***GNOSI:* An Interdisciplinary Journal of Human Theory and Praxis**
Volume 6, Issue 2, July-December, 2023
ISSN (Online): 2714-2485

Combatting Corruption in Nigeria: Assessing Legal Infrastructure and Proposals for Reform

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(**Received**: June-2023; **Accepted**: December-2023; Available **Online**: December-2023)

ABSTRACT

Corruption has entrenched itself as a formidable challenge within Nigerian society, permeating every level from public officials to institutional frameworks designed to combat it. The case of Ibrahim Magu, former chairman of the EFCC, highlights the pervasive nature of corruption, with allegations of diverting recovered funds to personal accounts. This article delves into the multifaceted manifestations of corruption in Nigeria, spanning political, economic, and social spheres, particularly accentuated under the current APC government. The devastating impacts include the erosion of democratic institutions, hindered economic growth, and dire threats to human security. The analysis evaluates the legal infrastructure and effectiveness of anti-corruption measures, drawing comparisons with jurisdictions like the UK and US. Discrepancies in legislative clarity, enforcement strategies, and institutional integrity are stark, with Nigeria facing challenges such as reactive approaches, corruption within anti-corruption agencies, and inadequate penalties. In contrast, the UK and US exhibit proactive enforcement, transparent institutions, and robust legal frameworks. Proposed reforms aim to streamline Nigeria's anti-corruption mechanisms, promote attitudinal shifts among citizens and leaders, and adopt civil approaches and alternative dispute resolution methods akin to those in the UK and US. Recommendations also call for abolishing facilitation payments and enhancing institutional capacities for proactive enforcement. Implementing these reforms could catalyse a transformative shift in Nigeria's fight against corruption, fostering transparency, accountability, and sustainable development.

Keywords: Corruption; Nigeria; Anti-corruption measures; Reform.

INTROCUTION

Corruption has increasingly become one of the monstrous challenges afflicting Nigeria in the 21st century (Okide et al., 2021a; Okide et al., 2021b; Uloma, et al., 2021; Otto 2023). Only divine intervention can cure the country of this self-imposed malaise. It cuts across every stratum of Nigerian society, including even public officials in the anti-corruption institutional frameworks (Uloma, et al., 2019; Okide, 2022). It is common knowledge that Ibrahim Magu, the former chairman of the Economic and Financial Crimes Commission (EFCC), was embroiled in corruption practices in 2020. He faced an administrative panel for the charges and was later suspended from office for diverting monies recovered from corrupt persons to his private bank accounts (Okide, 2023).

Corruption in Nigeria manifests in various forms, such as political, economic, commercial, administrative, professional, and working class (Olusakin & Udoh, 2018; Otto & Udoh, 2024). It has reached its zenith in the existing All Progressive Congress (APC) federal government. The devastating effects of corruption on a country cannot be overemphasized. Corruption has destroyed the fabric of democratic institutions in Nigeria through the perversion of the rule of law, distorted electoral structures and processes, intensified democratic red tape, distorted economic growth and development, and battered the image of Nigeria and Nigerians in the community of nations (Udo, 2008; Udo, 2018). Nigeria loses not less than 40% of its oil revenue due to corruption. Corruption in Nigeria has also increasingly become a serious threat to the security of human lives, as thousands of Nigerians lose their lives annually as a result of poor roads and transport infrastructure, poor healthcare services, extreme security challenges, and poor social services. This is accentuated by weak institutional and legal frameworks that are supposedly used to fight corruption in the country.

This article explores some provisions of the legal infrastructure and the effectiveness, or otherwise, of the legislation and institutional frameworks enacted and established to fight corruption in Nigeria. Requisite recommendations for effective fighting corruption in Nigeria, and indeed, the entire African continent, will also be made.

LITERATURE REVIEW

CONCEPTUAL FRAMEWORK: The following words are defined in this article to help the reader understand its contents.

CORRUPTION: It is defined as "an arrangement that involves an exchange between two parties (the demander and supplier) that manifests the following ingredients: influences the allocations of resources either now or later, and the use or abuse of public or collective responsibility for private ends (Udo & Udoh, 2022; Udo & Udoh, 2022).

Udo & Udoh (2023) has identified three types of corruption: collusive corruption, which implies planned cooperation between the giver and receiver; extortionary corruption, which involves forced extraction of bribes and other favours from vulnerable victims by those in authority; and anticipatory corruption, which takes place when a bribe or gift is offered in anticipation of favour from the receiver of the gift to the giver of the gift (Udo & Inua, 2020). The ICPC Act (2000) also defines corruption as bribery, fraud, and other related offences.

BRIBERY: This is the employment of the reward system to influence the judgement of a person in authority (Udo & Archibong, 2019).

NEPOTISM: giving patronage on the basis of clannish, tribal, or ethnic relationships instead of merit (Okide, 2019).

MISAPPROPRIATION: This is the illegal use of public resources for private purposes

(Nwagbo & Okide, 2017).

EXTORTION: This is the forceful taking of money and other favours from weak victims by persons in authority, such as servants.

THEORETICAL FRAMEWORK

Different governments in Nigeria since 1977 have evolved different strategies to fight corruption. These strategies were and are actualized through institutional frameworks and legislation. They include the Jaji Declaration by General Olusegun Obasanjo of 1977, the Ethical Revolution of 1981 by Alhaji Shehu Shagari, Buhari's War Against Indiscipline (WAI) of 1984, Ibrahim's Babangida's National Orientation Movement of 1986 and Mass Mobilisation for Social Justice of 1987, and Abacha's War against Indiscipline and Corruption of 1996 (Jemirade¸ 2020).

