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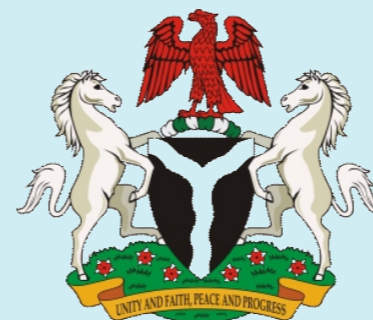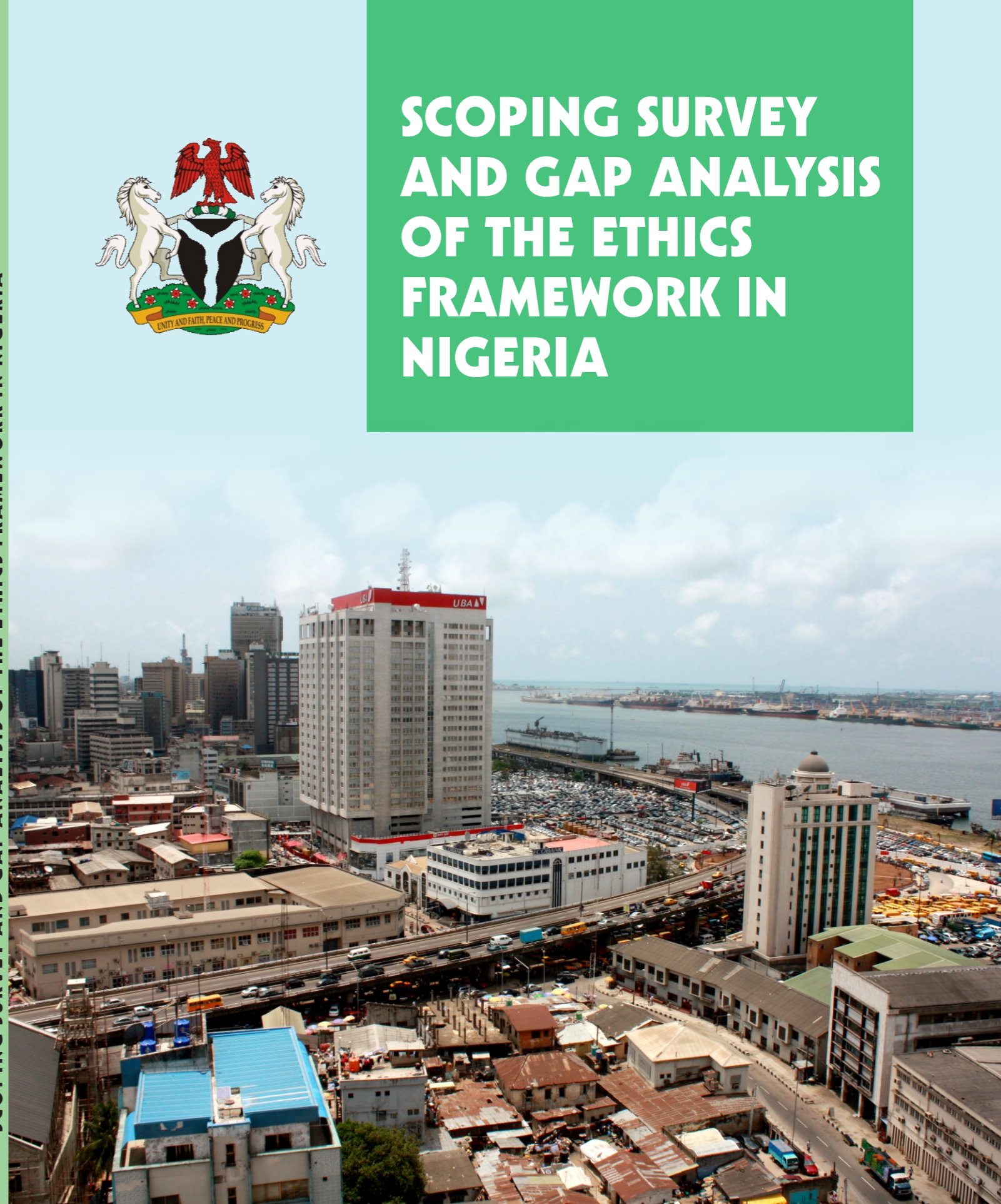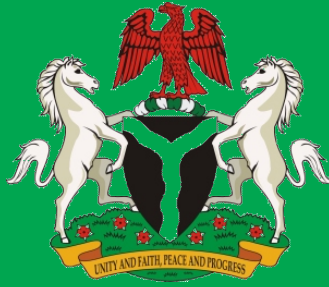
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REFORMS

c/oNEITI Secretariat
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SCOPING SURVEY AND GAP ANALYSIS OF THE ETHICS FRAMEWORK IN NIGERIA

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ACRONYMS AND MEANING

ACAs	Anti-corruption Agencies
ANAN	Association of Nigerian Accountants of Nigeria
AUCPCC	African Union Convention on Preventing and Combating Corruption
BPE	Bureau of Public Enterprises
BPP	Bureau of Public Procurement
CAC	Corporate Affairs Commission
CBN	Central Bank of Nigeria
CCB	Code of Conduct Bureau
CCT	Code of Conduct Tribunal
CCPO	Code of Conduct for Public Officers
CGRS	Corporate Governance Rating System
COC	Code Of Conduct
COE	Code Of Ethics
COREN	Council for the Regulation of Engineering in Nigeria
CSO	Civil Society Organization
ECOWAS	Economic Community of West African States
EFCC	Economic and Financial Crimes Commission
FIRS	Federal Inland Revenue Service
IATT	Inter-Agency Task Team
ICAN	Institute of Chartered Accountants of Nigeria
ICPC	Independent Corrupt Practices and Other Related Offences Commission
IFC	International Finance Corporation

MDA	Ministry, Department and Agency
MDCN	Medical and Dental Council of Nigeria
NASD	National Association of Securities Dealers
NBA	Nigerian Bar Association
NEITI	Nigeria Extractive Industries Transparency Initiative
NERC	Nigeria Electricity Regulatory Commission
NGO	Non-Governmental Organization
NIPC	Nigeria Investment Promotion Commission
OTC	Over-The-Counter
PENCOM	National Pension Commission
SDG	Sustainable Development Goals
SEC	Securities and Exchange Commission
TOR	Terms of Reference
TUGAR	Technical Unit on Governance and Anti-corruption Reforms
UNCAC	United Nations Convention Against Corruption
UNDESA	United Nations Department of Economics and Social Affairs

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LIST OF SURVEYED ORGANISATIONS

S/N	INFORMAL ASSOCIATIONS	S/N	PRIVATE BUSINESS ENTITIES	S/N	PRIVATE BUSINESS ASSOCIATION	S/N	NGO's
1	Association Of Commodity Market Women And Men Of Nigeria	1	Abuja Electricity Distribution	1	Abuja Chamber of Commerce and Industry	1	Center For Social Justice
2	Association Of Vice Chancellors Of Nigerian Universities	2	Afam Power PLC	2	Association of Nigerian Exporters (ANE)	2	Civil Society Legislative Advocacy Centre (CISLAC)
3	Hotel Owners Forum Abuja	3	Bank of industry	3	GSM Village Handset and Accessories Dealers Association	3	Connected Development
4	Tricycle Owners Association Of Nigeria (TOAN)	4	Bouygues Construction Nigeria	4	Manufacturers Association of Nigeria	4	Convention On Business Integrity (CBI)
		5	Julius Berger Nigeria PLC	5	National Association of Nigerian Traders (NANTS)	5	Human Rights Law Service
		6	North South Power limited	6	Nigerian Association of Chambers of Commerce, Mines And Agriculture (NACCIMA)	6	Joint National Association Of Persons With Disabilities
		7	The Infrastructure Bank of Nigeria	7	Nigerian Insurers Association(NIA)	7	Network of University Legal Aid Institution (NULAI)
				8	Painted Commercial Taxi Drivers Association Abuja	8	Public and Private Development Centre
				9	Road Transport Employers Association of Nigeria (RTEAN)	9	Shehu Musa Yar'adua Foundation
				10	Wuse Building Material traders Association	10	Women in Minning Nigeria (WIM)
						11	Zero Corruption Coalition

SCOPING SURVEY AND GAP ANALYSIS OF THE ETHICS FRAMEWORK IN NIGERIA

LIST OF SURVEYED ORGANISATIONS

S/N	PROFESSIONAL BODIES	S/N	PROFESSIONAL BODIES	S/N	PUBLIC AGENCIES	S/N	PUBLIC AGENCIES
1	Association Of National Accountants Of Nigeria (ANAN)	12	Chartered Institute Of Management Accountants	1	Abuja Environmental Protection Board (AEPB)	12	Council For The Regulation Of Engineering In Nigeria
2	Chartered Institute Of Administration Of Nigeria (CIAN)	13	Chartered Institute Of Personnel Management Of Nigeria (CIPM)	2	Abuja Geographic Information System	13	Council For The Regulation Of Freight Forwarding In Nigeria
3	Chartered Institute Of Bankers Of Nigeria (CIBN)	14	Chartered Institute Of Public Management	3	Abuja Municipal Area Council	14	Department Of Petroleum Resources
4	Chartered Institute Of Commerce Of Nigeria	15	Chartered Institute Of Purchasing And Supply Management	4	Bureau Of Public Enterprise (BPE):	15	Economic And Financial Crimes Commission (EFCC)
5	Chartered Institute Of Cost And Management Accountants (CICMA)	16	Chartered Institute Of Stockbrokers (CIS)	5	Bureau Of Public Procurement (BPP)	16	Energy Commission of Nigeria
6	Chartered Institute of Customer Relationship management (CICMA)	17	Chartered Institute Of Taxation Of Nigeria (CITN)	6	Bureau Of Public Service Reforms	17	FCT Judiciary
7	Chartered Institute Of Finance And Control Of Nigeria	18	Chartered Institute Of Treasury Management	7	Central Bank Of Nigeria (CBN)	18	Federal Airports Authority Of Nigeria (FAAN)
8	Chartered Institute Of Financial& Investment Analysts Nigeria	19	Chartered Insurance Institute Of Nigeria	8	Code Of Conduct Bureau (CCB)	19	Federal High Court Of Nigeria
9	Chartered Institute Of Loan And Risk Management	20	Council Of Registered Builders Of Nigeria (CORBON)	9	Code Of Conduct Tribunal (CCT)	20	Federal Housing Authority
10	Chartered Institute Of Local Government And Public Administration Of Nigeria	21	Institute Of Business Development	10	Consumer Protection Council	21	Federal Inland Revenue Service
11	Chartered Institute Of Logistics And Transport	22	Institute Of Certified Geographers Of Nigeria (ICGN)	11	Corporate Affairs Commission (CAC)	22	Federal Judicial Service Commission

LIST OF SURVEYED ORGANISATIONS

S/N	PROFESSIONAL BODIES	S/N	PROFESSIONAL BODIES	S/N	PUBLIC AGENCIES	S/N	PUBLIC AGENCIES
23	Institute Of Certified Public Accountants Of Nigeria	34	Institute Of Industrial Security And Safety Of Nigeria	23	Federal Ministry Of Aviation	34	Medical And Dental Council Of Nigeria (MDCN)
24	Institute Of Chartered Accountants Of Nigeria (ICAN)	35	Institute Of Management Consultants - Nigeria (IMCN)	24	Federal Mortgage Bank Of Nigeria (FMBN):	35	Medical Laboratory Science Council Of Nigeria (MLSCN)
25	Institute Of Chartered Chemist Of Nigeria (ICCN)	36	Institute Of Mass Communication & Information Management Of Nigeria (IMIM)	25	Federal Road Safety Commission	36	National Agency For Food And Drug Administration And Control
26	Institute Of Chartered Economist Of Nigeria	37	Institute Of Professional Recruitment Consultants Of Nigeria	26	Financial Reporting Council Of Nigeria	37	National Agency for The Prohibition Of Trafficking In Persons (NAPTIP)
27	Institute Of Chartered Secretaries And Administrators Of Nigeria (ICSAN)	38	Institute Of Public Administration Of Nigeria (IPAN)	27	Fiscal Responsibility Commission	38	National Broadcasting Commission (NBC)
28	Institute Of Company And Commercial Accountants Of Nigeria	39	Institute Of Public Analyst Of Nigeria	28	Human Rights Commission	39	National Bureau Of Statistics
29	Institute Of Credit Administrators Of Nigeria	40	Institute Of Registered Administrative Managers Of Nigeria	29	Independent Corrupt Practices And Other Related Offences Commission (ICPC)	40	National Economic Reconstruction Fund (NERFUND)
30	Institute Of Data Processing Management Of Nigeria	41	Institute Of Safety Professionals Of Nigeria	30	Independent National Electoral Commission (INEC)	41	National Emergency Management Agency
31	Institute Of Directors	42	Institute Of Strategic Customer Service And Trade Management Of Nigeria	31	Industrial Training Fund	42	National Identity Management Commission
32	Institute Of Forensic Accountants (IFA)	43	National Institute Of Marketing Of Nigeria (NIMN)	32	Lagos State Judiciary	43	National Information Technology Development Agency (NITDA)
33	Institute of Human Resource And Strategic Management	44	Nigeria Union Of Journalists (NUJ)	33	Legal Aid Council	45	National Insurance Commission

LIST OF SURVEYED ORGANISATIONS

S/N	PROFESSIONAL BODIES	S/N	PROFESSIONAL BODIES	S/N	PUBLIC AGENCIES	S/N	PUBLIC AGENCIES
45	Nigerian Bar Association (NBA)	56	Nigerian Institution Of Civil Engineers	45	National Judicial Council (NJC)	56	News Agency Of Nigeria (NAN)
46	Nigerian Institute Of Architects	57	Nigerian Medical Association (NBA)	46	National Lottery Regulatory Commission	57	Niger Delta Development Commission (NDDC):
47	Nigerian Institute Of Building (NIOB)	58	Nigerian Society Of Engineers (NSE)	47	National Orientation Agency	58	Nigeria Customs Service
48	Nigerian Institute Of Estate Surveyors And Valuers	59	Nursing & Midwifery Council Of Nigeria (NMCN)	48	National Pension Commission	59	Nigeria Extractive Industries Transparency Initiative (NEITI)
49	Nigerian Institute Of Food Science And Technology	60	Pharmaceutical Society Of Nigeria (PSN)	49	National Petroleum Investment Management Services	60	Nigeria Immigration Service
50	Nigerian Institute Of Management			50	National Planning Commission	61	Nigeria Ports Authority (NPA)
51	Nigerian Institute Of Professional Secretaries			51	National Power Training Institute Of Nigeria	62	Nigeria Postal Service
52	Nigerian Institute Of Quantity Surveyor (NIQS)			52	National Salaries Income And Wages Commission	63	Nigeria Press Council
53	Nigerian Institute Of Science Laboratory Technology (NISLT)			53	National Sugar Development Council	64	Nigeria Security and Civil Defence Corps (NSCDC)
54	Nigerian Institute Of Surveyors (NIS)			54	National Teachers Institute (NTI)	65	Nigeria Social Insurance Trust Fund (NSITF)
55	Nigerian Institute Of Town Planners			55	National University Commission	66	Nigerian Communication Commission (NCC)

LIST OF SURVEYED ORGANISATIONS

S/N	PUBLIC AGENCIES	S/N	PUBLIC AGENCIES	S/N	PUBLIC AGENCIES	S/N	PUBLIC AGENCIES
67	Nigerian Copyright Commission	73	Nigerian Investment Promotion Commission	79	Nigerian Shippers Council	85	Securities And Exchange Commission (SEC)
68	Nigerian Drug Law Enforcement Agency (NDLEA)	74	Nigerian Maritime Administration and Safety Agency	80	Nigerian Television Authority (NTA)	86	Service Compact With All Nigerians (SERVICOM)
69	Nigerian Electricity Regulatory Commission (NERC)	75	Nigerian National Petroleum Corporation (NNPC)	81	Office Of The Auditor General Of The Federation	87	Small & Medium Enterprises Development Agency Of Nigeria (SMEDAN):
70	Nigerian Export Promotion Commission (NEPC)	76	Nigerian Nuclear Regulatory Authority	82	Office Of The Head Of Service Of The Federation	88	Standard Organization of Nigeria (SON)
71	Nigerian Institute Of Public Relations	77	Nigerian Police Force	83	Petroleum Products Pricing Regulatory Agency	89	University Of Abuja
72	Nigerian Institute Of Social And Economic Research	78	Nigerian Prison Service	84	Revenue Mobilization Allocation And Fiscal Commission		

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1.0   EXECUTIVE SUMMARY

The main objective of this project is to conduct a scoping survey and gap analysis of the ethics infrastructure in Nigeria by looking at the ethics framework in selected public institutions, private sector companies, professional bodies and informal associations. The exercise is intended to highlight their strengths and weaknesses, identify the broad system gaps, and make recommendations for improvements.

The project was structured into two phases. The first phase involved going out with an information collation tool to engage a number of institutions (public, private - comprising professional bodies, businesses and NGO's, and informal sector associations) numbering 70, as a pilot. Subsequently the number of organizations scoped in all the identified sectors was increased to 181. The evaluation was based on four broad criteria distilled from provisions of various international instruments to which Nigeria has signed onto.

For ease of comparison and analysis, the organizations are structured into six groups as follows:

(a) Public agencies,

(b) Professional bodies,

(c) Private business entities,

(d) Private business associations,

(e) NGO's and

(f) Informal organizations

The survey used questionnaire administration, interviews, focused group discussions, consultative workshops and desk research all focused on identifying existing ethics frameworks in selected organizations and identifying weaknesses and strengths. It identifies broad system gaps that weaken the systems and make them vulnerable to ethical infractions and corruption and recommend measures that will strengthen the existing systems.

