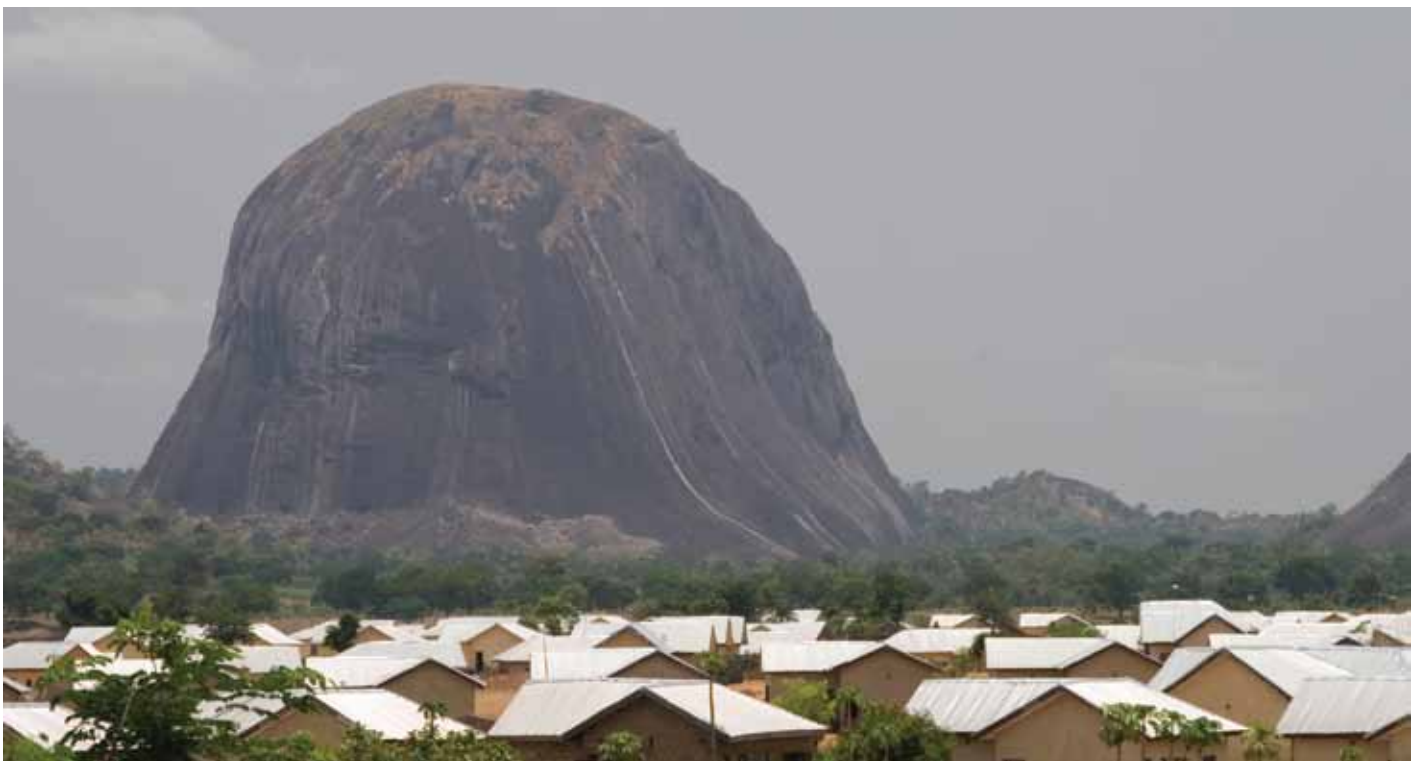


Nigeria's Economic and Financial Crimes Commission

Tackling Bribery and Corruption



The Challenge

Over the past few years, the government of Nigeria has taken a hard stand on bribery and corruption. In part, this is a result of growing public pressure from citizens who are increasingly demanding to see corrupt politicians, corporate leaders and government officials brought to justice. But Nigeria's reputation on the world stage has also been sullied by internet scams and identity theft schemes that are alleged to originate from Nigeria.

With a significant number of cases awaiting trial in the courts due to slow administration of justice or the challenge of gathering strong prosecutorial evidence, the Nigerian government, led by the Economic and Financial Crimes Commission (EFCC), has taken a number of important steps to build the country's capacity to identify, investigate and prosecute bribery and corruption cases.