The advocates of the pluralist approach maintain that in fighting corruption, political initiatives centred on the creation of new democratic institutions, such as elected parliamentary committees, will suffice. The pluralists believe that political reforms can engender an environment that can make political elites more responsive to the will of the electorate. This approach cannot and will not work in Nigeria. What is urgently required is transformational and effective leadership that would efficiently and effectively utilise Nigeria's abundant human and natural resources for the benefit of all citizens, irrespective of tribe, religion, and sex. The apologists of the public choice theory aver that economic reforms and downsizing or rightsizing the public service can be used to fight corruption, whereas the political economy theory suggests that deliberate political intervention can also be used to fight corruption. All these approaches have time and again been used in Nigeria with little or no success; hence, corruption has become a hydra-headed monster in Nigeria.

Institutional utilisation in the establishment, anti-asset servants, Institutional and legal theorists posit that reforms of institutional and legal mechanisms can be used to fight corruption. These involve the enforcement of property and contract rights, enhancement of the credibility of the judiciary and strengthening the mechanisms of accountability in governance, effective controls of discretion and resource utilisation, improvements in the conditions of employment for public servants, the establishment of anti-corruption institutional frameworks, asset declarations by politicians and civil servants, and special courts to try corruption cases. All these measures are being used in Nigeria without success. This approach rather works in advanced democracies where corruption is not pronounced, public officials accountability holds sway, institutional and legal frameworks are well developed and advanced, and public office holders are transparently accountable to the people. A school of thought has also argued that spontaneous public demonstrations can be used against public officers and politicians to effectively reduce corruption.

RESEARCH METHODOLOGY

The method of research is mainly doctrinal. Primary and secondary materials are used, and comparative analysis from other jurisdictions, such as the United Kingdom (UK) and the United States (US), is made to enhance recommendations for improvement in the fight against corruption in Nigeria.

AN EVALUATION OF THE LEGAL INFRASTRUCTURE REGULATING CORRUPTION IN NIGERIA

Nigeria has the knack for enacting and establishing legal and institutional frameworks whose potency is a façade. The institutional frameworks include the National Assembly, state assemblies through their oversight functions, the judiciary, EFCC, ICPC, PCC, CCB, CCT, CBN, police, and other security agencies such as the Customs and Excise Department, Immigration Department, etc.

LEGAL FRAMEWORKS

The Criminal Code: The Code criminalises official and judicial corruption under sections 98, 114, 116, and 404 (1) (a-d), but strict proof beyond reasonable doubt by the prosecution must be tendered in court before the victim can be convicted (Combs, 2007). These sections classify the offences of corruption as bribery and extortion. There is commonality in the provisions of sections 98 and 116 in terms of asking, receiving, obtaining, agreeing, or attempting to receive bribes from public officials; and offering, demanding, or receiving any property or benefit of any kind. The main pitfall with the provisions of the Code is that they do not relate to private sector officials. Oba (2004) have vehemently criticised the provisions of the Code because they do not apply to both private and public sector officials, its verbosity and complex provisions on corruption and related offences, and its failure to provide for restitution or forfeiture of corruptly acquired property or money. Fombad (2005) describes it as a confused piece of legislation because many of its sections deal with various aspects of the same subject matter. He describes it as a legacy of the British government in Nigeria that should be dispensed with by Nigeria.

The Penal Code

This law applies in northern Nigeria only. It merely stipulates penal measures for corruption in Chapter X, Section 115. It also makes provisions prohibiting corruption only in the public sector.

The EFCC ACT

Economic and Financial Crimes Commission (EFCC), which is saddled with the responsibility of enforcing all laws on economic and financial crimes in Nigeria. Corruption is also included in economic and financial crimes and is provided for under Section 18 of the Act. Punishment is imprisonment for not less than 3 years (Kofele-Kale, 2016).

It is argued that the punishment prescribed by the Act is inadequate. Moreover, the Act mandates that properties implicated in an interim order and proven to have been acquired through corruption by any convicted individual shall be surrendered to the federal government. Similarly, foreign assets obtained by convicted persons through economic and financial crimes must be relinquished to the federal government, with any exceptions governed by treaties or agreements. Furthermore, the Act requires the forfeiture of convicted individuals' international passports to the federal government to be returned upon completion of their prison sentences unless pardoned by the president or granted clemency through his prerogative powers as enshrined in the constitution.

The Act also regulates the transactions of institutions or bodies corporate to curb corruption by limiting cash withdrawals by bodies corporate to N10,000,000 or its equivalent and individuals to N5000,000 or its equivalent. The fine for bodies corporate that are found to be liable on conviction is N1000,000, which is too minimal.

THE CORRUPT PRACTICES AND OTHER RELATED OFFENCES ACT (CPROA)

The objective of the CPROA is to prohibit and prescribe punishment for corrupt practices and related offenses, as outlined in Sections 8–26 of the Act. These offenses encompass a range of corrupt activities, including demanding or receiving gratification, offering bribes to public officers, fraudulent acquisition of property, obstructing investigations by the ICPC, making false statements or returns regarding entrusted money or property, bribery related to contracts, providing false information to the ICPC, and various other forms of corruption (Obuah, 2010).

The penalties for these offences typically include terms of imprisonment ranging from one to seven years upon conviction, as well as the forfeiture of assets acquired through corruption to the federal government. However, it is argued that a seven-year term of imprisonment for convicted individuals is insufficient as a deterrent. Additionally, fines and forfeitures may be imposed in addition to terms of imprisonment. The presumption CPROA

contains the evidential principle of presumption, that is, the presumption of corruption. It is submitted that this should be a rebuttable presumption. The legal implication of the use of the evidential principle of presumption in Section 8 is that if the prosecution proves that "a public officer or some other person following his instructions received any property or benefit of any kind, or a promise thereof, from a person wanting to receive anything whatsoever from a government department, public body, or other organisation or institution in which the public officer is working, the property or benefit shall be presumed to have been received corruptly, unless the contrary is proved." This provision shifts the burden of proof of innocence on the corrupt accused official to rebut the presumption. This provision is inconsistent with the constitutional provision in Section 36(5) of the 1999 Constitution of the Federal Republic of Nigeria (as amended), which deals with the presumption of innocence of offenders during trial (Sha'aban Ado, 2018). It is therefore null and void to the extent of the inconsistency, since the rebuttable presumption is that of guilt and not innocence.