The study adopted four parameters for evaluation of the ethics infrastructure as follows:

a) Prevention: This includes guidance, and Tone from the Top, which indicates commitment from both political and administrative leadership. These are evidenced by training and socialization around ethics, induction and advancement trainings, statement of values and standards, regular communication and awareness campaigns.

b) Management Framework: This is reflected in coordination and integration into work processes such as administrative policies and practices, and safeguards in procurement practices.

c) Control and Enforcement: This embraces the legal environment, accountability mechanisms, disciplinary processes and sanctions including investigation and prosecution of corruption and related crimes.

d) Periodic and Regular Reviews: Such a review should reflect changes in environment, policies, economy, laws, and technological advancement and re-evaluate sanctions and disciplinary processes to make them more effective.

The findings include the following:

(a) The environment does not support citizens to report ethics infractions; and if or when they report, there is no guarantee that their reports will be objectively investigated and that they will suffer no reprisals for making the complaint or testifying in a related proceeding.

(b) The diminishing emphasis on competence and merit in favor of nepotism as a basis for recruitment, reward and advancement is a major challenge to ethical behavior in the public service.

(c) The Code of Conduct for Public Officers regimen currently applicable broadly to government agencies, while substantially addressing broad ethics subjects, does not provide detailed guidance that addresses emerging issues, and the responsible institutions have not   provided an implementation guide.

(d) Also, some agencies have emerging issues unique to their areas of operation which such a broad instrument does not specifically cover.

(e) No single ethics framework surveyed has co-existing within it, all the important features of a good ethics framework identified in the four criteria for evaluation deployed in this study.

(f) Some of the gaps identified include a weak ethics management framework in the institutions/organizations surveyed.

(g) It was observed that once a code of conduct or ethics has been created, it rarely is subject to review/update in spite of the fact that the ethics environment and governance systems are dynamic and often affected by changes in technology, policy, environmental changes and the economy. As a result, ethics codes, related administrative directives or other instruments in the form of policies and guidelines require review from time to time to cope with emerging issues.

(h) Other gaps include poor control and enforcement of existing frameworks by organizations and poor linkages between policy creation, implementation, monitoring and reporting. Aptly put, it is observed that a lot of organizations had poor implementation mechanisms. Even where policies have been put in place, or codes mandated, the implementation of the codes, applicable sanctions and/or disciplinary processes for managing violations are either absent or remain poorly institutionalized or implemented.

(i)   It is also observed that there is low awareness on ethics issues.

(j)   There is no generally applicable whistle blower protection regime and except for a few regulatory bodies, most organizations surveyed, have no whistle blower policy or regime. This is a dis-incentive for any person wishing to report an ethics infraction, or who may wish to give evidence in a related complaint.

(k)   Many organizations do not have well defined complaints system for handling complaints from aggrieved stakeholders and private citizens. In the instances where they exist, the visibility of the complaint procedure is questionable, since regular staff are sometimes unable to describe them.

(l)   There is no continuous coordination on ethics between the CCB and most organizations surveyed. The only interactions are the few instances where the CCB has provided training on completion of assets declaration forms.

(m)   A major strength of the existing ethics system, the Code of Conduct for Public Officers, applicable to public agencies is that it is backed by the Constitution, although this introduces some level of inconvenient rigidity.

(n)   To augment the Constitutional provisions on Code of Conduct for Public Officers, there is need for specific legislations that authorize public bodies to develop further tools to strengthen their ethics framework.

(o)   There are now important initiatives driven by both the Stock Exchange and the Securities and Exchange Commission that encourage big business to be ethical, though it is argued that their voluntary nature does not help full adoption.

(p)   There is no national code of corporate governance applicable to all companies registered in Nigeria, and no national ethics standards for companies. However, some regulated sectors already have codes of corporate governance for companies operating in those sectors, which have limited provisions on ethics.

(q)   There is need for a national code of corporate governance applicable to all businesses that will have mainstreamed in it, measurable ethical component, that promotes public awareness of essential corporate values, and ethical standards or rules that enhance integrity of the market place. This will help re-build public trust, facilitate ease of doing business and support trade and investment.

One major output of this project is an electronic database of ethics codes in Nigeria **(Annexure 1 to this report)**. This database currently captures 181 stakeholders and presents available information on them based on the parameters identified in the criteria for evaluation.

The database covers representative sample of organizations in the public sector, professional bodies, private businesses entities, business associations, NGO's and informal associations. It captures the mainstream professions in the area of medicine,

law, accounting, engineering, and other professions, in addition to all the anticorruption agencies in Nigeria. It provides available information about the ethics framework in surveyed organizations. The survey and data base indicate that there is no organization in either the public or private sector surveyed, that has an ethics framework that satisfies the four criteria for evaluation used in this survey.

The report makes a number of recommendations including but not limited to;

a) Passage of a whistleblowers law that amongst other issues protects people who make ethics related complaints and those who testify and produce evidence in related proceedings.

b) Establishment of national system for monitoring and periodic reporting of implementation of ethics frameworks.

c) The Code of Conduct Bureau (CCB) should issue regulatory directives or policy guide that requires each organization in the public sector to develop ethics instruments that address its unique operational environment. This should include guidelines which will aid agencies to put in place systems, that more effectively identify and disclose conflicts of interest as well as help to clarify other key elements of existing codes, including a mechanism for responding to questions and providing personnel with practical advice on the application of laws, rules and standards that govern their official conduct.

d) Organizations should be encouraged to establish fair and transparent disciplinary and complaint mechanisms that are visible and accessible to members of the staff and the public.

e) There is need for increased public awareness on the importance of ethics in both the public and private sectors and improved citizen education on how good ethical standards can aid service delivery and the fight against corruption.

f) Government should work with all professional bodies to encourage the establishment of an easy to use on line system or systems for verification of qualification of professionals practicing in Nigeria.

g) The Government should design and deploy a national ethics program aimed at ensuring that the ethics infrastructure in every organization in Nigeria complies with international instruments to which Nigeria is signatory as captured in the four criteria for evaluation deployed in this survey.

2.0 INTRODUCTION

2.1 PROBLEM STATEMENT

Nigeria has taken several steps to move toward lower levels of corruption and greater transparency and accountability. The Constitution of Nigeria (1999) provides a clear directive in Section 15(5) that the "Government shall eradicate all corrupt practices and abuse of power". Several enabling laws have been enacted to implement this directive, including the Code of Conduct Bureau and Tribunal Act 1990, Independent Corrupt Practices & Other Related Offences Act 2000, Economic and Financial Crimes Commission Act 2004, Fiscal Responsibility Act 2007, and Money Laundering Prohibition Act 2011 as amended. In the past decade or more, the Federal Government of Nigeria has enacted major legislations specifically impacting transparency and accountability in governance, including but not limited to the Nigeria Extractive Industries Transparency Initiative (NEITI) Act 2007, and the Freedom of Information (FOI) Act 2011[1].

However, corruption and opacity in decision making continue to feature in public discourse and a culture of secrecy within government remains a matter of concern. Transparency International's Corruption Perceptions Index ranked Nigeria 136 of 175 countries in 2015. Other indicators support this assessment. The Rule of Law Index ranked Nigeria 96 of 104 countries in 2015. The Global Competitiveness Report 2015-16 cited corruption as the second most important factor that hindered business in the country. Apart from external assessments, 72 percent of Nigerian citizens believe that corruption in the country has worsened over recent years[2].

According to the last Transparency International corruption index, Nigeria now ranks 148th (together with Comoros and Guinea) among 180 countries surveyed. Previous ranking for 2016 placed Nigeria at the 136th position with a CPI score of 28 out of 100. The 2017 report does not indicate improvement from previous years. The problem is not that government is not trying to combat corruption, rather it appears the challenge is a very limited focus on implementing education and prevention programs and the absence of strong leadership on ethics issues. An effective and consistent ethics framework provides one of the most effective tools to educate against and prevent corruption, because corruption activities often first involve ethics breaches. Ethics supports a merit based system and helps to prevent administrative infractions that make corruption possible or weaken the ability of the system to detect and punish it. A strong and effective ethics infrastructure is an important missing link in Nigeria's fight against corruption.

Ethics generally, or more precisely professional ethics, has been defined as a system of shared values and norms that delineate how public servants – as agents of the state and members of established professions should exercise judgment and discretion in

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[1] Improving Transparency and Accountability in Public Private Partnerships; World Bank PPIAF Disclosure Diagnostic Report Nigeria 2017
[2] ibid

carrying out their official duties[3]. However the requirement for ethics goes beyond the established professions, given the fact that the practice of every vocation requires a measure of consistency in integrity. The ethics infrastructure in Nigeria has a role in governing the Civil service, business sector, civil society (CSO), professional bodies and the informal economic sector.

The Code of Conduct for public officers (CCPO) governs the activities of all officials working in the public sector. It is the foremost ethics document in Nigeria and is embedded and forms part of the 1999 Constitution of the Federal Republic of Nigeria.[4] Nigeria has also created two institutions with the sole aim of enforcing the Code of Conduct for Public Officers (CCPO) - the Code of Conduct Bureau[5] and the Code of Conduct Tribunal[6].

Those working in the business sector, Civil Society Organizations (CSOs), informal associations and professional bodies voluntarily adopt codes of ethics to govern their activities or have their codes mandated by law. The latter is the case with recognized professional bodies in Nigeria.

The Code of Conduct for Public Officers (CCPO) sets out the broad acceptable standard of behavior when carrying out official duties or exercising discretion within the public service. In government organizations, there are several other instruments that similarly regulate conduct such as the Public Service Rules, handbooks, and manuals. Specifically, the professional bodies each have ethics rules that ought to set them apart, and which in all cases applies to all their members, whether in the public or private sector. Private businesses particularly high net worth businesses, also have rules that regulate conduct of their staff, as well as those holding positions of trust in their organizations. The rules in the informal sector remain as informal as the organizations and often will not have basic ethics elements. In the public sector, among private businesses, and professionals in the various fields of expertise in Nigeria, ethics infractions frequently occur. Despite this situation, there is limited evidence of records of sanctions except in the case of a few professional bodies. This is despite the fact that high levels of corruption are often an indication of a weak ethics environment and vice versa. Since there is significant existence of ethics codes, this situation either points to poor implementation of ethics rules or highlights that something may be amiss in the ethics rules themselves.

Codes of conduct, codes of ethics and other organizational documents such as staff handbook, manuals, bye-laws, rules, regulations developed to serve the same purpose as a code of ethics or a code of conduct should impact on how public servants, business men and women in private organizations and professionals carry out their official duties or exercise official discretion, but this does not always seem to be the case.

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[3] United Nations Department of Economics and Social Affairs - Division of Public Economics and Public Administration, "Public Service Ethics in Africa Vol. 1 (New York 2001) 8
https://publicadministration.un.org/publications/content/PDFs/
E-Library%20Archives/2001%20Public%20Service%20Ethics%20in%20Africa,%20Vol.%201.pdf accessed 27th April 2018.
[4] Section 1, Part 1 of the 5th Schedule to the 1999 Constitution
[5] Third Schedule Part 1
[6] Section 15, Part 1 of the 5th Schedule to the 1999 Constitution.

The ethics environment in the public service in Nigeria is fraught with challenges and the public service is portrayed as self-seeking, venal and nepotistic. Fraud, extortion, embezzlement, bribery, influence peddling, bestowing of favors to friends, gross indiscipline, lack of accountability, are said to be pervasive or to have been institutionalized[7]. This is grounded in the progressive reduction of levels of application of competence and merit as basis for recruitment, advancement and rewards in the public space.

Such challenges are not limited to the public sector. It was previously observed that distress in banks in Nigeria in the last two decades has been consequent upon various forms of unethical practices such as corruption, embezzlement, fund misappropriation, computer fraud, actual stealing, leaking of confidential information, forgery, impersonation and other vicious practices[8].

The fact that ethics codes exist but are unable to substantially influence and regulate standards of conduct in both the private and public sector, as evidenced by high levels of corruption, and other identified challenges is evidence that something is amiss. This project therefore seeks to identify the problem by surveying the ethics framework existing in a broad number of organizations across different sectors in Nigeria, based on four broad criteria distilled from national laws, sub-regional, regional, and global governance instruments to which Nigeria is a signatory. It will also highlight issues outside the ethics framework that substantially impedes its implementation.

2.2   RATIONALE FOR THE PROJECT

The rationale for this project is that efforts at fighting corruption in Nigeria seem to have had limited success in the absence of a strong focus on strengthening ethics. Nigeria has long suffered from the ill effects of corruption at all levels of its economic and social life. The various governments have at various times tried to control corruption. However poor and falling professional standards generally, poor leadership at different levels, indiscipline and poor workplace practices pose a big challenge to improving system integrity. Often and if not in most cases, corruption cases first involve ethical breaches, meaning that robust and well implemented ethics frameworks may lead to substantial corruption prevention and reduction.

Ethics infrastructure are not only about the text of the ethics rules, they are also about the institutional arrangements to implement the rules, the systems for education and socialization on ethics, implementation processes, and the systems for complaint and redress. It also includes the systems for periodic revision of the text of the ethics rules to accommodate economic, social, technological, environmental or other changes, and the systems for monitoring and reporting on the ethics implementation. Also beyond these factors the general governance environment, leadership ethos and levels of application of competence and merit as basis for reward in the public space in any country will either support or impede the ethics framework.

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[7] Bernard Oladosu Omisore, Ph.D,   "Work Ethics, Values, Attitudes and Performance in the Nigerian Public Service: Issues, Challenges and the Way Forward" published in the Journal of Public Administration and Governance ISSN 2161-7104 2015, Vol. 5, No. 1
[8] Anthony Mayomi Oladoyin, D.O Elomilu and T. O Asholu J. soc, sci 21 -28 (2005) http://krepublishers.com/ 02-Journals/JSS/JSS-11-0-000-000-2005

It is a moot point that an enhanced citizen's participation in the anticorruption campaign through a performance compliance system is necessary. However, citizens compliance monitoring can hardly occur or be successful if the ethics infrastructure lacks completeness, or is deficient in certain important features, or if its implementation is weak. Also citizens compliance monitoring is easily frustrated, where there is no encouragement for citizens participation from leadership and the public sector.

Also where individuals fight daily for existence without guaranteed minimum standards of living, ethics is often challenged. This is perhaps why related international instruments to which Nigeria is signatory like the ECOWAS Protocol, and the UNCAC in addition to other things require that governments put in place measures to establish and consolidate National laws, ethical guidelines, regulations and codes of conduct that would amongst other things emphasize methods of recruitment based on merit and guarantee reasonable standards of living.

Effective ethics frameworks constitute the best front guard for systemic integrity. Codes of Professional Ethics and Codes of Conduct if implemented improve responsibility and accountability in the workplace, whether in the public, private or informal sector, by making individuals personally accountable for their actions. They constitute the first line prevention and defense against corruption. This is because with a code of ethic's emphasis upon the value system, it weaves into daily operations, and enhances the basic principles of transparency, accountability, impartiality, discipline, and fairness.

The text of a code is important as it is aimed at augmenting or filling in gaps in laws. However, the text alone may not bring about the desired result as the good text needs to be supported by a good institutional framework for implementation. An effective ethics framework will help to reduce potential acts of complicity in corruption. The framework should support anticorruption legislation by prescribing the processes of compliance, institutional arrangements for implementation, monitoring, complaints and redress. Overall, codes backed by a good implementation framework enhance and strengthen compliance with the Law, prevent corrupt practices and ensure accountability and transparency in any system[10]. Where Codes of Ethics and Conduct are nonexistent, or their implementation framework is weak, corruption is likely to be pervasive.

Thus, this scoping survey and gap analysis presents a window of opportunity to determine lapses within the system, provide a baseline to determine what broad systematic changes are necessary and what modifications can be made, while providing a basis for customizing and designing initiatives and tools to improve the completeness and effectiveness of the existing ethics frameworks in Nigeria.

Nigeria has international obligations to establish ethics rules, systems for sensitization and education on ethics, implementation and complaint mechanisms and systems for monitoring implementation of ethics, arising from all the International anti-corruption instruments to which Nigeria is signatory. These instruments, in addition to requiring

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[10] Project Phase 1 report; Report on the Ethics Framework in Nigeria -Part of the EU Funded UNODC Project "Support to Anti-Corruption in Nigeria" (FED/2012/306-220) (NGA X60) Report on the Ethics Framework in Nigeria. March 2017. Pg 8

the establishment of effective anti–corruption and ethics frameworks, require periodic evaluation of performance of these frameworks. This project therefore is in part in fulfillment of Nigeria's international obligations.

Thus this scoping survey will examine the existing statute based and voluntary systems and codes of conduct and or ethics established for the public sector, professionals, and those in position of trust within both the private and informal sectors.

2.3   METHODOLOGY

There is limited literature in the area of evaluation of ethics infrastructure in Nigeria. The project through desk review compiled a sample list of organizations in different sectors that should benefit from implementation of ethics rules. This includes organizations and professions for whom ethics codes ought to regulate conduct and standards. From the inception it was clear that it was not possible within the confines the project to individually analyze the text of each and every ethics code identified by the survey. The approach therefore was to identify existing codes and their implementation frameworks, develop and apply a set of broad criteria to evaluate their current status and identify broad system gaps that require attention. Comments on the substance of the codes themselves have therefore been limited to the CCPO which is applicable across board in the Public service.

