and Other Related Offences Act 2000 also makes provisions in this regard; the Act empowers an officer of the Independent Corrupt Practices and Other Related Offences Commission to seize property in the course of investigation if he or she suspects it is the subject matter of an offence, or evidence relating to the offence. The Corrupt Practices and Other Related Offences Act empowers the Chairman of the Commission, where he or she has reasonable grounds to believe that an offence under the Act has been committed, to require a person to identify every property, whether movable or immovable, within or outside Nigeria, belonging to this person or in his or her possession, or in which this person has any interest, whether legal or equitable, and specify the date on which each of the properties identified was acquired and the manner in which each was acquired.

The Administration of Criminal Justice Act, 2015 provides thus:

- (1) The seizure by the police of property taken during arrest or investigation under this Act or alleged or suspected to have been stolen or found in circumstances which create a suspicion of the commission of an offence, shall, within a period not exceeding 48 hours of the taking of the property or thing, be reported to a court, and the court shall make an order in respect of the disposal of the property or its delivery to the person entitled to its possession or such other orders as it may deem fit in the circumstances.
- (2) Where the person entitled to the possession of the property referred to in subsection (1) of this section is unknown, the court may detain it and shall issue a public notice specifying the articles of which the property consists and requiring any person who may have a claim to it, to appear before the court and establish his claim within six months from the date of the notice.³⁰

The interim forfeiture order made by the court is with the life line of six months after which the prosecution will approach the court via a motion for the final forfeiture of the articles in the schedule. Within this period of six months, anybody who has interest on the property is expected to establish such interest, otherwise the property will be finally forfeited to the Federal Government of Nigeria. Under the provisions of the Administration of Criminal Justice Act 2015, where the court orders the forfeiture or confiscation of any property but does not make an order for its destruction or for its delivery to any person, the court may direct that the property be kept or sold, and that if the property is sold, the proceeds of the sale be held as the court directs until some person establishes to the court's satisfaction a right to the property. Where no person establishes a right within six months from the date of forfeiture or confiscation of the property, the proceeds of the sale are to be paid into the Consolidated Revenue Fund of the Federation, the Consolidated Revenue Fund of the State or any other appropriate account, as the case may be.

²⁸S. 29 & 30 EFCC (Establishment) Act, 2004

²⁹S.31 EFCC (Establishment) Act, 2004

³⁰S. 37 (1) & (2) ACJA 2015



Under the Corrupt Practices and Other Related Offences Act, the court may make an order of forfeiture of any property that is proved to be the subject matter of an offence, where the offence is proved against the accused, or the offence is not proved against the accused but the court is satisfied that the accused is not the true and lawful owner of such property and that no other person is entitled to the property as a purchaser in good faith for valuable consideration.³¹

The Criminal Code Act also makes provisions for forfeiture in respect of certain offences. The court may, in addition to or in lieu of the penalty that may be imposed, order the forfeiture of any property that has passed in connection with the commission of the offence or, if such property cannot be forfeited or found, of such sum as the court shall assess as the value of the property. There is no legal framework by which the court may calculate the value of the benefit unlawfully obtained, other than the provision in the Criminal Code Act that empowers a court to assess the value of property to be forfeited. The assessment and value to be ascribed to such proceeds appears to be at the discretion of the court, exercised upon a consideration of all relevant materials placed before the court by parties.

Under the Criminal Procedure Act, every article (not pecuniary) forfeited in respect of an offence, or the seizure, forfeiture or disposal of which may be enforced by the court, may be sold or disposed of in such a manner as the court may direct, and the proceeds of such sale shall be applied in a like manner as if the proceeds were a penalty imposed under the written law on which the proceeding for forfeiture is founded. The police, the EFCC and the Independent Corrupt Practices Commission are the agencies responsible for tracing and confiscating the proceeds of crime. Secondary proceeds may be confiscated if such proceeds are traceable to crime. Property acquired by third parties may also be confiscated if such property was acquired with the proceeds of crime. Under the Criminal Procedure Act, a court may order any person convicted of an offence before it to pay to the prosecutor such reasonable costs as the court deems fit. Such costs may include the costs of asset tracing and confiscation.³²

Under the Corrupt Practices and Other Related Offences Act, where the court has made an order for the forfeiture of any property that is proved to be the subject matter of an offence or to have been used in the commission of an offence, and such property has been disposed of or cannot be traced, the court shall order the accused to pay a penalty sum equivalent, in the opinion of the court, to the value of the property.³³