Under the statutory provision of the CPROA, a judge of a high court has the authority to compel a legal practitioner to divulge information regarding their client's involvement in any transaction or dealing concerning property that is subject to seizure under the Act. This obligation arises when the legal practitioner receives an application for an investigation into an offence under the Act or any other law prohibiting corruption. However, this provision raises concerns regarding the breach of the confidentiality or utmost good faith typically expected in a lawyer-client relationship. While the lawyer is required to disclose such information, this requirement excludes any privileged knowledge or communication related to an ongoing proceeding that the lawyer is actively prosecuting. Nonetheless, distinguishing between information obtained prior to the proceeding and that acquired for the purpose of prosecuting the proceeding can pose significant challenges for the lawyer. Any disclosure by the lawyer is contingent upon a court order.

The CPROA includes provisions stating that individuals who report corrupt acts to the ICPC before the completion of the offense shall not be considered accomplices. Additionally, the Act empowers operatives to arrest offenders. These provisions commend the integrity of informants and individuals who withdraw from corrupt transactions due to disagreements over the distribution of illicit proceeds and subsequently report the matter to the commission. Moreover, statements made by informants are presumed to carry probative value and are admissible as evidence. However, these provisions may conflict with Section 178(1) of the Evidence Act and potentially undermine its legal validity. Typically, those who report corrupt acts to the ICPC are whistleblowers, and it is imperative that their identities are rigorously protected by the commission.

THE CODE OF CONDUCT BUREAU (CCB) AND THE CODE OF CONDUCT TRIBUNAL (CCT)

The Code of Conduct Bureau and Tribunal were established to ensure and promote the probity and transparency of public officers, including those employed in federal, state, or local government positions, judicial officers, and individuals working in public corporations. However, the Code of Conduct Tribunal has drawn controversy due to its perceived lack of judicial competence as outlined in Section 6(5) of the 1999 Constitution of the Federal Republic of Nigeria. Unlike the courts, the tribunal does not possess the constitutional attributes of judicial bodies (Ogbuabor, 2014). Additionally, while only the chairman of the three-member tribunal is required to have judicial qualifications, the tribunal is empowered to try public officers who fail to submit their Declaration of Assets forms or who are found to have corruptly enriched themselves.

Critics argue that vesting the trial, conviction, and punishment for criminal offences in the tribunal is unconstitutional and null. The tribunal's power to try and determine criminal charges, impose punishments such as fines and imprisonment, and issue summonses for criminal trials is deemed inconsistent with the Constitution's provisions on fundamental

rights, particularly Sections 35 and 36. As such, it is contended that the Code of Conduct Tribunal functions solely as a disciplinary body and lacks the authority to conduct criminal trials or issue summonses for such proceedings. Any summonses issued by the tribunal for criminal trials are considered unconstitutional and void. This argument finds support in legal precedents such as Doherty v. V. Balewa.

AN EVALUATION OF THE INSTITUTIONAL FRAMEWORK REGULATING CORRUPTION IN NIGERIA.

THE ECONOMIC AND FIANNCIAL CRIMES COMMISSION

Besides being saddled with the responsibility of enforcing all laws relating to economic and financial crimes as contained in the explanatory notes of the Act, it also has the statutory powers to coordinate the enforcement of provisions of the following legislation: the Money Laundering Act, the Advance Fee Fraud and Other Related Offences Act, the Failed Banks (Recovery of Debt and Financial Malpractices in Banks Act (as amended), Miscellaneous Offences Act, and any other law or regulation relating to economic and financial crimes, such as the Criminal Code and Penal Code. The statutory powers conferred on the EFCC are too wide and extensive. These functions are in addition to those conferred on it under Part IV in Sections 14(1) (a-b), 15(1), 16(1), and 18(1) (a-d), which provide for offences such as terrorism and its punishment of life imprisonment, false information, and economic and financial crimes. The penalty for a body corporate that is found to be liable is a fine of N1 million (Oyewole, et al., 2022). It is submitted that the penalties are too minimal, even if they fall under the categories of indictable and non-indictable offences.

The EFCC Act also grants statutory powers to the EFCC to investigate and prosecute offences such as advance fee fraud, money laundering, counterfeiting, illegal funds transfers, futures and market fraud, fraudulent encashment of negotiable instruments, fraudulent diversion of funds, computer credit fraud, contract scams, forgery of financial instruments, and issuance of dud cheques.

1. The Independent Corrupt Practices Commission (ICPC) The duties and functions of the ICPC are spelled out in Section 6 of CPROA as follows (Chinwe, 2022):

- Receiving and investigating any conspiracy to commit, attempt to commit, or commission of offences and the prosecution of offenders in court.
- Examination of practices, systems, and procedures of public bodies that aid or promote fraud or corruption, and to direct and supervise their review.
- Instructing, advising, and assisting any officer, agency, or parastatal on how fraud or corruption can be abolished or mitigated by such officer, agency, or parastatal. This function is paternalistic and not punitive.
- Advising heads of public bodies of any new developments in practices, systems, or procedures that are in consonance with effective discharge of the duties of the public bodies in order to reduce the probability of bribery, corruption, and related offences.
- Public enlightenment of the dangers of bribery, corruption, and related offences.
- Enlisting and fostering public support in fighting corruption in Nigeria

The ICPC officials are vested with the powers and immunities of a police officer to enable them to investigate and prosecute cases of bribery, corruption, and related offenses. It is important to observe that since its inception, the ICPC has never created any impact in the fight against bribery, corruption, and related offences in Nigeria.