Both the United Nations Convention Against Corruption (UNCAC), African Union Convention on Preventing and Combating Corruption (AUCPCC) and the Economic Community of West African States(ECOWAS) Protocol on the fight against Corruption require among other things that;

a) State Parties formulate codes or standards of conduct for the correct, honorable and proper performance of public functions.

b) States Parties create an internal structure or body to establish codes of conduct and to monitor implementation, sensitize the public and train public officials on matters of ethics.

c) Each state party, should take measures to establish and consolidate national laws, ethical guidelines, regulations and codes of conduct that will eliminate conflicts of interest, and implement policies to ensure that public officials do not take decisions related to private business in which they have interests

d) State parties should emphasize methods of recruitment based on merit and provide thorough measures aimed at guaranteeing reasonable standards of living.

e) State parties take account of relevant initiatives of regional, interregional and multilateral organizations, such as the UN International Code of Conduct for Public Officials (General Assembly Resolution 51/59 of 12th December 1996) and to ensure compatibility with such provisions.

f) State parties are required to take steps to prevent corruption involving private sector, by among other things providing proportionate administrative and dissuasive sanctions. It requires that measures to achieve these objectives should include development of codes of conduct for proper and honorable performance of business activities for all relevant professions.

The study based on desk review of these international instruments and ethics frameworks in the country, developed four broad criteria for evaluation.

An ethics code and the framework for its implementation should reflect certain elements of a good ethical infrastructure grouped into: Prevention (Guidance); Management Framework; Control and Enforcement; and Periodic and Regular Reviews.

a) Prevention (Guidance): - Tone from the Top, commitment from both Political and Administrative Leadership, Training and socialization around ethics, Induction and advancement trainings, statement of values and standards, regular communication and awareness campaigns.

b) Management Framework: - Central coordination by a body or institution or office, continuous review of work conditions, administrative policies and practices, pay levels, career structures, merit based employment and advancement practices and safeguards in procurement practices.

c) Control and Enforcement: - Legal environment, effective accountability mechanisms, levels of public involvement in enforcement, law and institutions or departments enabling effective investigations, disciplinary processes and sanctions and also broader effective investigation and prosecution of corruption and related crimes.

d) Periodic and Regular Reviews – there should be a review of the codes of ethics or codes of conduct every 3 years or at most 5 years. Such a review should reflect, changes in environment, policies, economy, laws, technological advancement and re-evaluate sanctions and disciplinary processes to make them more effective.

To achieve effectiveness, the four broad indicators need to be present in any framework for implementation of codes of conduct or ethics in the public, private and informal sectors in Nigeria. Identifying these criteria has served this project in four major ways:

i. To determine whether the ethics framework meets best practices as gleaned from the named international instruments, in their formulation and implementation.

ii. To broadly identify gaps in the ethics framework.

iii. As a basis for comparison.

iv. To mainstream requirements of the international instruments and national laws into our model for evaluation of the various ethics frameworks.

These criteria were the basis for design of the excel data base Annexure 1 to this report, and also, the information collection instruments which sought information to affirm the existence or otherwise of these criteria in each framework under review.

Being the first scoping of the code of conduct or ethics frameworks in Nigeria, the project was structured into two phases. The first phase involved going out with draft research instruments to engage a sample number (70) of identified institutions (public, private and professional bodies including the informal sector), as a pilot. In the second Phase, a broader range of 111 institutions (public, private and professional bodies including the informal sector) making a total of 181 in number were engaged with a revised criteria and information gathering instrument.

In addition to desk reviews, the information gathering tools were distributed to all identified stakeholders, requesting submission of information and/ or appointments for interviews, focused group discussions and also submission of documents which include the text of existing codes. The agencies and professional bodies and groups were actively engaged through visits, interviews, letters, emails, focused group discussions, and interviews aimed at ascertaining the presence or otherwise of the identified elements in the various ethics frameworks. Consultative workshops were also deployed to gather information in a manner aimed at affirming the existence of the elements of the criteria within each of the frameworks, and to test early conclusions.

In the first phase organizations were classified into three groups. In the second phase, in order to increase uniformity within the groups, organizations were classified into six groups, a) Public Agencies, b) Professional bodies, c) Private Sector (Private business entities), d) Private Business Associations, e) NGO's and f) Informal Sector Associations. The professional bodies consist of statute backed professions, and professional groups registered at the Corporate Affairs Commission. In the private sector, we have for profit business entities and also business associations as separate groups. Business associations are formed by a number of businesses to pursue sectoral or common interests. There are also NGO's and finally informal associations and groups.

This project witnessed many challenges, the primary one being that while a few public institutions supplied information required early, most others were slow. Some organizations were reluctant to supply information or to agree to meetings, and sometimes called off interviews after they have been fixed. Some agencies required repeated visits, letters and reminders over a long period of time to respond to enquiries. Often it took staff too long to obtain internal approvals to supply information or participate in interviews, given existing bureaucratic approval procedures. Many organizations surveyed do not have publicly available information on their ethics framework and are reluctant to discuss the issue. This was not exclusive to public agencies as some private sector organizations and professional bodies were also restrained and slow in providing information. Some stakeholders have not provided any information and many are at the time of finalizing this report, yet to respond to requests to fill gaps in the information they have presented.

A further challenge is that in many institutions, it seemed there was no dedicated office or officer in charge of ethics. In many instances ethics is a subsector of the human

resource department, and in some cases, there were no officers with hands on knowledge of the institution's ethics framework. This created reasons to question the reliability of the information provided by relevant agency officials. In some instances, there appeared to be variations between information provided by such officers and information gleaned from other sources including documents from the organization when later received from the agency or alternatively sourced. Indeed, there appeared to be poor awareness on ethics and the internal ethics framework in a significant number of instances.

2.4 BACKGROUND AND CONTEXTUAL INFORMATION (CODE OF ETHICS, CODE OF CONDUCT)

World over, Codes of Professional Ethics and Codes of Conduct are being used to resolve ethical dilemmas facing professionals in practice and business to sanction professional misconduct, prevent corrupt practices and ensure accountability. Public officials as well as those holding positions of trust in the public and private sectors ought to be held accountable both for breach of specific statutory provisions guiding the sector where they work and for falling short of the ethical standards in their professions. Encouraging high ethical standards by adopting ethics codes that are adequate and meet international standards and putting in place effective implementation and monitoring systems required by global and regional anti-corruption instruments such as UNCAC, AUCPCC and ECOWAS Protocol is necessary in the fight against corruption. Also, Nigeria is obligated by these international instruments to put in place and implement proportionate administrative and civil sanctions through development and implementation of codes of conduct among other initiatives.

Nigeria has ratified both the UNCAC, the AUCPCC, and signed the ECOWAS Protocol Against corruption. The fact that Nigeria has signed onto these number of international agreements and more should have a positive impact on its ethics framework with changes witnessed not only in the adoptions of more domestic laws and legislations, but also in the area of effective implementation of the existing laws and policies. This is only possible where there is compliance with the Nigerian legal, institutional and policy frameworks in the first instance and where these frameworks meet the standards and best practices set out within the international agreements in order to combat corruption.

Nigeria had prior to these international instruments implemented the code of conduct for public officers (CCPO). This code was given constitutional backing by the 1979 constitution and subsequently the 1999 constitution. Apart from this fact, Nigeria operates a multilayered ethics framework comprising a code of conduct enshrined in the constitution for public officers, code of ethics and other administrative rules in the public service, professional ethics rules for different professions, ethics rules in business and among NGO's and lastly rules (bye-law) within the informal sector. There appears to be lack of conceptual clarity about what a "Code of Ethics" is, and what a "Code of Conduct" is. Organizations interviewed referred to either as the same thing. An example is the Code of Ethics for members of the National Council on Privatization and employees of the Bureau for Public Enterprises, where the terms are used interchangeably.

This is also common among several ethics codes in Nigeria. Examples are the code of ethics for Nigerian Journalists, code of conduct for public officers involved with procurement, and Engineers' code of conduct. Notwithstanding the overlap in the use of the terminology, both codes of ethics and codes of conduct have a place in the ethics framework in Nigeria. In substance, it may simply be a choice of approach that distinguishes one from the other.

2.4.1. CODE OF CONDUCT

Ideally, a Code of Conduct is a document that applies to a prescribed group of people (e.g. staff of an organization). It is typically rules-based and specifically states a minimum standard below which staff member's behavior should not fall in realistic situations. A Code of Conduct is usually framed in a 'do' or 'don't' form. Each statement is broader in range than a set of rules, but there is more versatility, because it can apply across a broader range of situations[11].

The Code of Conduct for Public Officers (CCPO) found in the 5th Schedule of the Nigerian Constitution is a typical Code of Conduct applicable across the public service in Nigeria.

Apart from the public service, some professional bodies within the private sector such as the Nigerian Society of Engineers, the Chartered Institute of Bankers of Nigeria (CIBN)[12], and Institute of Forensic Accountants (IFA) also use the terminology "Codes of conduct", while the Nigerian Bar Association uses the phrase "Professional ethics" even though its system is strongly rules based.

Historically, the CCPO is the foremost code of conduct applicable in the public service, applying to all MDAs, ACAs and parastatals. Other administrative instruments like the Civil Service Rules, Financial Instructions and SERVICOM Charter also regulate service standards, ethical behavior, and provide for sanctions. In addition, some regulatory agencies in the public sector such as Central Bank of Nigeria (CBN), National Pension Commission (PENCOM), Federal Inland Revenue Service (FIRS), Corporate Affairs Commission (CAC), Security and Exchange Commission (SEC), Bureau of Public Enterprises (BPE), Nigerian Electricity Regulatory Commission (NERC), Nigeria Investment Promotion Council (NIPC) and others have gone further to develop internal ethics rules, sectoral ethics codes and related instruments to support the implementation of the CCPO, and to regulate private stakeholders operating in their various sectors. For example, the CBN developed a Code of Corporate Governance for Banks and discount houses in Nigeria and guidelines for whistle blowing in the Nigerian Banking Industry in 2014[13].

PENCOM has developed a Code of Corporate Governance for licensed pension operators (RR/P&R/08/013),[14] Code of Ethics and Business practice for licensed pension operators (RR/P&R/08/012),[15] Code of Conduct for Directors of Licensed pension operators,[16] and Whistle blowing guidelines for pensions (RR/P&R/08/014)[17]. Bureau of Public Enterprises (BPE) has developed a Code of Ethics for members of the National Council on privatization and employees of the Bureau. The Federal Inland Revenue Service has developed a code of ethics for its employees and tax practitioners. The FIRS also implements the Standing Order for Operations of the Anti-corruption and

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[11] Project Phase 1 report; Part of the EU Funded UNODC Project , "Support to Anti-Corruption in Nigeria" (FED/2012/306-220) (NGA X60) Report on the Ethics Framework in Nigeria. March 2017. Pg 4

[12] https://www.cibng.org/code%20of%20conduct.pdf accessed 7th May 2018

[13] https://www.cbn.gov.ng/out/2014/fprd/circular%20on%20code%20of%20circular%20on%20corporate%20governance%20and%20whistle%20blowing-may%202014%20(3).pdf accessed 7th May 2018
[14] https://www.pencom.gov.ng/category/regulations-codes/codes/ accessed 7th May 2018
[15] ibid
[16] ibid
[17] https://www.pencom.gov.ng/category/regulations-codes/guidelines/whistle-blowing-guidelines-for-pension/ accessed 7th May 2018.

Transparency units (ACTUS) in MDAs (2014), made to give effect to the ICPC Act 2000. In line with this order the FIRS has a functioning unit with its unit head acting as the ethics lead for the agency.

2.4.2. CODE OF ETHICS

Codes of Ethics on the other hand, ideally tend to promote the pursuit of a level of ideal behavior and thus they are typically written as positive, action guiding documents with stated principles, norms and values which require a greater degree of situational interpretation than codes of conduct. It is led by principles or value statements such as honesty, integrity, respect for colleagues and confidentiality.[18] This is common in the private sector especially among multinationals, their subsidiaries, international agencies, professional bodies and CSOs. CSOs dependent on foreign grants have to report to international donor organizations, who expect good ethical behavior among staff of the CSOs.

For Professional bodies, codes of ethics help to define their professional standards which are expected to be a hallmark of their professionalism. Most professional bodies in Nigeria have their codes mandated by law. Aspiring professional bodies not yet chattered by law will typically first, voluntarily adopt a code to establish an atmosphere of good ethical conduct in carrying out the ethos of the profession before seeking legislative backing of their status. Often, they will register at the Corporate Affairs Commission. Also, Unions and Associations of both professional and vocational actors may adopt voluntary codes. An example is the Nigerian Press Organizations which following a forum held in Ilorin in 1998 adopted its revised Code of Ethics to govern the practice of Journalism in Nigeria.[20]

Codes of ethics are now also being used by some public sector agencies who perceive that by virtue of their mandate, a high standard of behavior is expected of them. For instance, Nigerian Investment Promotion Commission (NIPC) which is a service oriented agency, though governed by the CCPO and implementing the Public Service Rules, indicates it has developed the NIPC conditions of services which embodies a code of ethics. Nigeria Electricity Regulatory Commission (NERC) has its own internal codes of ethics, and PENCOM following the amendment of the Pension Act in 2014, has developed several codes for operators of pension schemes in Nigeria as already indicated. It also indicates that it has its codes of ethics regulating staff conduct embodied in the staff conditions of service.

 In 2014, the Nigerian Stock Exchange in conjunction with a citizen's sector organization, Convention for Business Integrity (CBI) launched the Corporate Governance Rating System (CGRS).[19] The CGRS test is a voluntary toolkit currently administered independently by the CBI. Companies can use this self -appraisal toolkit for rating on

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[18] Project Phase 1 report; Part of the EU Funded UNODC Project , "Support to Anti-Corruption in Nigeria" (FED/2012/306-220) (NGA X60) Report on the Ethics Framework in Nigeria. March 2017. Pg 4

[19] The Nigerian Stock Exchange,http://www.nse.com.ng/mediacenter/pressreleases/Pages/ NSE-CBi-Launch-Corporate-Governance-Rating-System.aspx

sound business ethics principles and practices, their corporate governance practices and their anti-corruption culture. The Nigeria Stock Exchange decided that from 2014, passing the evaluation using this toolkit will become a minimum standard for listing as a public company with the Exchange.

2.4.3. RULES

This is mainly used within the informal sector as associations within this sector form loose working relationship and do not always have full control over their members. Nonetheless, associations within this sector develop rules of conduct sometimes called a Constitution, bye-laws or regulations. These documents sometimes but not always, contain provisions typically found in codes of conduct or codes of ethics alongside the traditional provisions on member's rights, finances and voting rights. Often however, they are focused on enforcing compliance to formal decisions of the associations and the objectives of their existence with significantly less emphasis on ethics. A typical example is reflected in the box below.

Article 7, Section 1 of the Constitution of the Wuse Building Materials Traders Association, Abari Shopping Complex, Wuse Zone 5 Abuja H/Q

Packing of goods and Vehicles contrary to agreed/ approved places attracts a fine of N3000.00 (Three Thousand Naira) if not removed after 15 minutes of warning given by the taskforce elapses.

Ultimately ethics is not always high up in the agenda of informal associations as contents of their Constitutions and bye laws portray. These associations are based on loose relationships, focused on implementing the trade or vocation, and so are their bye laws, constitutions and rules. Many vocations are not strictly regulated, for example carpentry, welding, electrician, mechanics. There are no formal training and certification procedures that support implementation of formal ethics rules despite the importance of these vocations to our daily lives.

Perhaps it is important to mention two other important features of the Nigerian Ethics Environment:

a) Professional staff of public institutions carrying out their public duties in the specific areas of their profession are bound by the CCPO, as well as the code of conduct or code of ethics of their professions. Their employers have a responsibility to ensure that their actions comply with professional standards. However, when asked how this responsibility is carried out by their employers,

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[20] The Nigerian Stock Exchange, http://www.nse.com.ng/investors/becoming-an-investor/FAQs/Premium%20Board-%20Frequently%20Asked%20Questions.pdf

they point to the systems for managing ethics within the specific professional bodies. It is therefore not surprising that there are no records of these public agencies getting involved directly or otherwise in enforcing professional standards among their staff or coordinating with the relevant professional bodies to do so.

b) There is hardly a pure ethics code as distinct from a code of conduct in Nigeria. It would appear that organizations while using the titles inter changeably, have also deployed the approaches these two titles represent without differentiation. Many of the professional ethics codes are rules based, while also having provisions that propagate principles and value statements relating to honesty, integrity, respect for colleagues and confidentiality. Also, often organizational ethics codes setting out institutional ethos, principles and value statements also contain strict rule-based provisions and sanctions.

3.0 REVIEW OF THE CODE OF CONDUCT FOR PUBLIC OFFICERS (CCPO)

3.1 THE CODE OF CONDUCT FOR PUBLIC OFFICERS (CCPO)

The Code of Conduct for Public Officers consists of key provisions aimed at fostering integrity and rectitude in the public service. The provisions also make the Code a dependable anti-corruption instrument in Nigeria. Further, its location in the Constitution of the Federal Republic of Nigeria in the fifth schedule bestows on it a level of pre-eminence that is not available to other anti-corruption laws. The issues covered by the Code include prohibition of gifts or benefits except in certain circumstances, asset declaration, provisions to check conflict of interest and abuse of office. Other provisions are restrictions on post retirement involvement in government establishments, prohibition of foreign accounts, and prohibition of employment in foreign enterprises after retirement for certain public officers as well as restrictions on accepting loans for certain categories of public officers. The Code of Conduct Bureau monitors and ensures the implementation of the CCPO.