A major aspect of this program focused on building the internal capability of the EFCC to properly and independently conduct forensic investigations and, as a result, achieve greater case success. At the time, the EFCC investigative function was predominantly staffed by regular police officers who, while well practiced at criminal investigation, were largely untrained in the sophisticated art of forensic investigation. The EFCC also wanted to create greater understanding and alignment with global standards of not only forensic investigation, but also financial crime and fraud prevention.

The Approach

Leveraging funding from the World Bank's International Development Association, the EFCC contracted with KPMG in Nigeria to develop a series of training courses for their investigative officers. The program was expected to provide participants with a basic understanding of forensic investigation methodologies through practical use of 'best practice' techniques to combat financial and economic crimes. The EFCC also wanted to gain insight into the abilities and skill levels of the individual officers that attended the various courses.

With this in mind, KPMG in Nigeria developed a series of courses for the EFCC. The first focused on forensic investigation and included both lecture and practical components to deliver hands-on experience. Participants were asked to complete a self-assessment test before and after the course to measure their development as a result of the program. The participants that saw the most improvement were then asked to take part in a second course focused on financial crime.

Given the large number of individuals requiring training, the initial courses were offered three times (twice in the EFCC's head office in Lagos, and once in the organization's Training and Research Institute in Abuja) and included four days of training. Modules included instruction in the procurement and handling of evidence, search and seizure procedures, interrogation techniques, as well as ethical considerations for investigators.

Based on the success of these two original courses, the EFCC later contracted with KPMG to develop a third and complementary course that followed a similar structure but focused on fraud prevention, investigation and prosecution.

“The issue of fraud is so dangerous for any developing and even developed nation. This training has opened my eyes to ways of preventing and managing fraud issues.”

Training Participant

Sample Course Outline for EFCC

Module 1	Fraud in Nigeria
Module 2	Fraud risk management
Module 3	Legal and other considerations before embarking on fraud investigations
Module 4	Tools required to manage fraud investigations
Module 5	Ethical considerations for a fraud investigator
Module 6	Taking notes and statements
Module 7	Procurement and handling of evidence
Module 8	Search and seizure procedures
Module 9	Interview and interrogation techniques
Module 10	Writing a forensic investigation report
Module 11	Court procedures and introduction to presenting evidence

“The training program that KPMG provided has delivered significant benefits to the EFCC, not only by strengthening our investigative capabilities, but also by helping our investigative professionals to create a common approach to their cases.”

Emmanuel Akomaye,
Secretary to the Commission, EFCC

The Results

Ultimately, the program implementation has resulted in greater capacity within the EFCC to identify, investigate and prosecute financial crime in Nigeria. The team that was involved in the program is now predominantly composed of full-time dedicated EFCC investigators, many of whom are now team leaders, with far less reliance on support from the Nigeria Police Force.

As a result of the EFCC's broader initiative, there has been a gradual increase in the number of bribery and corruption cases in front of the court, with a significant rise in the rate of convictions. What's more, the EFCC has achieved a higher standard of professionalism across the organization, particularly in the investigations division.

The program has also been supported by a showing of 'political will' in stamping out bribery and corruption. The current president has placed a strong focus on this area in recent years, and the Chief Justice of the Supreme Court of Nigeria recently added pressure to the courts by suggesting that no bribery or corruption cases should spend longer than six months in front of the courts. In addition, the Chief Justice had recently indicated that some judges of the Federal High Court would be solely dedicated to the trial of bribery and corruption cases. This latter initiative would be on a pilot basis for two years.

Lessons Learned

KPMG's training program with the EFCC demonstrates a number of lessons that are relevant to governments around the world:

- **Focus on building capability:** The EFCC focused on building its own in-house capability rather than becoming reliant on other government departments or international assistance. By doing so, the organization has achieved greater independence and is slowly gaining the respect of country's citizens.
- **Develop core competencies:** By developing a program around the fundamental skill sets, KPMG was able to create a mutual understanding of the key elements of forensic investigation and prosecution. Having now created a common benchmark from which to work, the EFCC has defined a standard within its investigative team.
- **Adopt best practices:** The EFCC was adamant that investigators learn from global and regional best practices. By working with a global advisory firm, the EFCC also gained access to leading practices from around the world, but tailored to their specific need.

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