POLICE AND SECURITY AGENCIES

The police are statutorily empowered to investigate, arrest, and prosecute Nigerian citizens for corruption, which is subject, however, to the powers of the Attorney-General of the Federation and states to investigate and prosecute the same as stipulated in the Nigerian constitution. Other security agencies that may only investigate but not prosecute cases of bribery and corruption are the State Security Service (SSS), the National Intelligence

Agency (NIA), and the Defence Intelligence Agency (DIA), as stipulated by the National Security Agencies Act (Madubuike-Ekwe & Obayemi, 2018).

NATIONAL ASSEMBLY, STATE HOUSES OF ASSEMBLY, AND JUDICIARY

The National Assembly and State Houses of Assembly have the constitutional powers to make anti-corruption legislation as well as oversight powers to expose corruption. The Nigerian courts also enforce anti-corruption laws through interpretation of the laws, trial, and conviction of offenders.

THE 1999 CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA (AS AMENDED)

The Nigerian constitution mandates the government to abolish corrupt practices and abuse of power in the polity. This provision constitutes the fulcrum upon which all anti-corruption laws were enacted (Akpan¸ 2020).

AN EVALUATION OF THE LEGAL INFRASTRUCTURE REGULATING CORRUPTION IN THE UNITED INGDOM (UK)

International and municipal legislation regulates bribery and corruption in the UK. These include the Convention on the Fight Against Corruption involving officials of the European communities or officials of member states of the European Union (signed and notified on May 26, 1997, and October 11, 1999), and the Convention on the Protection of the Financial Interests and Protocols of the European Communities (signed on July 26, 1999, but came into force on October 17, 2002). The Council of Europe Criminal Law Convention on Corruption (ETS 173) (signed and ratified on January 27, 2001, 11999, and December 9, 2003, respectively); this convention's enforcement and compliance are monitored by the Group of States Against Corruption (GRECO); and the Additional Protocol to the Criminal Law Convention on Corruption (ETS 191) (signed and ratified on May 15, 2003, and December 9, 2003). The Council of Europe Civil Law Convention on Corruption (ETS 174) (signed on June 8, 2000, but not ratified yet), the Organisation for Economic Co-operation and Development (OECD) Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (signed and ratified on December 17, 1997, and December 14, 1998, respectively), and the United Nations (Fard & Hassanpour, 2016).

Convention against corruption (signed and ratified on 9 December 2003 and 9 February 2006, respectively), and the United Nations Convention against Transnational Organised Crime (signed on 14 December 2000 and ratified on 9 February 2006, respectively), and the United Nations Convention against Transnational Organised Crime (signed on 14 December 2000 and ratified on 9 February 2006). The question is whether, without the domestication of these international legal instruments by the UK, these legal regimes would be complied with and enforced by the UK government. The UK's approach to recognising international treaties is the incorporation of such treaties into its legal system. This was succinctly portrayed in the cases of ***Buvor v. Barbuit***, ***Trendex Trading Company v. Central Bank of Nigeria, and Madaine Watson v. Department of Trade and Industry***. In fighting corruption, the UK government applies two statutory periods, namely, the Pre-2010 Bribery Act and Post-2010 Bribery Act regimes. Guidance notes are also extensively used, for example: the Bribery Act 2010 Guidance (the MOJ Guidance), the Director of Public Prosecutions (DPP) and the Director of the Serious Fraud Office (SFO) Joint Guidance for Prosecutors (SFO/DPP Guidance), and the Director of Public Prosecutions and the Director of the SFO Guidance on Corporate Prosecutions (SFO/DPP Guidance on Corporate Prosecutions) (Bird, 1979).

Legislations before 2010 governed bribery and corruption in the UK up to July 1, 2011. The legislation is the Public Bodies Corrupt Practices Act 1889 and the Prevention of Corruption Act 1906, both of which are used to prosecute agents in the public and private sectors for corrupt practices (Ryder, 2015). The offences that can be committed by such

agents include the common law offences of receiving or offering an unwarranted reward by or to a public official and public official misconduct, active or passive bribery of a public official, corrupt transactions with agents in the public or private sector, and corrupt transactions in relation to the grant of honours as prohibited by the Honours (Prevention of Abuse) Act 1925.

The legal requirement imposed on the defendant by the statutes to ground his conviction is acting corruptly." "Corruptly" has been subjected to different judicial interpretations, namely, "dishonest intention to weaken the loyalty of the servants to their master and to transfer that loyalty from the master to the giver and "dishonestly trying to wheedle an agent away from his loyalty to his employer. The extant position of the law is that dishonesty is not an element of the offence as canvassed in the case of Cooper v. Slade, where Willes, J., maintained that the word "corruptly" does not mean dishonestly but purposely doing an act which the law forbids as tending to corrupt". Section 1(1) of the Criminal Law Act 1977 can also be used to prosecute offenders who conspire to commit bribery offences (Sergi¸ 2014).

The Bribery Act 2010, which was passed in 2010 by the UK Parliament, applies to both agents of the public and private sectors and covers both the UK and outside. It has extra-territorial jurisdiction. It regulates both foreign and domestic public officials in relation to bribery and corruption. The main provisions on acts that constitute bribery and corruption are found in sections 1, 2, 6, and 7 of the Act. Section 1 provides for bribing another person; Section 2 receives bribes; Section 6 bribs foreign public officials; and Section 7 fails commercial organisations to prevent bribery (Aldous, et al., 2021).

The UK Bribery Act 2010 has been adjudged to be the stringiest anti-bribery and corruption law in the world. Because of its extraterritorial jurisdiction. Section 12 of the Act confers jurisdiction on the UK courts to try bribery offences committed outside the UK in which offenders have a "close connection with the UK" (Aldous, et al., 2021). The following individuals have a "close connection with the UK under the Act. British citizens and British, overseas nationals and citizens, individuals ordinarily resident in the UK, bodies incorporated in the UK, and Scottish partnerships.