3.2 STATUTORY FUNCTIONS OF CODE OF CONDUCT BUREAU

The Code of Conduct Bureau has a clear mandate to ensure a corrupt free public service in all tiers of government in Nigeria and its functions are clearly provided for under paragraph 3 of the Third Schedule, Part 1, Section A of the 1999 Constitution of the Federal Republic of Nigeria. They are as follows:

a. To receive assets declarations by Public Officers made under paragraph 11 of Part 1 of the fifth schedule of the 1999 Constitution.

b. Examine the declarations in accordance with the requirements of the Code of Conduct or any law of the Federal Republic of Nigeria.

c. Retain custody of such declarations and make them available for inspection by any citizen of Nigeria on such terms and condition as the National Assembly may prescribe.

d. Ensure compliance with and where appropriate enforce the provisions of the Code of Conduct or any other related law.

e. Receive complaints of non-compliance with the Code of Conduct, investigate the complaints and where appropriate refer such matters to the Code of Conduct Tribunal[21].

Expressly in Paragraph 1(1) of the CCPO, it is stated that a public officer shall not put himself in a position where his personal interest conflicts with his duties and responsibilities while paragraph 2 (a) states that, a public officer shall not (a) receive or

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[21] Constitution of the Federal Republic of Nigeria, 1999, Fifth Schedule.

be paid the emoluments of any public office at the same time as he receives or is paid the emoluments of any other public office. The list of the officers mentioned here include the President, Vice President, Governor, Deputy Governor, Ministers of the Government of the Federation and Commissioners of the Governments of the States, members of the National Assembly and of the Houses of Assembly of the States, and such other public officers or persons as the National Assembly may by law prescribe. It also precludes the President, Vice President, Governor and Deputy Governor of states, Ministers of the Federal Government and Commissioners of States, members of the National Assembly and Houses of Assembly of States and such other public officers as the National Assembly may by law prescribe, from maintaining bank accounts in foreign countries.

In Paragraph 11(1) the Code emphasizes that every public officer shall within three months after the coming into force of the Code of Conduct or immediately after taking office and thereafter - (a) at the end of every four years; and (b) at the end of his term of office, submit to the Code of Conduct Bureau a written declaration of all his properties, assets, and liabilities and those of his unmarried children under the age of eighteen years. Sub section (2) states that any statement in such declaration that is found to be false by any authority or person authorized in that behalf to verify it shall be deemed to be a breach of the Code. Sub section (3) provides that any property or assets acquired by a public officer after any declaration required under the Constitution and which is not fairly attributable to income, gift, or loan approved by the Code, shall be deemed to have been acquired in breach of the Code unless the contrary is proved. The provision on declaration of assets and liabilities is the most topical in the CCPO. The purpose of this provision is to facilitate life style evaluations and check illicit enrichment by public servants. The intent of the Code is emphasized by the wording of the Article 11 of the Code which places the onus of rebutting the illicit nature of unexplained wealth on the public servant. Article 11 provides inter alia "Any property or assets acquired by a public officer after any declaration required under this Constitution and which is not fairly attributable to income, gift or loan approved by this Code shall be deemed to have been acquired in breach of this Code unless the contrary is proved."

The implementation of Article 11 on assets declaration has been criticized, particularly the failure of the CCB to make the declarations public. In an analysis of the implementation of the Code in the report of the 3rd Federal Integrity Meeting for the Justice Sector, the efforts of the Code of Conduct Bureau received very low marks. The document concluded that "very little was known to the public about the mandate or activities of the Code of Conduct Bureau, and no external assessment appears to have been made of its performance. The fact that there is no publication or disclosure of asset declarations, or even of the names of those who have made such declarations, does not allow for public trust or confidence in the process. The Bureau has not been effective, and it was suggested that efforts be made to better inform the community of its activities"[22].

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[22] Ten years of Justice Sector Reform in Nigeria: 2009, A 360 Degree Review

With the coming into force of the Freedom of Information Act 2011, it was expected that the public will have access to asset declarations by public officers, but the CCB has continued to deny access to requesting members of the public. The Bureau also seems to have challenges verifying assets or records of declaration made to it.

This is particularly so, given the low levels of documentation, record management systems, similarity of names and extended family and cultural settings in Nigeria. The Freedom of Information Law is a useful tool to garner public support in verifying declared information.

The Bureau insists that information on assets declared by public officers can only be made available to Nigerians after the National Assembly has enacted a specific law empowering the Bureau to make such records available to members of the public. The CCB's assertion that another law is required to enable public access to declared assets has been severally criticized.

The CCPO further provides that a public officer, except where he is not employed on full time basis cannot "engage or participate in the management or running of any private business, profession or trade" However, the Code goes further to exclude farming from this prohibition against "private business, profession, or trade". This is reinforced by provisions of Section 5 and 6 of the Code of Conduct Bureau and Tribunal Act [23]. Read together these provisions indicate that though a public officer employed on a full time basis is not allowed to participate in the management and running of any private business, profession or trade, such exclusion will not include farming. In ordinary parlance, farming is a business and generates assets of small and great value. While this exclusion indicates that public servants are allowed to farm and to run and manage a farm while in service, it does not clearly exclude farm assets acquired contrary to provisions of the Code from application of the Law. Assets are defined by paragraph 19 of the Code to include "any property movable and immovable and incomes owned by a person". A farm is certainly a property, and aspects of it can be movable while the land and buildings are immovable. Proceeds from farming remain income under the Code of Conduct for public officers.

In other words if farm assets are received as bribe, or are not declared as required under the Code or its size and volume are far beyond the rightly attributable or legitimate income of the public officer contrary to the Code, then there is a breach which is punishable under the Law. It appears that what is intended is to allow public officers to engage in some level of farming while in full time public service. However, these provisions are sometimes misinterpreted by public officers to mean an absolute exclusion of farming and farming assets irrespective of the size and level of investment from the application of the Code. This has resulted from a failure of the CCB to provide guidance or directives that support a consistent interpretation and implementation of the Code. It is suggested that the CCB should develop and apply special formats for declaring farming –related assets owned by public officers.

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[23] Code of Conduct Bureau and Tribunal Act Cap C15, LFN 2004

Further, it has been argued that the rational for making exceptions for farming for public officers in full time employment is to enhance agriculture and food sufficiency. This leads to the question of the size of farming allowable under the Code, and capable of being combined with full time employment without leading to abuse of office. The prevailing opinion is that allowable farming activities should be limited to subsistence farming as opposed to more elaborate commercial concerns. This is one area where a specific guideline from the CCB is necessary.

In the case of paragraph 4 of the Code which prohibits more than one remunerative position, the intent and purpose was to prevent public officers from receiving double remunerations from the government after retirement from public service. It states that while receiving pension from public funds, a retired public servant shall not accept more than one remunerated position as chairman, director or employee of - (a) a company owned or controlled by the government; or (b) any public authority. However legislators are exempted from the application of Article 4 by the provisions of Article 14 of the Code. This has given rise to arguments about whether legislators who are in full time elective positions should continue to receive pensions based on their prior public service positions.

In carrying out a comparative analysis of the Code with other ethics standards, the best instrument for consideration as a benchmark is the United Nations Convention Against Corruption (UNCAC).

By virtue of Articles 8(1) and 8(2) of UNCAC, State Parties are required to promote integrity, honesty and responsibility among public officials. State Parties are also obligated to formulate codes or standards of conduct for the correct, honorable and proper performance of public functions. By Article 7 (2) of the AUCPCC, State Parties are obligated to create an internal committee or a similar body mandated to establish a code of conduct and to monitor its implementation, and sensitize and train public officials on matters of ethics. Similarly Article 5 of the ECOWAS PROTOCOL provides that each State Party shall take measures to establish and consolidate National laws, ethical guidelines, regulations and codes of conduct that will eliminate conflicts of interest, emphasize methods of recruitment based on merit and provide thorough measures aimed at guaranteeing reasonable standards of living. State Parties are also required to implement policies to ensure that public officials do not take official decisions related to private business in which they have an interest.

The Nigerian legal framework for prevention of corruption partially complies with the UNCAC, AUCPCC and the ECOWAS Protocol. The text of the Nigerian laws and policies are largely compliant but also discloses implementation challenges. Some issues identified in this study include absence of specific guidelines on conflict of interest, gifts policy and public access to assets declaration by public officers. Other challenges include capacity for verification of declared assets which is compounded by ancillary gaps like the absence of Whistle-Blowers and Witness Protection Laws.

According to Article 8(3) of the UNCAC, States Parties are required to take note of relevant initiatives of regional, interregional and multilateral organizations, such as the International Code of Conduct for Public Officials [General Assembly Resolution 51/59

of 12 December 1996] and to ensure compatibility with such provisions. The CCPO has many provisions similar to the International Code of Conduct for Public officers, but is not fully compatible with it. While it captures such issues as conflict of interests, abuse of office, declaration of assets, also provided for by the international Code, it fails to emphasize **efficient and effective performance of the public official's duties in a fair, attentive and impartial manner**, as reflected in the international Code.   This addresses the question of competence or lack of it by those who undertake public duties.

Article 8.5 of the UNCAC, Article 7.1 of the AUCPCC and Article 5 of the ECOWAS Protocol require State Parties to establish a regime to ensure: that Public officials   make declarations about their outside activities, employment, investments, assets and substantial gifts or benefits from which a conflict of interest may arise. Article 5 of the ECOWAS Protocol requires that this declaration include income tax returns and be extended to at least spouses and dependent children of public officials. While provisions of paragraph 11 of the CCPO and Section 15 of the Code of Conduct Bureau and Tribunal Act requires these mandatory declaration of assets by public officials prior to assuming public office, and at the end of the service, or every four years, and extends the provision to spouses and unmarried children under 18 years of age, it does not require disclosure of income tax returns like the ECOWAS Protocol.

The requirements for declaration of assets, verification of declarations and the provisions that any property acquired by a public servant not fairly attributable to his income, gift or loan approved by the Code is a breach of the CCPO, provides a very good foundation that should enhance probity, honesty and good public image for public servants. However implementing these provisions has been the most contentious part of the Code.

Article 8.6 of the UNCAC obligates State parties to take measures to initiate disciplinary or other measures against public officials who violate the Codes or standards. By virtue of Section16 of the Code of Conduct Bureau and Tribunal Act, reports of breach are made to the CCB. The Law grants the Bureau powers to investigate such complaints and where necessary refer same to the Code of Conduct Tribunal. Section 20 of the Act establishes the Code of Conduct Tribunal (CCT) and vests it with powers to impose sanctions for infractions of the Code of Conduct. The sanctions the Tribunal may impose include; vacation of elective or appointed office, disqualification from holding public office and seizure and forfeiture to the State of any property acquired by corruption or abuse of public office. Further example of domestic compliance with the UNCAC provision can be found in Rules (160501 to 160503) Federal Government Public Service Rules, Rule No. 5 of the Foreign Service Regulations, and Section 57 of the Public Procurement Act (PPA) 2007.

However, the system in place does not appear compliant with Article 7.3 AUCPCC by which State Parties are required to keep up with technology with a view to increasing the efficiency of those responsible for developing disciplinary measures and investigation procedures in corruption and related offences. With a few exceptions, the Nigerian framework has made limited use of improving technology to fight corruption. The

declaration and verification of assets process is still manual, and reporting of infractions remains largely manual. This is common with most of the other Nigerian anti-corruption agencies and other MDAs, who are yet to fully embrace the huge possibilities that ICT holds for corruption prevention and detection in Governance.

Despite the enormous importance of the CCPO, many public servants are not fully aware of the provisions therein. In Nigeria, the asset declaration regime combines mandatory declaration with sporadic and random verification. Reliable statistics on the enforcement of the Code of Conduct is not readily available. Nevertheless, progress report from the CCB in 2014 showed that it issued 303, 911 Asset Declaration Forms (ADFs) and received (from returns) 167, 241 with estimated 2,337 defaults. The CCB by its own admission verified only 67 of those. It also received 79 petitions and complaints on non-declaration; investigated only 18 and closed 6 for lack of merit in the petitions. The records show that the CCB referred 39 cases to the Code of Conduct Tribunal (CCT) increasing the number of pending cases to 371. The CCB report does not disclose the number of such cases that are concluded by the CCT. Most of the cases of breach of the Code of Conduct by Politically Exposed Persons (PEPs) were either struck out or have not been concluded at the Code of Conduct Tribunal.

The CCB also reported that it trained about 8,348 public officials under its compliance training program, which it uses to sensitize the officials on why and how to complete the Asset Declaration Forms (ADF)[24].

The CCB which has responsibility for enforcing the provisions of the Act is besieged by many challenges and is unable to verify most of the assets declarations made by public officials. The more substantial problem does not seem to be the contents of the Code of Conduct itself, but rather, the implementation and enforcement. One of the ways of ensuring adherence and enforcement is to have specific guidelines on elements of the Code to clarify the blurred lines. The absence of these guidelines means that several key provisions have not been translated into actionable points leaving them inchoate. For instance, the CCB is yet to issue guidelines on what constitutes Conflict of Interest and Abuse of office; there are no thresholds and guidelines for gifts and establishment of gift registers; and there is lack of clarity on farming activities and assets as previously indicated.

In addition to the CCPO, there are Public Service Rules (PSR) and Civil Service Handbook in force in the Nigerian Public Service. The Public Service Rules are a set of rules guiding the conduct of public servants for the effective and efficient performance of their jobs. Included in these rules are conditions of service for public servants. The Public Service Rules (PSR) has undergone many changes in nomenclature from the colonial days to the present day. It started as General Orders (G.Os) instituted by the colonialists. Prior to independence, the G.Os served as guide for all government employees in Government Departments and Agencies. However, post-independence the name was changed to

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[24] For details, see Shehu, AY (2015) NIGERIA: The Way through Corruption to the well-being of a People, National Open University press, Lagos, pp.278-281.

Civil Service Rules, and later to the present title of Public Service Rules (Mustapha, 2008). The PSR covers a wide range of issues relating to the operation of the government bureaucracy including but not limited to appointment, resignation, discipline, probation, retirement and dismissal from service.

The Public Service is the vehicle for service delivery and governance and the quality of the public service largely determines the pace of development of any nation. This is because of the crucial role public servants play in the formulation and implementation of programs of governments. The public officers who are meant to propel the engine of societal growth through the bureaucracy must as a matter of principle, set good examples to other members of the society by acting with integrity. The Constitution of the Federal Republic of Nigeria 1999 (as amended) has therefore provided the template for the kind of behavior expected of the public service in terms of probity. But despite all these codes and rules, ethical challenges persist in the Nigerian public service.

Many reasons have been put forward for this situation. One that is always re-occurring is a culture of corruption and incompetence[25]. A research conducted in 2014 to determine the role of ethnicity and religion in staff recruitment in the public service in Nigeria, with public servants as respondents found that, whilst 39.3 % of respondents indicated that merit is a basis for recruitment, 35% said that it was not and 26.7% said they were not sure. Similarly when asked whether ethnicity and religion play a role in recruitment, 42.5% indicated that they do, 33.3% indicated that they played no role and 24.2% was not sure. The research found a high level of interference and manipulation of the recruitment process by the top administrative echelon and others, through exploitation of such factors as ethnicity, nepotism, favoritism, institutional and state politics, top government connections and outright corruption in determining who gets engaged in the Service.

The study found that the effect of this manipulation of staff recruitment and selection process in Nigeria is "a failed and incapacitated civil service that is unable or constrained from providing the desired and inevitable nexus between policy formulation and execution through a committed team of competent, capable, quality and service –minded workforce"[26]. This creates a huge integrity challenge in the service, and bequeaths it with a weak ethical foundation since ethics can hardly be divorced completely from competence. The impact of this level of influence of ethnicity and religion on morale in the service can only be imagined. This is also fundamental non-compliance with the requirements of international instruments to which Nigeria is signatory that government put in place systems that emphasize methods of recruitment based on merit and ensure efficient and effective performance of the public official's duties in a fair, attentive and impartial manner.

[25] The role of Public Administration in the Federal Government War Against Corruption in Nigeria; Charlie Nwaokeaku PHD, Public Policy and Administration Research www.iiste.org ISSN 2224-5731(Paper) ISSN 2225-0972(Online) Vol.4, No.12, 2014 https://www.iiste.org/Journals/index.php/PPAR/article/viewFile/18416/18699 assessed 31st August 2018
[26] Staff Recruitment and Selection in the Nigerian Public Service, What is to be done? Bernard Oladosu Omisere Phd and Bernadette Ivhaorheme Okufu Mrs ; International Journal of Human Resource Studies ISSN 2162-3058 2014, Vol. 4, No. 3 http://dx.doi.org/10.5296/ijhrs.v4i3.6367 assessed 31st August 2018

In order for the public service to be efficient and effective, there must be a desire, ability and willingness on the part of the public official to adhere to the Public Service laws and regulations, and not to violate them. The system must be substantially merit-based and able to provide its employees a reasonable standard of living. It is important to note that penal sanctions and punishment alone are not enough to curb public misconduct. There has to be patriotism, honesty, fairness, integrity, commitment, as these virtues are connected to competence.

 It is also essential that there are adequate remunerations and good working conditions for public servants. There should be a strong internal mechanism and institutional regulations to establish, monitor implementation and promote Codes of Conduct, ethical guidelines and similar rules. Strong, accessible and effective complaints mechanisms are also necessary.

The inclusion of the Code in the Constitution is major advantage as it guarantees a measure of safety from being weakened or repealed. It also helps to guarantee tenure of office holders especially those appointed into the Board of the CCB. However, in the reverse, that fact of being embedded in the Constitution has made the Code rigid and created difficulties in introducing improvements.   In particular, it has delayed the incorporation of current trends that could have assisted in making the Code a forceful instrument in the war against corruption.

The long and tedious procedure for the amendment of the Constitution makes it imperative to encourage the development of agency–specific ethics frameworks which will respond to emerging trends and ensure more flexible and efficient implementation.