The burden of proof is on the party making an assertion. However, where a person is accused of an offence, the burden of proving the existence of circumstances that would make the case eligible for any exception, exemption from, or qualification to, the operation of the law creating the offence with which he or she is charged, is upon that person. The burden of proof may therefore be shifted where the defendant seeks to establish that the property to be confiscated does not form part of the proceeds of crime or that it is one that cannot be seized for another reason. Also, where it appears to the court that by force a victim has been dispossessed of any immovable property, the court may, where it deems fit, order the possession of the property to be restored to the victim.³⁴

³¹S. 47 & 48 ICPRO Act, 2000

³²S. 255 CCA, Cap. C38 LFN 2004

³³S.47 (2) ICPOROA, 2000

³⁴S. 336 ACJA, 2015



International legal assistance concerning provisional measures in relation to the recovery of assets may be sought from countries with which Nigeria has signed a Mutual Legal Assistance Treaty (MLAT). Under an MLAT, the foreign country could assist in proceedings relating to the forfeiture and demobilizations of proceeds or instrumentalities of criminal offences. Foreign requests for legal assistance concerning provisional measures in relation to the recovery of assets would be met where the requesting country has signed an MLAT with Nigeria. Nigeria is signatory to the following international conventions with provisions on asset recovery:

- i. the United Nations Convention against Corruption (signed on 9 December 2003 and ratified on 14 December 2004);
- ii. the Scheme relating to Mutual Assistance in Criminal Matters within the Commonwealth (including amendments made by law ministers in April 1990, November 2002 and October 2005);
- iii. the London Scheme for Extradition within the Commonwealth (incorporating the amendments agreed at Kingstown in November 2002); and
- iv. the United Nations Convention against Transnational Organized Crime (signed on 13 December 2000 and ratified on 28 June 2001).

Although a private prosecutor may file information in court subject to provisions of the law, the power to arrest, trace and seize the proceeds of crime lies with the agencies of the state, and as such it is always advisable to solicit the support of these agencies. In December 2017, at the Global Forum on asset recovery that took place at the International Finance Corporation Headquarters in Washington, DC, US, the Attorney General of Nigeria signed a tripartite agreement with the government of Switzerland and the World Bank for the repatriation of US\$321 million recovered from the estate of former Head of State Sani Abacha. This amount has, reportedly, been returned to Nigeria.

At the end of December 2017, the government announced a whistle-blowing policy, under which it sought to encourage persons with information about the violation of financial regulations, the mismanagement of public funds and assets, financial malpractice, fraud and theft to report it to the government, offering the incentive of a percentage of recovered funds to persons providing information leading to the recovery of funds by the government. The government claims that this program is a success and that, as at March 2018, approximately 9.12 billion naira, US\$368 million and £27,800 have been recovered as a direct result of the introduction of the policy.

Ministry of Justice. As the Nigeria's chief law officer, the Minister of Justice and Attorney General of the Federation (AGF) oversees all public prosecutions, including anti-corruption cases. This function is handled on his behalf by the Director of Public Prosecutions, a department head within the ministry. All mutual legal assistance, extradition, and other cooperation requests from international anti-corruption agencies like the United States' Federal Bureau of Investigation (FBI) and the UK's National Crime Agency (NCA) are handled by the Central Authority Unit, a busy directorate within the AGF's office.

5. Conclusion

In the final analysis, the whole issue boils down to the purpose of assets forfeiture and recovery. It has been a herculean task on the part of the Federal Government and its anti-graft agencies in recovering stolen money from Nigeria's treasury. Corruption has indeed eaten so deeply into the fabrics of the Nigerian nation that even down to the primary school teacher who collects bribe from



a pupils' parents to enable the pupil pass an examination. Corrupt politicians have devised more sophisticated means in carrying out money laundering and enriching themselves and their cronies corruptly. The only way to discourage the act of corruption is to go after the corrupt individuals, trace, recover and let them forfeit all they have stolen. There are various enabling laws to punish corrupt individuals, government should summon political will and encourage the judiciary to carry out her responsibility.

6. Recommendations

In this vein, the following recommendations are made:

1. That the laws on assets forfeiture and recovery should be absolutely implemented without compromise, there should not be selective justice in the fight against corruption.
2. The judiciary should be up to doing, as cases that deal on asset forfeiture and recovery, or corruption base cases should be dispense off quickly, without unnecessary delays by the creation of special courts/panel to deal with such matters.
3. The government should summon political will by not intervening in asset forfeiture matters (particularly when it relates to a member of the ruling party) and allow the wheel of justice take its course, no matter whose ox is gored.
4. Recovered assets should be properly dispose of and not to be indirectly sold to the same person it was recovered from and money recovered should be deposited in the Federal or state account, as the case may be.
5. There should be synergy by the various security agencies as all most all of them have the enabling law to trace, forfeit and recover assets from criminals.