Both the bribery legislation and official guidance under paragraph 2.8.2(v) of the Deferred Prosecution Agreement Code recognise successor liability, which means that successor commercial organisations inherit the liabilities in prosecution for bribery under the Deferred Prosecution Agreement (DPA); for instance, the 2015 DPA between SFO and ICBC Standard Bank Plc and the 2019 DPA with Guralp Systems Limited. Commercial organizations are expected to exhibit adequate due diligence in their operations as well as adopt procedures that can prevent and detect bribery. Section 7 makes commercial organisations vicariously liable for the improper performance of duties by their employees, agents, or subsidiaries. Section 9 confers a statutory duty on the Secretary of State to publish guidelines on procedures to be followed by commercial organisations in order to prevent individuals associated with them from taking bribes. By the stipulation of Section 14 senior officers, directors of bodies corporate or partnerships are usually held individually liable for bribery cases if (a) they consented or connived in committing bribery and (b) if they have a close connection to the UK.

The UK government adopts both civil and criminal approaches to enforcing anti-bribery and corruption laws. The test for assessing the improper performance of duties by public and private officials is the expectation test, which is subjective. The expectation test refers to what a reasonable person in the UK would expect from the performance of official duties by public servants and private sector agents. Section 5 of the 2010 Act views performance below the expectation test as improper performance of duties. Cases of criminal bribery are prosecuted by the SFO, the National Crime Agency, and the DPP, as guaranteed by the Proceeds of Crime Act 2002 (POCA). They are empowered to recover the criminal assets of convicted people. They can also employ civil procedures through a civil recovery order to recover criminal assets whose owners have not been convicted. Victims of

bribery and corruption are also at liberty to maintain successful actions for damages against the bribery and the receiver of bribes for fraud and financial losses (Virdi, 2021).

The Act permits other alternative procedures for resolving bribery and corruption cases, which are plea agreements, settlement agreements, and prosecutorial discretion, instead of insisting on criminal prosecution by the SFO and DPP. These alternative measures to criminal prosecution are voluntary agreements by which DPP postpones criminal prosecution of offenders of bribery pending compliance with the terms of agreements by commercial organizations. Terms of agreement could include financial penalties, restitution of victims, and subjection to surveillance. DPA's are available to commercial organisations, not individual employees, and are usually approved by the court subject to: sufficient evidence for probable conviction, public interest, etc.

The UK anti-bribery and corruption laws do not cover the provision of gifts, travel expenses, meals, or entertainment to foreign officials. "Advantage" and "improper performance" are not defined in the statutes, thus eliciting uncertainty in this area of the law. This does not mean that there is a defence of "reasonable and bona fide" expenses under the bribery legislation. Facilitation payments, or "grease" payments, to foreign officials are illegal because they are meant to procure or facilitate the performance of a routine or necessary duty. Payments through intermediaries or third parties are also statutorily prohibited because the law holds corporate bodies criminally liable for bribery committed by an associated person."Facilitation payments can be prosecuted if they are large, repeatedly made, planned for, or accepted as part of a standard way of conducting business by companies, which implies that the bribery offence was premeditated by them.

Other statutes that regulate bribery and corruption in the UK are the Companies Act 2006, the Theft Act 1968, the Fraud Act 2006, and the Public Contracts Regulations 2015. These laws prescribe the transparency, accountability, and self-cleansing of commercial organizations. The Criminal Finance Act 2017 (CFA 2017). Prescribes breaching domestic and foreign bribery offences, which vary according to the gravity of each offence. It should be noted that bribery is an indictable offence, so there are no statutory maximum terms of imprisonment. The Bribery Act 2010, however, stipulates that the maximum term of imprisonment for individuals should not exceed 10 years, while fines are unlimited; confiscation of assets pursuant to a civil recovery order under the gross profit from the contract obtained, retained, or sought from bribery; and multiplication of the figure by reference to a culpability category. Another sanction is mandatory debarment for up to 5 years, which is, excluding or blacklisting the commercial organisation or company from entering into public contracts as a provider, supplier, or contractor. Defences available to companies and individuals are the provision of adequate procedures to prevent bribery, duress, and the proper exercise of any function of intelligence service or the proper exercise of any function of armed forces engaged in active service (when the conduct of the individual is impeached).

The device that has strengthened the UK's anti-bribery and corruption legislation and enforcement is the DPA. Millions of pounds have been recovered from many companies through the use of DPA. For instance, on January 17, 2017, Rolls-Royce agreed to pay a penalty of £239 million, disbursed £258.17 million in profits, and also paid the SFO's cost of £12.96 million. In October 2019, the DPA entered into an agreement between SFO and Guralp Systems Limited (GSL), which yielded £2,069,861 for disgorgement of gross profits (Reniere, 2019). The company was charged with conspiracy to make corrupt payments contrary to Section 1 of the Criminal Law Act 1971 and failure to prevent bribery by employees contrary to Section 7 of the Bribery Act 2010. In January 2020, SFO used DPA to secure fines and costs of £991 in the UK and, in total, £3.6 billion from Airbus SE (a global aerospace company). Its offence was failure to prevent bribery in Sri Lanka, Malaysia, Indonesia, Taiwan, and Ghana between 2011 and 2015. In the case of ***R (KBR Inc) v. SFO (2018 EWHC 2368 Admin)***, the court held that where a company has a "sufficient connection" to the UK, the SFO can compel the production of documents from the company

in accordance with Section 2 notice under the Bribery Act 2010. This case illustrated the extraterritoriality of Section 2 notices. In 2019, the SFO also successfully prosecuted many individuals on account of allegations under the Pre-Bribery Act 2010 regime in relation to FH Bertling and secured nine convictions (Campbell, 2019). The pitfall with the UK bribery legislation is that it does not provide for companies to disclose violations of anti-bribe legislation or associated accounting discrepancies. The provisions on reporting allegations of misconduct and cooperating with investigations may not be effective.