4.0 REPORT OF FINDINGS

4.1. IDENTIFICATION AND CLASSIFICATION OF CODES AND ORGANIZATIONS IN THE SURVEY

This project requires identification of existing ethics codes across the selected public agencies, professional bodies, NGO's, private and informal sectors. It also requires an evaluation of the existing ethics frameworks. The survey captured a total of 181 organizations and the information gathered has been inputted into an electronic database (Annexure 1) to this report. For the reasons enumerated above, the electronic data base will continually be updated as more information becomes available.

Table 4.1.1   Table showing organizations surveyed from each group

Informal Sector Association	NGOs	Private Business Associations	Private Business Entities	Professional Bodies	Public Agencies
4	11	10	7	60	89

**Chart 4.1.1   Chart showing organizations surveyed from each group**
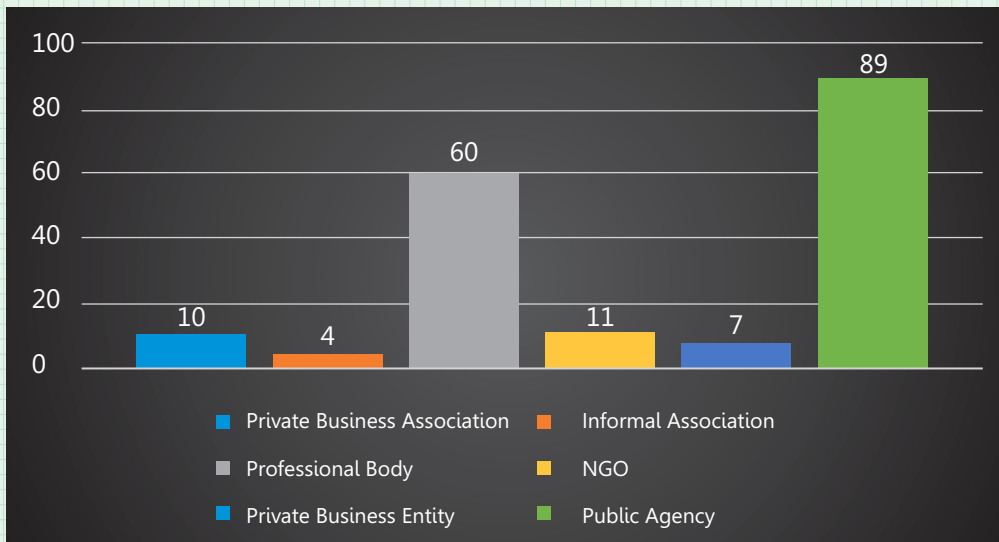
Eighty-Nine (89) Public Agencies, Seven (7) Private business entities, Eleven (11) NGO's, Sixty (60) Professional Bodies, Four (4) informal sector Associations, and Ten (10) Private Business Associations totaling 181 organizations are in the survey sample

Table 4.1.2   Table showing organizations with Codes of Conduct or Ethics other than CCPO

Either COC or COE	None	No Information
90	3	88

Chart 4.1.2   Chart showing organizations with Codes of Conduct or Codes of Ethics other than CCPO
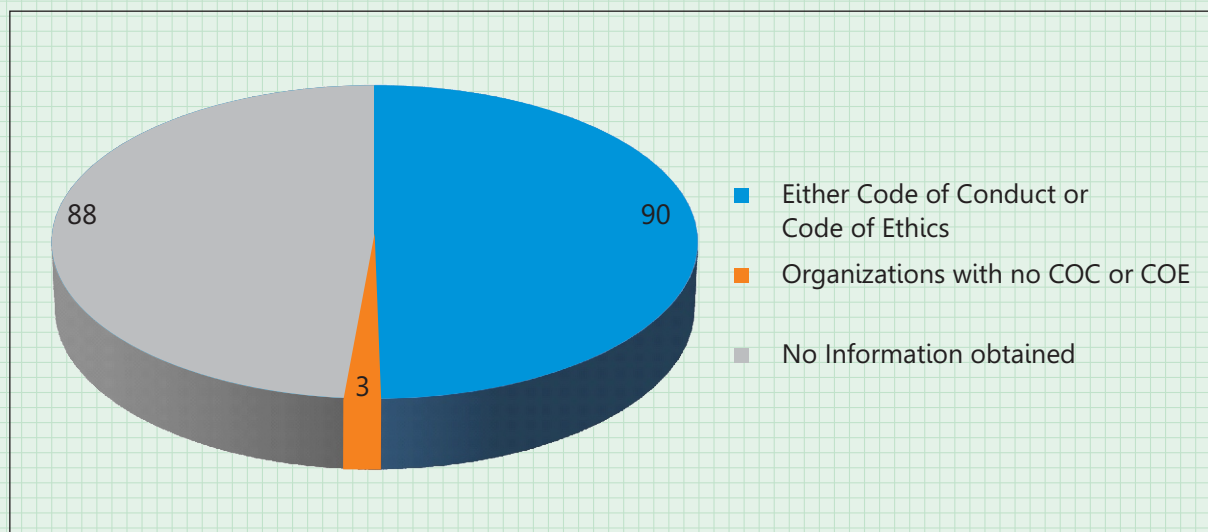
Overall, ninety (90) organizations surveyed indicated they have developed either codes of conduct or ethics for their members other than the CCPO. Three (3) organizations indicated they had no codes of conduct or ethics different from the CCPO. We did not receive submissions nor find any public sources of information regarding this issue for eighty eight (88) organizations. See Table 1.2 above.

Table 4.1.3   The table below illustrates the number of organizations indicating they have a code of conduct or code of ethics or both Code of Conduct and Code of ethics other than CCPO.

COC	COE	Both
35	45	10

Chart 4.1.3   Chart illustrating the number of organizations indicating they have a Code of Conduct or Code of Ethics or both Code of Conduct and Code of Ethics other than CCPO.

Legend:
- Organizations with Code of Conduct
- Organizations with Code of Ethics
- Organizations with both COC and COE
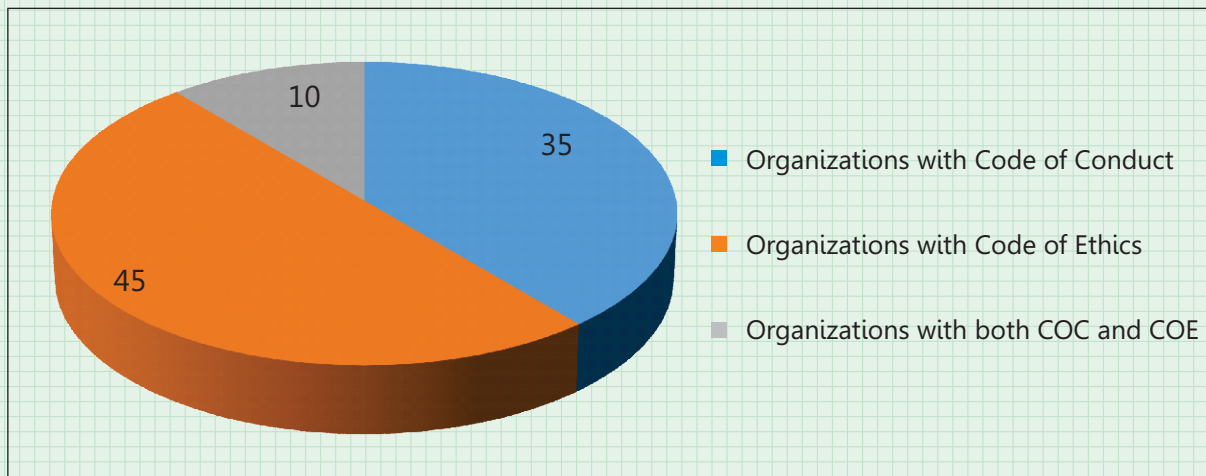
Chart 4.1.3   goes a step further to break down the ninety (90) organizations earlier indicated in Chart 4.1.2 as having either a code of conduct or code of ethics or both in addition to CCPO. Forty-five (45) out of the ninety (90) organizations indicated they have code of ethics, while Thirty-five (35) indicated they have a code of conduct. Ten (10) organizations indicated they have both a code of ethics and a code of conduct other than CCPO.

Instrument of Establishment of the various organizations surveyed

Legend: CAMA, Specific Legislation, No Information, FG Directives, CFRN
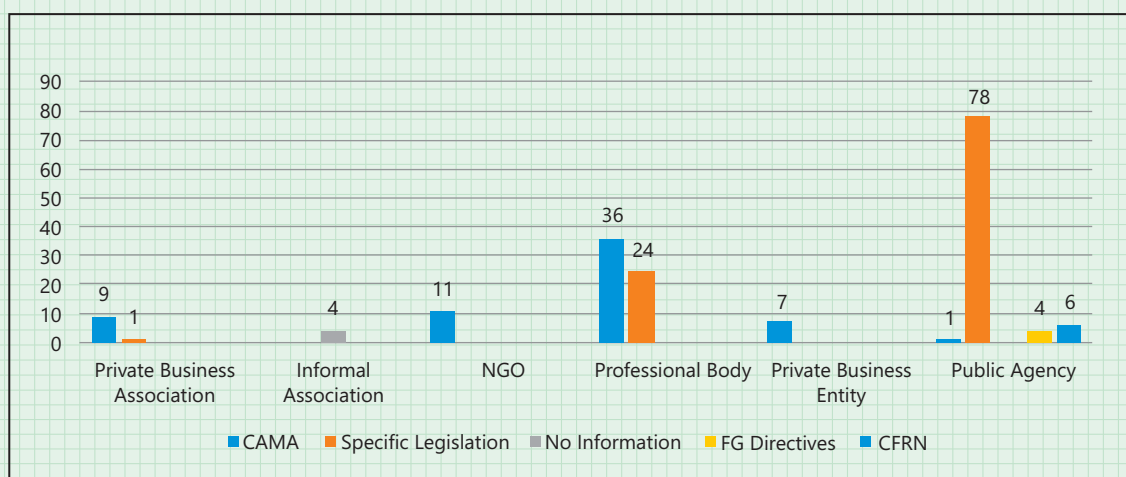
Chart 4.1.4   (Instrument of establishment of the various organizations surveyed)

Out of 89 public agencies surveyed, 78 are established by statute and 4 by Presidential Directives. Six were established by the Constitution, one of them, the National Petroleum Investment Management Services is a corporate service unit of the Nigerian National Petroleum Corporation (NNPC), even though it runs a full organizational structure. The last entity in this group is the National Power Training Institute, established by the Federal Ministry of Power, works and housing and registered under Companies and Allied Matters Act (CAMA). The Eleven NGO's and seven Business entities surveyed are all registered under CAMA.

Out of 60 Professional bodies surveyed, 24 are established by Statute and 36 are registered and operate under CAMA. Only four informal associations were surveyed. Ten private business Associations were surveyed. Nine of them are registered under CAMA and one is not registered.

Organizations indicating that they have Ethics lead at management level.

**Chart 4.1.5 Profile of institutions with Ethics Lead at Management Level**
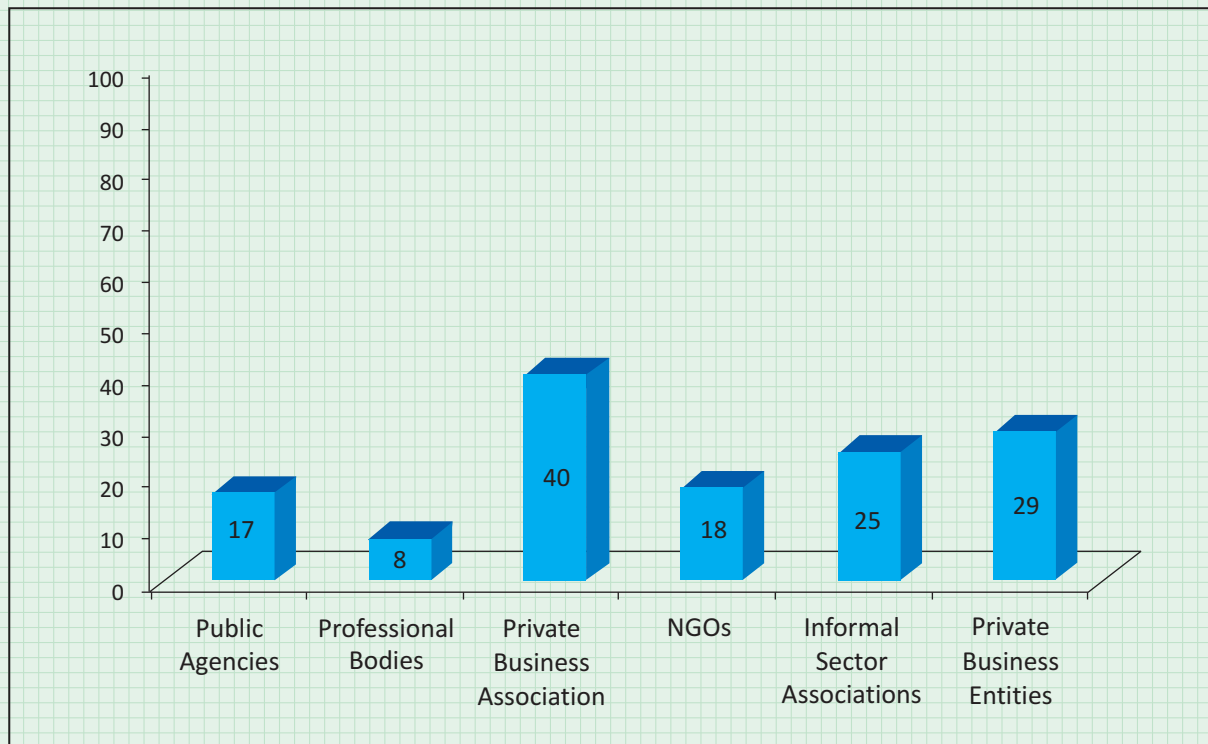
The position of the office or officer leading the organizations ethics effort is often an indication of the presence or absence of tone from the Top, and the importance attached to ethics in the organization. A minimal number of the organizations surveyed indicate they have an ethics lead who is a member of Senior Management. In the Public Sector, only 15 out 89 public agencies have indicated that they have ethics leads at top management level. Only five out of 60 professional bodies indicated that their ethics lead is a member of management. In the case of professional bodies, this is not necessarily negative since in many instances, heads of professional ethics (committees, tribunals, etc.) for professional bodies are independent senior professionals who are not necessarily members of staff of the organization regulating the profession. Only four of the ten private business associations surveyed indicated they have an ethics lead at management level. For NGOs, two of the eleven NGO's indicated that their ethics lead is a member of management. One of the four informal associations indicated that their ethics lead is a member of management, but presented no evidence that this position actually exists while two of the seven private business entities surveyed indicated their ethics lead was a member of management.

The obvious conclusion is that across board, tone from the top is very poor and perhaps the best score from all the groups comes from the private business associations, where 40% of associations surveyed indicated they had ethics leads at top management. If we consider the likelihood that some of the organizations that have indicated that their ethics lead is in management may not have been entirely accurate, the situation will become gloomy. In the public sector, the current scheme of service does not have any specific role or job description for an ethics lead at management level in the mainline agencies. However, lately agencies implementing the ICPC ACTUs mandate are beginning to ascribe the ethics role officially and in some cases un-officially to the Head of the ACTU unit established by the Independent Corrupt Practices and other related Offences Commission (ICPC). Also, some public regulatory bodies seem to operate slightly different structures that allow for this designation. This is however not yet mainstreamed within the civil service rules and scheme of service.

A good ethics framework takes cognizance of the tone from the top. Commitment to implementing ethics from top management in any organization is important. Interviews conducted with some surveyed organizations buttress the conclusion that commitment from top management is very low in most cases. Both the survey responses and interview results indicate that in most instances, ethics is not an issue that top management of public agencies regularly speak about or engage. The agency designated persons interviewed often indicated they were not in charge of ethics. In almost all public agencies surveyed, there are no dedicated personnel responsible for ethics. Of all the public agencies surveyed, only the CBN had a gift register.

As we will see later in this report, the survey reveals poor integration of ethics into induction and continuous staff training in organizations surveyed. The conclusion therefore is that tone at the top is yet to be achieved in most of the organizations surveyed.

Chart 4.1.6   Organizations indicating they have their own Organization specific Complaints Mechanism
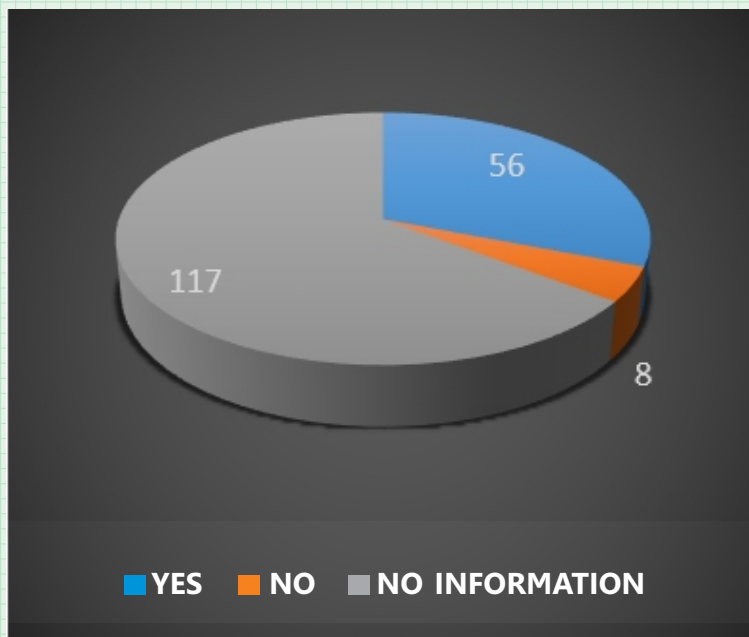
Out of the 181 organizations surveyed, Fifty-six[*27] (56) indicated they have established their own organization- specific complaint mechanisms other than CCPO, while eight indicated they have none. No information was provided by 117 organizations on organization specific complaint mechanism. This is significant. As already indicated, an analysis of the implementation of the CCPO in the 3rd Federal Integrity Meeting for the Justice Sector scored the CCB very low.[28] Amongst the public agencies, many of the organizations glibly claim to have the SERVICOM unit as an ethics unit and in others as a complaints structure, without evidence of any instrument conferring powers on them to resolve ethics or related complaints. In some instances the ACTU unit is referenced as an ethics unit. Sometimes this sounds like an official line to cover up inadequacies even in agencies not yet fully implementing the ACTU charter.