AN EVALUATION OF THE LEGAL INFRASTRUCTURE REGULATING CORRUPTION IN THE UNITED STATES (US)

Enforcement of anti-bribery and corruption legal frameworks in the USA is done by the three tiers of government: local, state, and federal governments (Tomasic¸ 2018). The following federal statutes have been enacted and are being enforced to stamp out corruption in the country: the Federal Bribery and Gravity Act (18 USC Section 201), Government Agency Ethics Rules, Election and Campaign Finance Laws, Foreign Corruption Practices Act 1977 (FCPA), and state and local government laws and regulations. Other domestic laws include the Travel Act (18 USC Section 1952). The 1938 Foreign Agents Registration Act (FARA) and the Federal Election Campaign Act (18 USC Section 1951) (Robinson, 2019). The international legal instruments are the Convention Against Corruption, the Financial Action Task Force on Money Laundering Act, and the OECD Anti-Bribery Convention (Inocencio¸ 2023).

The principal US legislation that makes bribery and corruption criminal offences is 18 USC Section 201. Section 201(b) makes bribery and corruption offences, while Section 201(c) bars the payment or receiving of gratuities (Lewis¸ 2023). Only Section 201(b) provides for the mandatory proof of a quid pro quo. The legal implication of this mandatory proof is that the government, through a prosecutor, must prove that something of value was given, offered, or promised to a federal public official corruptly to influence an official act in order to obtain the conviction of an offender in a bribery and corruption suit (Paul, et a., 2021). The government must also prove that a public official accepted, solicited, or agreed to accept anything of value corruptly in return for "being influenced in the performance of any official act (Henning¸2001). The combined effect of both sections 201(b)(1) and 201(b)(2) is the offer and acceptance or the illegal contract for performing an official act, which, invariably, grounds the conviction of the receiver and giver of bribes for performing an official act. "A gratuity conviction only requires that the thing of value be knowingly or fully offered or given for or because of any official act," or rather, corruptly to influence the official act (Alschuler, 2015). 18 USC Section 666 deals with governmental agencies or other entities that receive programme benefits of over US $5000 or more and could be liable to conviction by a court of competent jurisdiction. The bribe payer is also liable under the Act.

The Hobbs Act was enacted to regulate public corruption by public officials who receive payments that they do not deserve in respect of new officials (Dibble, 1986). This Act deals with extortion by public officials under the colour of official ights. It needs to be stressed that a conviction under this statute does not require proof by the government that the payment of a bribe was affirmatively induced by the official, but rather that the coercive element is provided by the public office itself. The Hobbs Act has very broad jurisdiction as it applies to both federal and state public officials who engage in commerce. It has been held by a court that the application of the Act to both federal and state public officials can be applied even if the effect demonises (Engle, 2004). The only pitfall with the Hobbs Act is that while the former bars both the making and receiving of bribes and, or, gratuities, the latter only prohibits extortion under the colour of an official right in terms of receiving bribes as federal government officers of the United States, or any department on behalf of others, towards an agency or branch of government in any official function. Officers of a private, nonprofit, or corporation administering and expanding a local organisation and its employees are excluded (Brown, 1997). Section 666 is more expansive as it extends bribery

prohibitions to state and local government agents who receive more than US $10,000 in federal funds over a one-year period (Brown, 1997).

Politicians (members of Congress) and presidential appointees are statutorily barred from holding paid employment that exceeds 15% of the annual rate of basic pay for Level II of the Executive Schedule, which translates to US $192,300 per annum. Presidential appointees include both those subject to senate confirmation and non-senate confirmation. The law also prohibits the giving and receiving of gifts, gratuities, meals, and entertainment by public officials (Kinane, 2021). It needs to be pointed out that the Senate and House of Representatives rules bar members from receiving gifts that have a value of US $50 or more or multiple gifts from a single source that amount to a total of US $100 or more in a calendar year. The prohibition extends to gifts by registered lobbyists, agents, and foreign principals; gifts in information materials; contributions to members' campaign funds; and food and refreshments of little value that do not amount to a meal. In addition to the foregoing prohibitions, the Federal Election Campaign Act also bars foreign nationals, such as foreign governments, political parties, corporations, partnerships, associations, and individuals with foreign citizenship, from contributing, donating, or spending funds directly or indirectly for any federal, state, or local election (Powell, et al., 2003).

The 1938 Foreign Agents Registration Act (FARA) also regulates bribery and corruption through its provisional requirements on persons acting as agents for foreign principals in a political and quasi-political capacity to make regular public disclosures of their (a) relationship with foreign principals and (b) activities, receipts, and disbursements in support of those activities. These provisions elicit and promote continuous transparency and accountability among American citizens and residents (Spak, et al., 1989). Private commercial bribery and corruption are regulated through Section 1346 of Title 18 under the Mail and Wire Fraud Legislation by prosecuting honest services fraud by private companies' employees who breach their fiduciary relational duty with their employers by taking or paying bribes, minimising inter-state travel or foreign commerce, etc., with the intent to "promote, manage, establish, carry on, or facilitate the promotion, management, establishment, or "carrying on of any unlawful activity, to wit: extortion and bribery.

The US laws also regulate foreign bribery and corruption through the Foreign Corrupt Practices Act of 1938 (FCPA), which was amended in 1988 and 1998. The primary objective of the FCPA is the prohibition of making corrupt payments to foreign officials in connection with international business. It is pertinent to point out that the 1998 amendment of the FCPA (International Anti-Bribery Act 1998) was enacted in compliance with the provisions of or domesticated the OECD Anti-Bribery Convention in line with the provisions of the US Constitution (Perkel¸ 2003). This amendment included certain foreign persons and attracted extraterritoriality to the law. The pitfall of the FCPA is that it condones payments that do not affect the decisions of foreign officials because they are not considered bribes. Such payments may be made to a foreign government official to facilitate a transaction or deal, and they are tagged "grease payments" (Bonstead, 2014). The line of distinction between bribes and grease payments is very thin. By not criminalising grease payments, the law seems to approbate and reprobate foreign bribery prohibitions and give leeway to the promotion of foreign bribery under the pretext of grease payments. The legal implication is that the legislation (FCPA) considers the intention and not the amount of the bribe, and so it dispenses with the materiality of the offer to and acceptance of money by US citizens and foreign officials, respectively. The caveat that facilitation payments under FCPA are lawful, if permitted under the written laws of the host foreign country, is immaterial.