Chart 4.1.7   Public Agencies indicating they have their own organization specific Complaints Mechanisms other than CCPO

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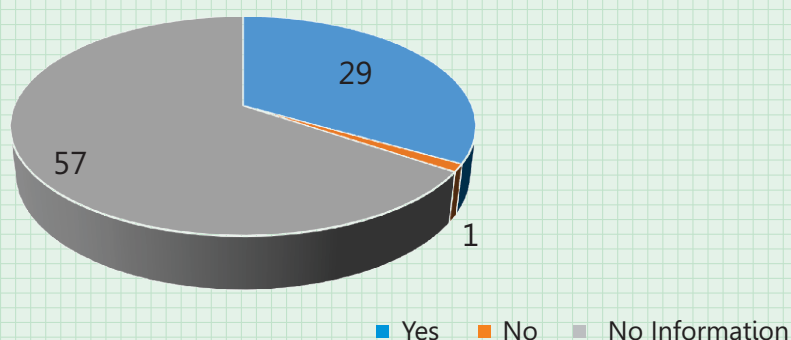
[27] This figure is exclusive of the CCB and CCT.
[28] Ten years of Justice Sector Reform in Nigeria: 2009, A 360 Degree Review

Further analysis carried out revealed that only Twenty-Nine[*29] (29) out of 89 Public Agencies indicated they have their own organizations specific complaint mechanisms. One (1) Public Agency (Nigerian Investment Promotion Commission) indicated that they do not have an organization specific complaint mechanism, whereas no information was found for fifty-seven (57) Public Agencies. It is likely that these fifty seven agencies are largely dependent on the CCB and CCT in the enforcement of ethics rules.

Table 4.1.4   Organizations indicating their codes have explicit Anti-corruption elements

Explicit Anti-Corruption Provisions in COC or COE	No response	Yet to be verified
24	150	7

Chart 4.1.8   Organization indicating their codes have explicit Anti-corruption elements
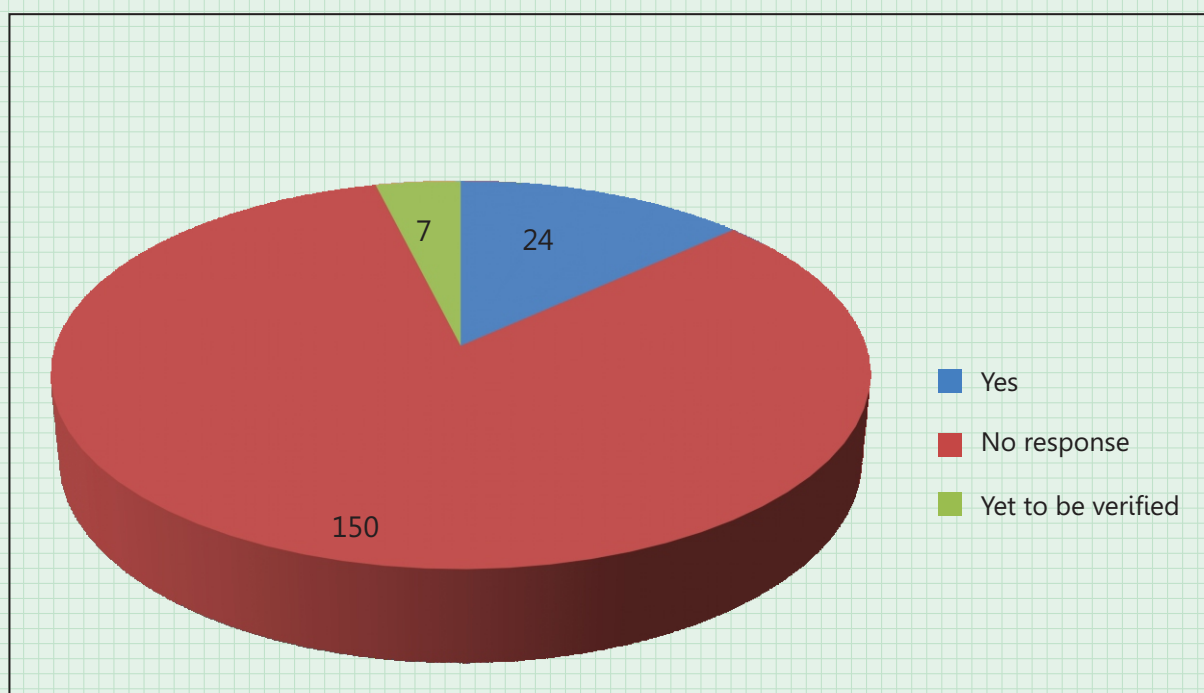
Only 24 organizations out of 181 surveyed indicated they have explicit anti-corruption provisions in their codes of conduct or ethics rules. 150 entered a no response to the enquiry. Many of the surveyed organizations are yet to make available their ethics codes or rules, despite repeated demands.

[*29] This figure is exclusive of the CCB and CCT.

The table and the chart below shows organizations with complaints procedures published on the website and accessible

Table 4.1.5   Organization with complaints procedure published on the website

Yes	No
23	158

Chart 4.1.9   Organizations with Complaints procedure published on the website and accessible to the Public
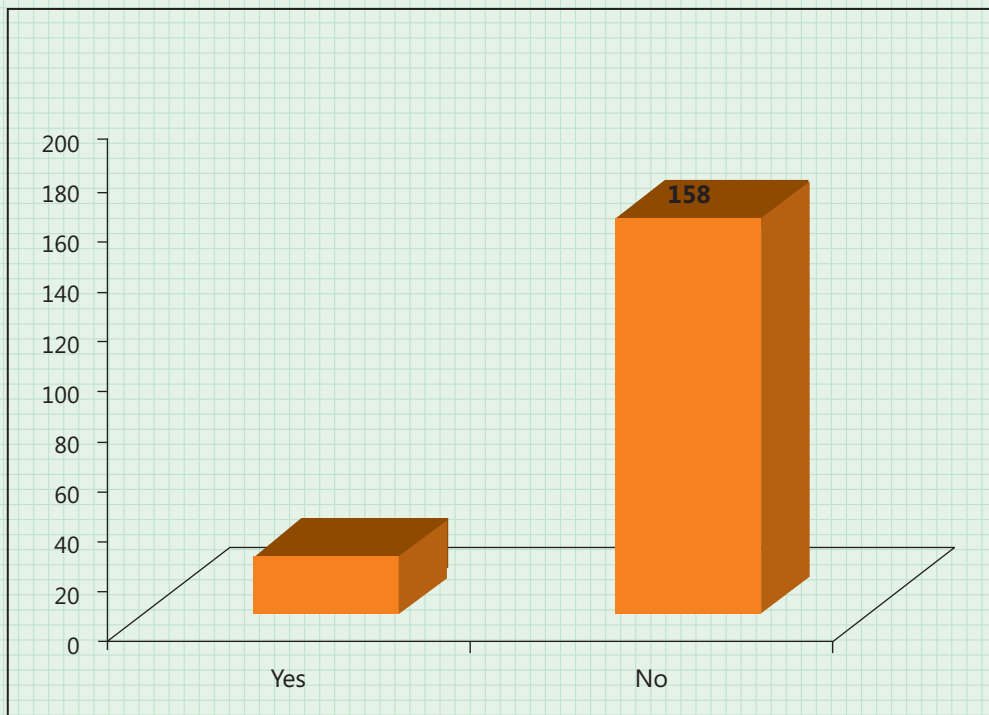
Easy access to complaint process recorded low figures as only 23 out of 181 organizations have their compliant process accessible on the web. Some other organizations claimed to have their complaint procedure on their website, but no such links were found on the websites. The data base has the URL of all surveyed organizations that have a website.

Chart 4.1.10 Outcome of complaints published and accessible to the public
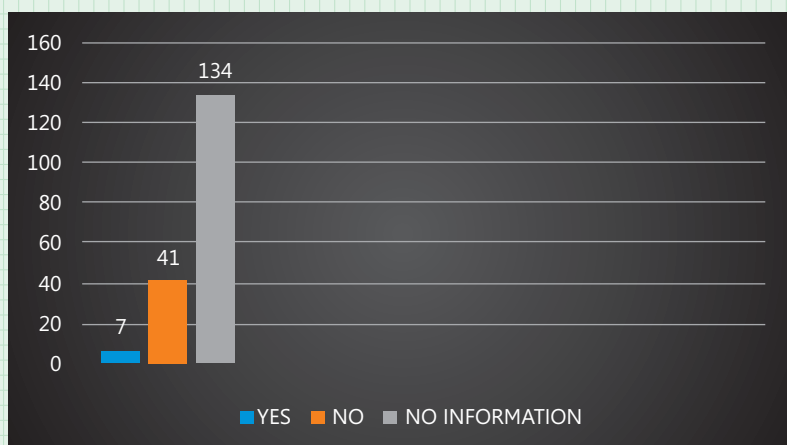
The details and outcome of complaints are also not readily available as only seven (7) organizations out of the 181 surveyed publish outcome of complaints. These seven include the Nigerian Bar Association, the Nigerian Medical Association (published in the Newspapers), the Code of Conduct Bureau, Code of Conduct Tribunal, Nigeria Customs Service, Securities and Exchange Commission and the Nigerian Electricity Regulatory Commission. This is significantly indicative of a lack of access to information on outcome of complaints across board.

Table 4.1.6   The table gives information on Public Agencies with Codes of Conduct or Ethics Instrument other than CCPO.

| S/N	NO	S/N	YES	S/N	NO INFO
1	Bureau Of Public Service Reforms	1	Bureau of Public Enterprise (BPE):	1	Abuja Environmental Protection Board
2	Independent Corrupt Practices And Other Related Offences Commission (ICPC)	2	Bureau of Public Procurement	2	Abuja Geographic Information System
3	National Information Technology Development Agency (NITDA)	3	Code of Conduct Bureau	3	Abuja Municipal Area Council
		4	Code Of Conduct Tribunal	4	Central Bank Of Nigeria (CBN)
		5	Corporate Affairs Commission	5	Consumer Protection Council
		6	Council for The Regulation of Engineering In Nigeria (COREN)	6	Energy Commission Of Nigeria
		7	Council for The Regulation of Freight Forwarding In Nigeria	7	Federal Housing Authority
		8	Economic And Financial Crimes Commission	8	Federal Judicial Service Commission
		9	FCT Judiciary	9	Financial Reporting Council

Public Agencies with a Codes of Conduct or ethics instrument or policy other than CCPO

S/N	YES	S/N	NO INFO
10	Federal Airports Authority Of Nigeria	10	Human Rights Commission
11	Federal High Court Of Nigeria	11	Industrial Training Fund
12	Federal Inland Revenue Service	12	Legal Aid Council Of Nigeria
13	Federal Ministry Of Aviation	13	National Agency For Food And Drug Administration And Control
14	Federal Mortgage Bank Of Nigeria (FMBN):	14	National Agency For The Prohibition Of Trafficking In Persons
15	Federal Road Safety Commission	15	National Broadcasting Commission (NBC):
16	Fiscal Responsibility Commission	16	National Broadcasting Commission (NBC):
17	Independent National Electoral Commission	17	National Bureau Of Statistics
18	Medical And Dental Council Of Nigeria	18	National Economic Reconstruction Fund (NERFUND)
19	Medical Laboratory Science Council Of Nigeria (MLSCN)	19	National Emergency Management Agency
20	National Judicial Council (NJC)	20	National Identity Management Commission
21	National Pension Commission	21	National Information Technology Development Agency (NITDA)
22	National Teachers Institute (NTI)	22	National Insurance Commission (NAICOM)
23	Nigeria Customs Service	23	National Lottery Regulatory Commission
24	Nigeria Extractive Industries Transparency Initiative (NEITI)	24	National Orientation Agency
25	Nigeria Immigration Service (NIS)	25	National Petroleum Investment Management Services (NAPIMS)
26	Nigeria Police Force	26	National Planning Commission
27	Nigeria Ports Authority (NPA)	27	National Power Training Institute Of Nigeria
28	Nigeria Press Council	28	National Salaries Income And Wages Commission
29	Nigeria Prison Service	29	National Sugar Development Council
30	Nigerian Communication Commission	30	National University Commission
31	Nigerian Electricity Regulatory Commission	31	News Agency Of Nigeria (NAN):
32	Nigerian Institute Of Public Relations	32	Niger Delta Development Commission (NDDC):

Public Agencies with a Codes of Conduct or ethics instrument or policy other than CCPO

S/N	YES	S/N	NO INFO
33	Nigerian Investment Promotion Commission	33	Nigeria Immigration Service
34	Nigerian Maritime Administration And Safety Agency (NIMASA)	34	Nigeria Postal Service
35	Nigerian Shippers Council	35	Nigeria Security And Civil Defence Corps
36	Office Of The Auditor General Of The Federation	36	Nigeria Social Insurance Trust Fund
37	Service Compact With All Nigerians (SERVICOM)	37	Nigerian Export Promotion Commission
		38	Nigerian Institute Of Social And Economic Research
		39	Nigerian Institute Of Social And Economic Research
		40	Nigerian National Petroleum Corporation
		41	Nigerian Nuclear Regulatory Authority
		42	Nigerian Prison Service
		43	Nigerian Television Authority
		44	Office Of The Head Of Service Of The Federation
		45	Revenue Mobilization Allocation And Fiscal Commission
		46	Securities And Exchange Commission (SEC)
		47	Small & Medium Enterprises Development Agency Of Nigeria (SMEDAN):
		48	Standard Organization Of Nigeria
		49	University Of Abuja

## Chart 4.1.11 Public Agencies with codes other than CCPO
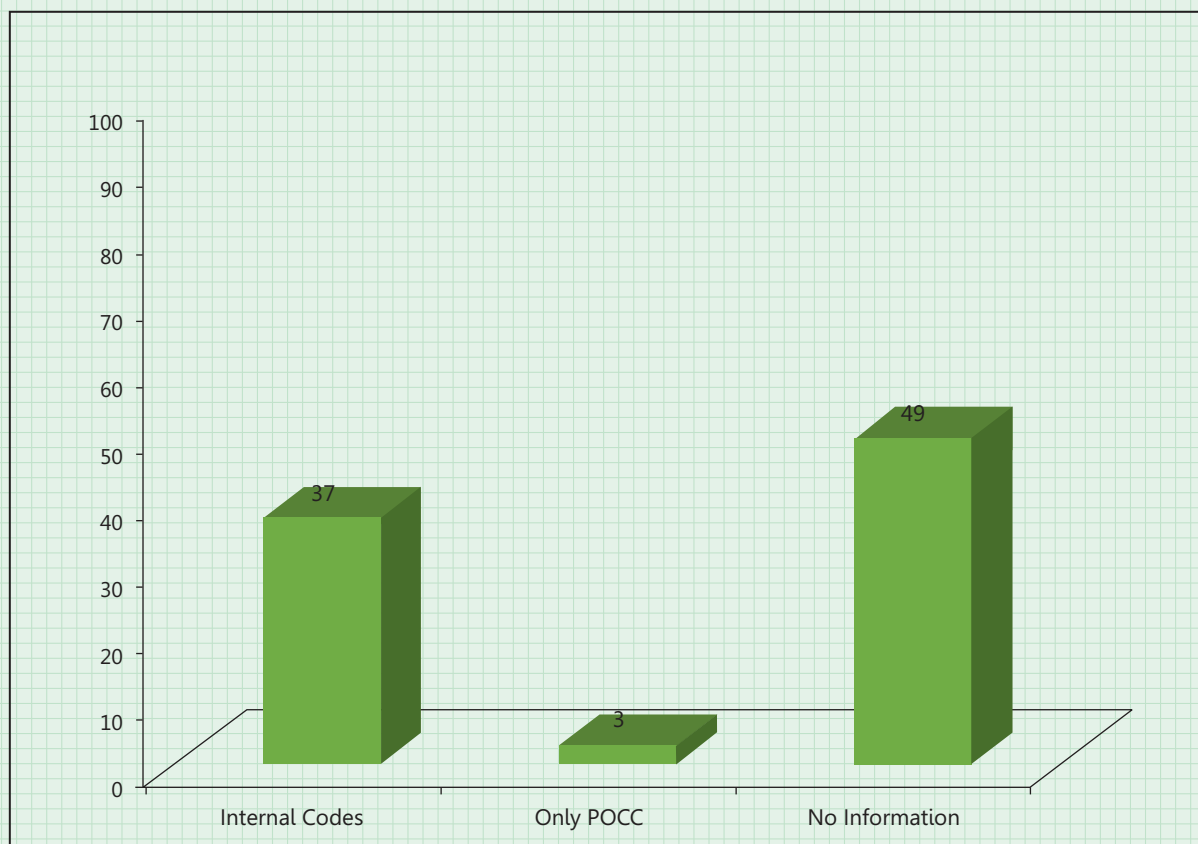
Out of 89 public agencies surveyed, thirty-seven (37) claim to have deployed an internal code of conduct, code of ethics or other instrument containing ethics rules other than the CCPO. Three (3) of these 89 organizations indicated that they have only the CCPO applicable to them and 50 did not provide information on whether or not they have any other codes of conduct or ethics rules deployed. It is probable that the 50 without further information have no other ethics rules deployed other than the CCPO. Also, we did not find any information as to whether the Nigeria Security and Civil Defense Corps (NSCDC) has a code of conduct or code of ethics for its staff in their daily operations, but found a code of ethics for NSCDC staff during elections.

All public agencies that completed questionnaires indicated that the CCPO was applicable to them. As already stated, 36 of them indicated they had other ethics instruments other than the CCPO. The EFCC is one of such agencies. The agencies also indicated that there was sufficient awareness and knowledge of ethics codes and instruments among their staff. However, information given by representatives of some of these agencies during oral interviews regarding their ethics framework did not always correspond with related documents. In some instances, there was a sense that the questionnaire responses represented an official version of things that may not always be in line with reality. Particularly troubling is that in some cases, staff indicated as representing their agencies for purpose of this survey did not appear fully aware or able to discuss the ethics framework in their agencies.
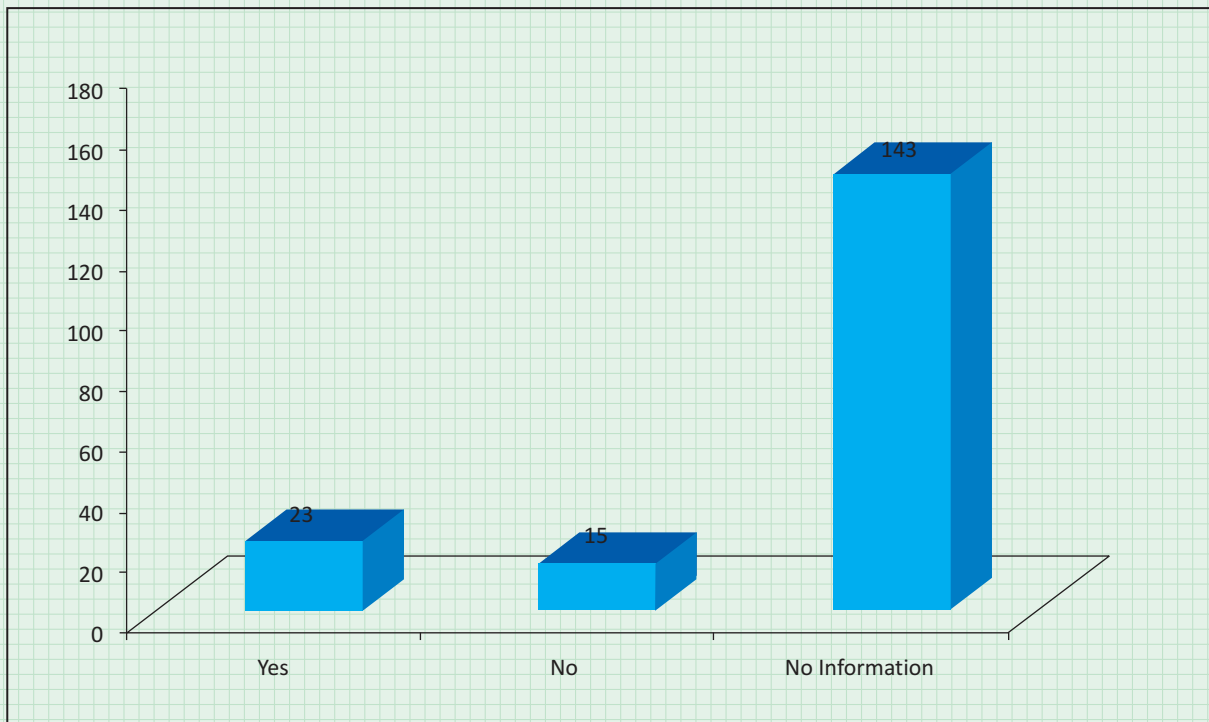
TRAINING

Chart 4.1.12   Ethics introduction in induction of new staff members
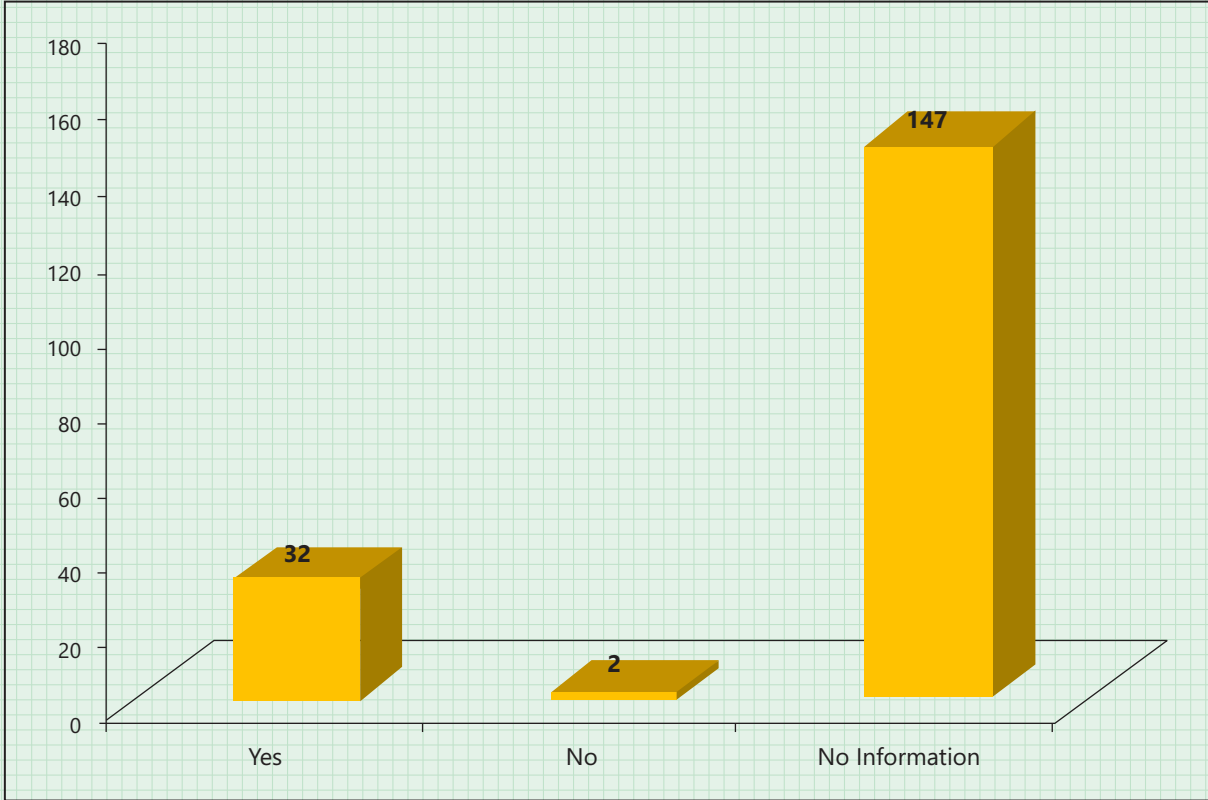
Training on ethics or Codes of Conduct can be categorized into two - induction training and regular continuous staff ethics training. Thirty two (32) out of 181 organizations surveyed indicate that there exists a requirement for ethics training during staff induction. For public agencies, there were indications that budget challenges often led to non-implementation of such programs. Two organizations indicated that they have no requirement for ethics training as part of induction of new staff while 147 organizations provided no information on this issue. This number is significant and clearly indicates that either these organizations do not have induction training for staff or that where they do, the subject of ethics is not reflected in their induction curriculum. The informal sector associations appear to have no induction processes or requirements. However professional bodies consider ethics training as an important part of qualification for membership. It is however not clear that once admitted as a member, these organizations routinely present refresher courses on ethics as an integral part of continued professional development. This is one area in which very few organizations have provided information for analysis as shown in the chart above.

Chart 4.1.13   This chart illustrates the regularity of   Ethics trainings in organisation

Twenty-three (23) out of one hundred and eighty one (181) organizations claim to organize regular ethics training. Fifteen (15) indicate that they do not. One hundred and forty-three (143) organizations provided no information on regular ethics training. This is significant as indications are that either these 143 organizations do not have regular continuing staff training programs or where they do, it may not have an ethics component. Oral interviews reveal that among organizations who claim to offer on the job continuing ethics training, budget constraints make it difficult for planned programs to be implemented. Some public agencies claiming to conduct continuous ethics training indicated during interviews, that they rely upon the CCB or ICPC to conduct training on ethics. BPE and NERC are examples.

A few public agencies such as FRSC, CBN and NIPC have dedicated departments and officers assigned the responsibility for continuous ethics training and seem to be doing better in this area. Some other public agencies interviewed indicate that when ethics training has not been provided, they expect staff to read up on ethics issues for purposes of taking their promotion examinations. The Shippers Council Anti-Corruption Policy issued in 2017 requires middle level and management staff to attend Anti-Corruption Policy and Standard Operating Procedure training annually. Such staff, the policy says will not be promoted until they have undergone this training except the Council was unable to make provisions for such training. It is still early to see how well this policy will be implemented.

Publicly quoted companies, as a result of the recent corporate governance rating system jointly implemented by the Convention on Business Integrity and Nigerian Stock Exchange have begun to pay more attention to ethics. The Securities and Exchange

Commission (SEC) with support from International Financial Center (IFC) launched a Corporate Governance Rating Score Card in 2015, which measures the role of Boards in ensuring implementation of ethics rules in quoted companies. However, this is yet to broadly resonate among already quoted companies. There is also the concern about SEC's ability to implement and successfully lead a corporate governance rating system, since by failing for example to prepare and publish its annual reports and accounts for four consecutive years, SEC itself, is currently not in compliance with the Investment and Securities Act (ISA) 2007 and the Code of Corporate governance and extant rules at the Capital Market[30].

The good news is that SEC established conditions for quoted companies in Nigeria and admission on the National Association of Securities Dealers and Over-The-Counter Exchange now includes performance on the Corporate Governance Score Card on a self-appraisal basis. On the flip side, this is a self-rating system, and it is hardly conceivable that any company will rate itself poor on this scorecard to the knowledge of a regulator. Though a small beginning, both SEC and the Nigeria Stock Exchange need to push this agenda aggressively.

The CSO's receiving international grants seem to be the only group surveyed that indicate they have regular ethics training for their personnel.

Some agencies indicate during oral interviews that SERVICOM units oversee their ethics framework, however, this is not entirely in line with SERVICOM mandate which was originally to improve service delivery. There is no program currently that specifically measures, reports or compares ethics compliance among public agencies, Professional bodies or among CSO's in Nigeria.

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[30] Page 1 The Nation Newspaper of Monday 6th August 2018

Chart 4.1.14 Shows Public Access to Codes on the website
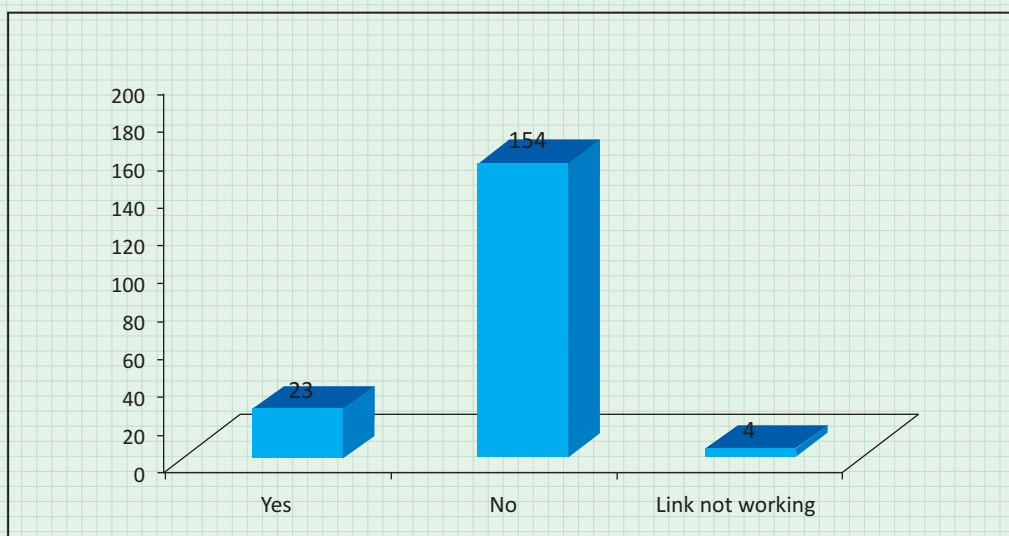
Out of the 181 organizations surveyed, only 23 organizations have their Code of Conduct or Ethics on their website. These are typically organizations that have an organization- specific code.

Only 7 out of the 89 public agencies surveyed have their code of conduct or ethics displayed on the website as indicated in the table below.

Table 4.1.7   Status of Public Agencies in respect of displaying Codes on the Website Page

| S/N	LINK BROKEN	S/N	YES	S/N	NO	S/N	NO
1	Code Of Conduct Bureau	1	Bureau of Public Procurement	1	Abuja Environmental Protection Board	13	Economic And Financial Crimes Commission
		2	Independent National Electoral Commission	2	Abuja Geographic Information System	14	Energy Commission Of Nigeria
		3	Medical And Dental Council Of Nigeria	3	Abuja Municipal Area Council	15	FCT Judiciary
		4	Medical Laboratory Science Council Of Nigeria (MLSCN)	4	Bureau Of Public Enterprise	16	Federal Airports Authority Of Nigeria
		5	Nigerian Institute Of Public Relations	5	Bureau Of Public Service Reforms	17	Federal High Court Of Nigeria
		6	Nigeria Press Council	6	Central Bank Of Nigeria	18	Federal Housing Authority
		7	Nigerian Maritime Administration And Safety Agency (NIMASA)	7	Code Of Conduct Tribunal	19	Federal Inland Revenue Service
				8	Consumer Protection Council	20	Federal Judicial Service Commission
				9	Council for the Regulation of Engineering in Nigeria (COREN)	21	Federal Ministry Of Aviation
				10	Corporate Affairs Commission	22	Federal Mortgage Bank Of Nigeria
				11	Council For The Regulation Of Freight Forwarding In Nigeria	23	Federal Road Safety Commission
				12	Energy Commission Of Nigeria	24	Financial Reporting Council Of Nigeria

Status of Public Agencies in respect of displaying Codes on the Website

S/N	NO	S/N	NO	S/N	NO	S/N	NO	S/N	NO	S/N	NO
25	Fiscal Responsibility Commission	37	National Identity Management Commission	49	National Teachers Institute	61	Nigerian Copyright Commission	73	Office Of The Head Of Service Of The Federation		
26	Human Rights Commission	38	National Information Technology Development Agency	50	National University Commission	62	Nigerian Drug Law Enforcement Agency	74	Petroleum Products Pricing Regulatory Agency		
27	Independent Corrupt Practices And Other Related Offences Commission	39	National Insurance Commission	51	News Agency Of Nigeria	63	Nigerian Electricity Regulatory Commission	75	Revenue Mobilization Allocation And Fiscal Commission		
28	Industrial Training Fund	40	National Judicial Council	52	Niger Delta Development Commission	64	Nigerian Export Promotion Commission	76	Securities And Exchange Commission		
29	Lagos State Judiciary	41	National Lottery Regulatory Commission	53	Nigeria Customs Service	65	Nigerian Institute Of Social And Economic Research	77	Service Compact With All Nigerians		
30	Legal Aid Council Of Nigeria	42	National Orientation Agency	54	Nigeria Extractive Industries Transparency Initiative (NEITI)	66	Nigerian Investment Promotion Commission	78	Shippers Council Of Nigeria		
31	National Agency For Food And Drug Administration And Control	43	National Pension Commission	55	Nigeria Immigration Service	67	Nigerian National Petroleum Corporation	79	Small & Medium Enterprises Development Agency Of Nigeria		
32	National Agency For The Prohibition Of Trafficking In Persons	44	National Petroleum Investment Management Services	56	Nigeria Ports Authority	68	Nigerian Nuclear Regulatory Authority	80	Standard Organisation Of Nigeria		
33	National Broadcasting Commission	45	National Planning Commission	57	Nigeria Postal Service	69	Nigerian Police Force	81	University Of Abuja		

Status of Public Agencies in respect of displaying Codes on the Website

S/N	NO	S/N	NO	S/N	NO	S/N	NO	S/N	NO
34	National Bureau Of Statistics	46	National Power Training Institute Of Nigeria	58	Nigeria Security And Civil Defence Corps	70	Nigerian Prison Service		
35	National Economic Reconstruction Fund	47	National Salaries Income And Wages Commission	59	Nigeria Social Insurance Trust Fund	71	Nigerian Television Authority		
36	National Emergency Management Agency	48	National Sugar Development Council	60	Nigerian Communication Commission	72	Office Of The Auditor General Of The Federation		

Chart 4.1.15 Public Agencies with their codes on the website
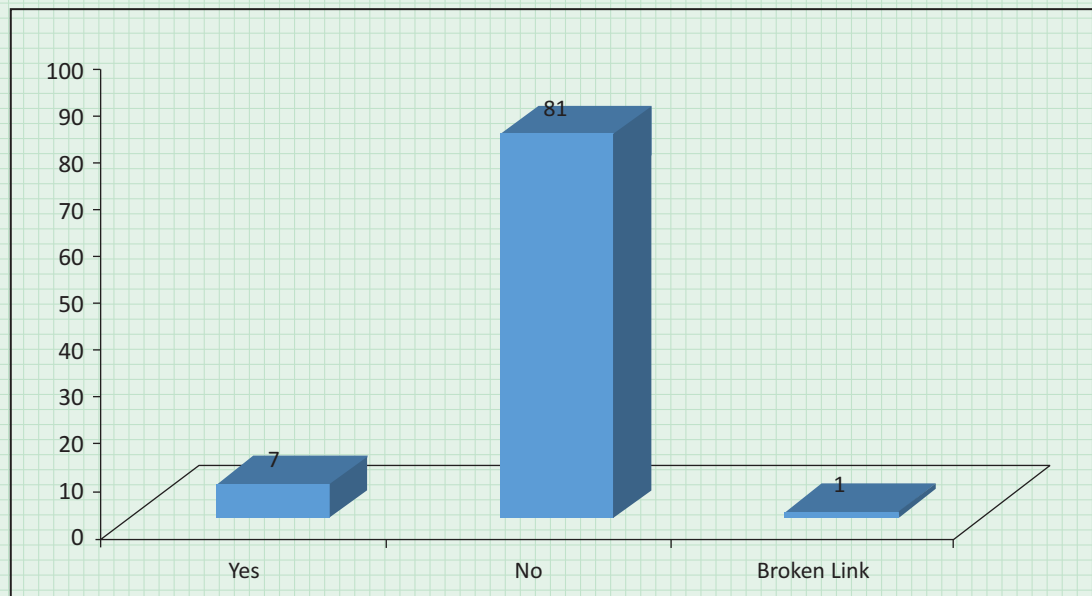
The Code of Conduct for Public Officers is on the CCB website, but staff of public agencies do not always have internet access. They are required to purchase hard copies of the Code, but few actually purchase it. As a result, though they know the Code of Conduct for Public Officers exist, they often do not have a personal copy for use. The Code of Conduct for Public Officers is sold on the streets, but most public servants interviewed could not produce a copy during the interview in their offices. This is also the case with private professional bodies where staff of these bodies and professionals visited could not immediately produce their professional codes in their offices. When the research team requested for copies from these organizations that do not have their codes on the website, we were required to apply in writing and the procedure to secure approval to release a copy to us has been fraught with bureaucratic delays.