The FCPA does not criminalise gifts, travel meals, or entertainments given to foreign officials when they are given openly, transparently, and properly recorded only to depict the esteem and gratitude of the giver and are permitted under local law. Gift items such as cab fares, reasonable meals, entertainment expenses, or company promotional items were considered by the makers of FCPA to be of little value and cannot influence the decision of a foreign official. Rather large and more extravagant gifts are more likely to be given with

an improper purpose (Earle & Cava, 2013). This resource guide to the FCPA by the Department of Justice (DOJ) and Securities and Exchange Commission (SCE) appears to also whittle down the prohibitory element of the FCPA on bribery of foreign officials.

Even though foreign companies and nationals can be tried under Section 78dd-3 of the FCPA to promote the extraterritorial jurisdiction of the statute, its extraterritorial jurisdiction is restricted to the company or national doing any act in furtherance of the corrupt practice while within the US territory (Brown, 2000). The doing of the act in furtherance of the corrupt practice within the US by any person acting as that company's or national's agent will suffice. The act does not make use of the mail or any other instrument of interstate commerce. To further weaken the extraterritorial jurisdiction of FCPA, the US Court of Appeals for the Second Circuit held in August 2018 that non-resident foreign nationals cannot be held liable for violating provisions of FCPA as accessories before and after the crime of bribery under conspiracy theory unless they acted as agents of a domestic company or were physically present in the United States (Bourguignon, 2021).

FCPA's jurisdiction covers both individual and corporate liability and successor-entity liability in order to fight bribery and corruption. Hence, issuers or corporations that have issued securities that are registered in the United States, domestic companies, and, in some situations, foreign nationals or businesses can be held criminally liable for corrupt practices. US parent companies can also be held liable for the acts of their foreign subsidiaries if they authorised, directed, or controlled the corrupt practice. The FCPA also regulates the financial record-keeping and money laundering of US issuers and companies through its accounting provisions. Issuers are statutorily required to (a) keep books, records, and accounts that accurately depict their transactions. (b) establish and maintain a system of sufficient internal controls to ensure and promote transparency and accountability for assets (Kumar & Sharma, 2015). There will be strict liability for issuers if they violate these record-keeping provisions for consolidated subsidiaries and affiliates. Companies and persons are held criminally liable if they knowingly circumvent or fail to implement internal accounting controls or knowingly falsify books, records, or accounts. Liability here is based on the reasonability test. Regrettably, the FCPA does not provide for disclosure of violations and irregularities by companies (Sivachenko, 2013).

The institutional mechanisms for enforcing US domestic bribery legislation are the Department of Justice (DOJ) and Federal Bureau of Investigation, while the Department of Justice (DOJ) and Securities and Exchange Commission (SEC) enforce foreign bribery legislation. Penalties prescribed for both payer and receiver in Section 201 under domestic bribery are 15 years imprisonment, a fine of up to US $250,000, or both, or triple the value of the bribe, whichever is greater. Violations of provisions on gratuities attract a punishment of a maximum of two years imprisonment and a fine of US $250,000 (Bello¸ 2014).

The FCPA uses both civil and criminal approaches to try companies and individuals for violations. The DOJ is in charge of all criminal trials for domestic and foreign companies that are not issuers, directors, officers, shareholders, employees, agents, or foreign nationals, whereas the SEC is responsible for the civil prosecution of issuers and their directors, officers, shareholders, employees, and agents. Corporate penalties for violations of the FCPA include a fine of US$2 million per violation, or twice the gain or loss resulting from bribery, plus a probable five-year imprisonment. For officers, directors, stockholders, and employees, their penalty is five years imprisonment, irrespective of the fact that their companies are prosecuted. Civil penalties for violations are not more than US $10,000 per violation (Gorman, 2013). The SEC can also use disgorgement of profits procedures, civil injunctions, administrative cease-and-desist orders, and court actions. These sanctions on corporate bodies are not deterrent enough. FCPA criminal penalties for violations of provisions on proper books and records keeping and internal controls are US $25 million for corporations and US $5 million for individuals per violation, or twice the gain or loss

resulting from the corrupt practice or the maximum term of imprisonment of 20 years. The statutes of limitations govern these civil and criminal sanctions.

US federal and state legislation encourages the existence and active role of whistleblowers in fighting corruption. The False Claims Act (31 USC Sections 3729–3733) protects them from retaliation and dismissal and encourages the use of whistleblowers by promising them a percentage of the money received or damages granted to the government (Callahan & Dworkin, 1992). Another piece of legislation is the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010), which offers significant incentives and increased protection for whistleblowers. Defences to liability under FCPA include reasonable and bona fide expenditures directly related to the promotion, demonstration, or explanation of products and services or the performance of contracts with foreign governments. Payment was lawful under the written law of the foreign country and alternative dispute mechanisms, which include mitigation of monetary penalties for self-reporting of violations and cooperation and recommendation with the DOJ and SEC by companies under the leniency mechanism, plea bargaining and negotiated settlements for both civil and criminal penalties under the FCPA, deferred prosecution agreements (DPA's), and non-prosecution agreements (NPA's) due to self-reporting of violations (Shingler, 2012). Both the DOJ and SEC have extensively used these alternative dispute mechanisms instead of civil and criminal trials in court, which has engendered reduced monetary penalties and prompt settlements of cases of violations of bribery legislation.

A COMPARATIVE ANALYSIS OF ANTI-CORRUPTIION LEGAL INFRASTRUCTURE AND ENFORCEMENT IN NIGERIA, THE UK, AND THE US

Nigeria has enacted too much legislation and established too many institutional mechanisms to fight corruption. The resultant effect is the recurrent interplay of institutional and jurisdictional conflicts. This is predicated by the fact that the functions of corruption agencies overlap, thus leading to double jeopardy in the trial of corruption offenders. For instance, in 2007, after the late Mr. Dieprey Alamieyesiegha had been tried and convicted by the Federal High Court, Lagos Division, for corruption by the EFCC, he was again later arraigned before the Code of Conduct Tribunal for the same charges (Okojie & Momoh, 2007). The institutional and jurisdictional conflicts are more pronounced in the exercise of the functions and powers of the Attorney-General of the federal and AGP states and the courts in relation to investigating and prosecuting corruption cases. Some Attorney-Generals of the federation had been portrayed as hiding under constitutional provisions to scuttle the prosecution of former and serving government officials by the EFCC and ICPC. These conflicts tend to whittle down the investigation and prosecution of corruption cases in Nigeria. There is a clear absence of synergy among corruption agencies in fighting corruption. The opposite is the case in the UK and the US, where only a few laws and institutional frameworks are employed to effectively fight corruption (LaPalombara, 1994). In these countries, corruption is low as compared with Nigeria, where national and state leaders, public officials, private sector officials, judicial officers, and individuals are inexorably enmeshed in corrupt practices. Judicial officers, who are the bastion of justice, hide under their constitutional and statutory discretionary powers during trials to perpetrate all sorts of atrocities, such as wrongful convictions and acquittals and/or the imposition of non-commensurate sentences (LaPalombara, 1994).

Nigerian leaders lack the political will to fight corruption; besides, they are replete with double standards, and they use institutions for fighting corruption to fight perceived enemies and political opponents. The constitutional powers conferred on national and state assemblies to expose corruption, inefficiency, and waste in the execution and administration of laws within their legislative competence and in the disbursement of funds appropriated by them [36] are not effectively and efficiently utilised because members are also enmeshed in corrupt practices. Nigerian legislation is generally complex, technically

complex, and ambiguously worded. Corruption enactments are not shielded from this legislative problem. These legislative technicalities, complexities, and ambiguities hinder the prosecution of corrupt cases, as the appropriate sections on corruption to prosecute are not easily detected. This is most common in cases of official corruption, in which money could have been given or received to make public officials compromise. UK and US laws are clearly worded for easy interpretation and prosecution of corrupt practices. Anti-corruption officials in these countries appear to be more transparent, accountable, and patriotic.

There is also divergence in the enforcement of corruption legislation, including all legislation in Nigeria, the UK, and the US. Enforcement of laws in Nigeria is bedevilled with the following problems: employment of reactive approaches, corrupt anti-corruption personnel, negative political influence by leaders, non-deterrent penalties, weak judicial system, inadequate funding, insecurity, lack of information and awareness and patriotism amongst the citizens and leaders, overcentralization of the formulation and enforcement of legislation, etc (Sambo & Sule, 2021). In the UK and US, a proactive and collective participatory approach is used to enforce all legislation. Officials of anti-corruption agencies and judicial officers are more disciplined, so they hardly compromise on corrupt practices. The penalties in their legislation are more deterrent, reformative, and retributive. The pitfall with these laws is their provision for facilitation or grease payments, which have a thin line of distinction from corrupt payments. There is adequate protection for whistleblowers in these laws and by enforcement officials, so there is high reportage on bribery corruption cases. Alternative dispute resolution mechanisms for corruption cases are more expansive in the UK and the US.

PROPOSALS FOR REFORM

1. Nigeria should reduce the number of legal and institutional mechanisms for fighting corruption to minimise jurisdictional conflicts and foster synergy among the corruption agencies.
2. There is an urgent need for attitudinal change among Nigerian citizens. This change should start with the leaders, who should lead by example and not precepts.
3. Nigeria should adopt a civil approach to fighting corruption and expand its alternative dispute resolution mechanisms beyond plea bargaining and criminal prosecution of offenders, as is obtained in the UK and US.
4. The UK and US should abolish grease payments, as they also constitute lesser evils of bribery and corruption.
5. Nigeria should strengthen its institutional frameworks for fighting corruption, as well as change its enforcement technique from reactive to proactive participatory.

CONCLUSION

In conclusion, the scourge of corruption in Nigeria has reached alarming levels, posing a significant threat to the nation's stability, development, and reputation on the global stage. From the highest echelons of government to grassroots communities, corruption has insidiously permeated every facet of Nigerian society, perpetuating a cycle of impunity and undermining the rule of law.

The case of Ibrahim Magu and the revelations surrounding his tenure at the EFCC serve as a stark reminder of the pervasive nature of corruption within Nigeria's anti-corruption institutions themselves. This underscores the urgent need for comprehensive reforms across legal, institutional, and societal dimensions to effectively combat corruption and restore public trust. Our analysis has shed light on the multifaceted manifestations of corruption, spanning political, economic, and social realms, and the devastating consequences it inflicts on democratic governance, economic growth, and human security. Moreover, the comparative examination of legal frameworks in the UK and US highlights key deficiencies in Nigeria's approach to anti-corruption efforts, including inadequate enforcement, institutional weaknesses, and legal ambiguities.

To address these challenges and pave the way for meaningful progress, we propose a series of reforms aimed at enhancing the effectiveness, transparency, and accountability of Nigeria's anti-corruption infrastructure. These reforms include streamlining institutional mechanisms, fostering attitudinal change among citizens and leaders, adopting civil approaches to enforcement, and strengthening legal frameworks. Crucially, the success of these reforms hinges on political will, collective action, and sustained commitment from all stakeholders, including government agencies, civil society organisations, the private sector, and the international community. By taking bold and decisive steps to confront corruption head-on, Nigeria can embark on a path towards greater transparency, accountability, and sustainable development, thereby fulfilling its promise as a beacon of democracy and progress on the African continent.

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