The situation with private businesses and professional bodies is not entirely the same but similar. For example, the NBA Rules of Professional Conduct for Legal Practitioners 2007 is not available on the NBA website, but can be found on alternative legal community websites. The NSE does not have its Codes on its website. However, both Institute of Chartered Accountants of Nigeria (ICAN) and Association of National Accountants of Nigeria (ANAN) have their Codes on their websites. The Pharmaceutical Society of Nigeria only has a description of the Code of Ethics on their website.

4.2 PERIODIC REVIEW OF CODE OF CONDUCT OR ETHICS

The study has found that it is not a common practice for ethics codes to be periodically reviewed in Nigeria. Review of Professional ethics rules is driven by incidents or circumstances, rather than agreed and specified review periods. There are instances where ethics rules have lasted more than twenty years without review. For instance, the ICAN Code of Conduct was approved in 2009 and has not been revised till date. The Medical and Dental Council of Nigeria (MDCN) Code of Ethics was last revised in 2008, while NBA's Rules of Professional Conduct for Legal Practitioners 2007 is still in use without review. Of the organizations surveyed only three, Nigerian Society of Engineers (NSE), Council for Regulation of Engineering in Nigeria (COREN), and Bureau for Public Enterprises recently reviewed their Codes of conduct in 2017.

In the case of COREN, this was consequent upon a memorandum of understanding with ICPC. The revision is not based on the need for periodic reviews, but based on a specific intervention. Of the 181 organizations surveyed, only PENCOM and Julius Berger claimed in their responses to have set periodic reviews. PENCOM claims to have periodic revision of its Codes every 3 years, but presented no policy document to support this assertion. In point of fact, it has carried out three reviews in the last 12 years. Julius Berger claims on its website that its Code of Conduct is subject to regular reviews, but does not indicate a specific period for review. Its last review was in September 2016. Twenty two organizations indicated they have no review periods, while the rest provided no answers in their responses on this issue. Except in the two claimed cases, the practice of specific periodic review of ethics instruments is non-existent amongst public agencies, professional bodies, private businesses, NGO's and the informal sector in Nigeria.

Chart 4.1.16   The state of periodic review of Code of Conduct or Ethics
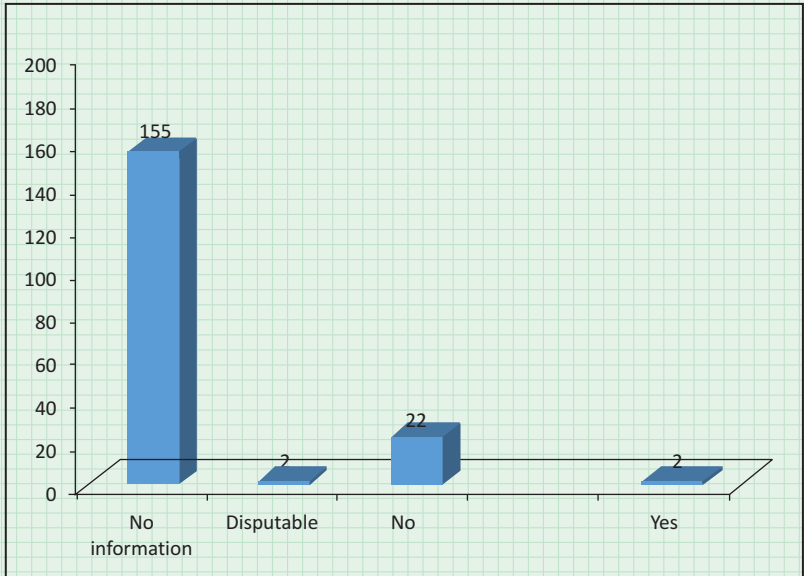
4.3 ACCESS TO AND ADEQUACY OF COMPLAINT AND REDRESS MECHANISMS

As already indicated above, only 27 organizations provide access to their compliant mechanisms on their websites. Many of the professional bodies indirectly place a huge cost burden on complainants that wish to make and pursue complaints of professional misconduct against their members. This arises from delays and postponements of hearings in investigation and determination of cases. In some instances, like the MDCN, the disciplinary tribunal sits on assizes. The complainant is expected to fund his travels to the different locations, where the tribunal will sit. This is in addition to the cost of producing witnesses and relevant documents before the tribunal.

Also, the disciplinary tribunal of the NBA sits in Abuja, and the cost of travel to Abuja is sufficient to make the tribunal inaccessible to many Nigerians living in other cities and rural areas. This is also applicable to ICAN and other professional bodies whose disciplinary tribunals sit in Abuja or Lagos only and whose compliant procedures are not visible or easily accessible on the website.

Another concern is the lack of feedback. In a lot of cases, the outcome of any complaint procedure is not published and made accessible. Among the 181 organizations surveyed, only seven publish decisions of administrative and civil complaints in journals and newspapers available to the public. These are CCB, CCT, NBA, NMA, Nigeria Customs Service (NCS), SEC and NERC. ICAN publishes similar decisions in its journal, which is only accessible to its members who purchase it. It is important that the public have access to decisions of complaint procedures.

The NBA follows a different approach. Its complaint procedure is on the NBA website http://www.nigerianbar.org.ng/index.php/report-a-lawyer__and its decision is sometimes published in the National dailies in circulation in Nigeria.

NBA Case Study

- NBA: The NBA handles complaints through the Legal Practitioners Disciplinary Committee (LPDC) sitting in Abuja. Its decisions are published in the National dailies and one such decision was published in Vanguard Newspaper dated May 23, 2013.

- In the words of the Newspaper, the LPDC had handed down a life ban to four legal practitioners (Mr Dominic Ntiero, Timipa Okponipere, G.C Monyei, and J.A Agwuncha). They are barred from either practicing the legal profession in Nigeria or ever identifying themselves as lawyers again, because they were found guilty of engaging in sundry acts of corruption that brought the legal profession to immense disrepute. Mr. Dominic Nteiro was accused of issuing a dud cheque of N6.3 million to one of his clients Rita Edet over a failed

agreement. Monyei, on the other hand, the Principal Partner at G.C Monyei and Co, was engaged by a company, GMNL sometime in 2003 to recover the sum of N9.2 million from the Edo State Ministry of Justice. NBA alleged that whereas Monyei had collected the sum of N5 million on behalf of GMNL on May 3, 2005, as a part payment of the debt, he converted it to his personal use.

- Before a decision is taken, the respondent lawyers have an opportunity to defend themselves before the tribunal. It is their duty to attend and defend themselves or they may choose not to attend, but if found guilty the LPDC will impose punitive sanction hence the decision above.

- Read more at: https://www.vanguardngr.com/2013/05/why-lpdc-barred-four-lawyers-for-life/

Apart from professional bodies, public officials have to be accountable to the public for services offered. In the public service, holding the service accountable is one of the ideals of SERVICOM, a rights-based unit of government whose mandate is to improve the quality of service in all MDAs of the Federal Government. It operates by working with MDAs in forming 'Service Compacts' which are a statement of service standards that members of the public can expect. The Compacts use measurable standards, so that service changes can be tracked. Some MDAs use SERVICOM as a complaint mechanism to resolve service quality disputes between the MDA and members of the public. This was reported in BPP, NIPC, NERC, and PENCOM amongst others. However, no official instrument has been found mandating SERVICOM to investigate and resolve complaints of ethics breaches, even though some surveyed organizations claim that SERVICOM acts in that capacity within their organizations.

SERVICOM has an officer in many MDAs who receive service quality complaints, handle these complaints and give feedback to the complainant. However, some MDAs have not effectively implemented the SERVICOM framework and simply put up the sign posts to claim the existence of a SERVICOM desk or unit.

Budgetary concerns -COREN CASE STUDY. Funding is a major requirement in facilitating improved knowledge and the deployment of Codes within an organization. Funding is required not only to train staff, members and professionals on the content of the Codes, but also to implement or enforce the provisions of the Codes. For instance, where there is a breach of the Code of Conduct, an organization should be able to conduct an inquiry and sanction the erring member. Our research reveals that funding for ethics implementation is a major concern for most public agencies and also some professional regulatory bodies such as COREN. COREN is dependent on the federal government for funding to run the Council. Its budget allocation is not usually sufficient and the Council often lacks the funding to investigate allegations of breach of its Codes of Conduct. By virtue of the fact that a breach of the Code of Conduct by a registered

engineer may involve site inspection and tests in different locations across Nigeria, the Council sometimes finds itself unable to carry out investigations and enforcement actions. This is the case with similar public agencies depending on the public budget and charged with regulation of different professional practices. This is certainly an indication of poor tone from the top of organizational and National leadership.

Specific budget requests on ethics programs are rare. It is either that agency heads and executive members of government do not consider ethics related budgets important or that over time they have come to the conclusion that the legislature may not approve such proposals and no longer seek them.

Implementation of Section 3.0 of the 2017 revised Engineer's Code of Conduct

COREN is a professional regulatory body established by Decree 55 of 1970 as amended by Decree 27 of 1992, now Engineers (Registration,) Act, CAP E11, 2004. It is empowered to appoint an Investigating Panel to conduct preliminary investigations into any case where it is alleged that a Registered Engineer has misbehaved in his capacity as such. The Investigating Panel determines if the Engineer should be referred to Registered Engineers Disciplinary Tribunal after the preliminary investigation. However, the panel requires funding to carry out its investigation functions before a case can be sent to the Disciplinary Tribunal. Lack of funding is a major setback for the council in its bid to implement the provisions of its Code

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COREN personnel indicate that they regulate only Engineers registered with them in Nigeria. They note that there are many other Engineers practicing in Nigeria that are not registered with COREN. In addition, they pointed out that infractions of the Codes are not always reported to the Council. COREN indicates that it is common for people to append the title Engineer to their names, even though they may not be qualified engineers. Also, they assert that people commonly work as Civil Engineers, even though they may have qualified only as Mechanical Engineers. They pointed out that, it is also common place to find craftsmen who have developed skills over a period of time, putting themselves out as Engineers. These signal red flags in the ability of COREN to effectively regulate the Engineering profession, as persons can easily breach the Codes, subvert any processes established by COREN without any consequences.

Instances of non-professionals claiming to be qualified professionals are not limited to COREN or to the professions alone. The different branches of the NBA in Nigeria have in numerous cases prosecuted people who are not qualified lawyers, found passing themselves off as lawyers.

This is also the case with the Police[31], and the Army[32]. In a reported instance, a fake police officer was said to have been acting as one for 15 years. The absence of a system for quick verification of such claims fuels these kinds of incidents.

COREN highlighted one other challenge which many other professional bodies and the public agencies also face. This arises where professional infractions also amount to a crime. The Nigerian Constitution guarantees every citizen a right not to be punished for a crime, except he has first been tried for the crime in a competent court. Thus if an ethics infraction also amounts to a crime, the courts have held that such a person is first entitled to a trial in a competent court before he or she can be punished. Unfortunately, criminal proceedings can take a long time to conclude. In cases where the professions punish such infractions without a prior criminal trial, the culprits enforce their rights to trial in a competent court and evade punishment for the ethics infractions. This regularly leads to the court nullifying the administrative punishment resulting from the ethics infraction. When the disciplinary processes are delayed to await the outcome of the criminal trial, the long delays in trial proceedings often create scenario's that make it difficult to return to administrative sanctions. The delays and appeals are often prolonged until witnesses are no longer available, or records are compromised. At the core of this challenge is poor drafting and definition of infractions in Codes of Ethics and related instruments, and poor couching of allegations for infractions before disciplinary bodies.

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[31] https://www.premiumtimesng.com/regional/south-south-regional/185727-fake-police-officer-arrested-in-delta. html and https://www.premiumtimesng.com/news/more-news/274060-arrested-fake-police-officers-been-in-business-for-15-years.html
[32] http://dailypost.ng/2018/06/07/nigerian-army-fake-soldier-nabbed-lagos/;
https://www.naija.ng/1100642-nigerian-army-arrests-fake-officer-onitsha.html#1100642 .

4.4. CHALLENGES OF IMPLEMENTATION OF THE CODES

Worldwide, public officials and professionals are expected to be held accountable for actions carried out in the course of their official or professional duties. In the Nigerian environment, ethics rules exist, but in many cases, the framework for implementation, monitoring, reporting, complaints handling, and periodic review either does not exist or is weak. This results in ineffectiveness of the disciplinary process, poor or no deterrence and sometimes disregard for rules of professional conduct.

The challenges are not limited to one particular agency of government or profession, business entity or informal association, but cuts across all, including the traditional professions. We observed in the course of this study, that there are a number of socio-cultural, internal and external influences contributing to the lapses in the implementation of Codes. The following have been identified as major challenges.

a) Professionals refuse or are largely reluctant to testify against their colleagues in disciplinary proceedings and court litigations. Specifically, there is often a reluctance to provide peer review and expert evidence required to prove breaches and to enforce sanctions in malpractice cases. This happens across board but more so in medical malpractice cases.

b) Diminishing of competence and merit in favor of nepotism as a basis for recruitment, reward and advancement is a major challenge to ethical behavior in the public service. The greater risk is in the fact that declining standards in the public sector ultimately lead to decline in other sectors.

c) The absence of a system for implementation, monitoring and reporting, substantially accessible to the public perpetuates these gaps and challenges and denies citizens evidence-based information for advocating for improvements.

d) There is a lack of awareness and understanding among professional bodies, that they require assistance with the drafting of their Codes of Ethics or Codes of Conduct. It was observed that sometimes professional misconduct in the Codes and indictments for misconduct before tribunals are couched in a manner equating them to existing criminal offenses. Consequently, if and when a member is sanctioned by a body for the misconduct, the member goes to court to challenge the sanction, based on the grounds that the misconduct as prescribed is also a crime. The Constitution requires that they be tried in a competent court and found guilty before they can be punished. As a result, such professional sanctions often fail court scrutiny. This huddle can be overcome by more elegant drafting of ethics rules and complaints for their breach.

e) There are bureaucratic and institutional bottlenecks to the effective implementation of complaint and redress mechanisms within the ethics framework of professional bodies. Many organizations regulating professions are public bodies established by statute and government has authority to constitute their Boards or appoint their chief Executives or other members. The Medical and Dental Council of Nigeria is a good example.

THE CASE OF THE MEDICAL AND DENTAL COUNCIL OF NIGERIA

The MDCN is a statutory body set up by virtue of Medical and Dental Practitioners Act Cap M8 LFN 2004. The Chairman of the Council is by law (Section 2 of the Act) to be appointed by the President of the Federal Republic of Nigeria. Section 15 of the Act provides for the establishment of the Disciplinary Tribunal and Investigation Panel which is charged with enforcing professional discipline in the medical profession. However, the Chairman of the Council is also a member of the disciplinary tribunal alongside other appointed members of council. Unfortunately, due to the fact that the President is yet to appoint the Chairman of Council for the MDCN for some years, the disciplinary tribunal has not been established to sit to hear cases of professional misconduct against medical and dental practitioners. MDCN is not alone in this predicament.

f)   The implementation of the CCPO is also challenged by the absence of guidance and clarity or implementation directives. For instance, the provision on gifts and benefits in kind is covered by Section 6(1), 5th Schedule Part 1 to the Nigerian Constitution. Under this provision, Public officers shall not ask for or receive gifts in the discharge of official functions. In the course of our interaction with the NERC for example, we were informed that while the CCPO prohibits the collection of gifts, the internal codes of ethics of NERC initially allowed the collection of gifts below the sum of N20, 000.00 (**Twenty Thousand Naira Only**). However, when the Commission discovered the disparity between their codes and the CCPO, it issued a circular prohibiting the collection of gift of any kind.

Notwithstanding the latter action taken by NERC, when Section 6 (1) of the CCPO is read alongside Section 6(3) of the Code, the need for implementation directives to support clarity is clear. Section 6(3) states as follows "A public officer shall only accept personal gifts or benefits from relatives or personal friends to such extent and on such occasions as are recognized by custom: Provided that any gift or donation to a public officer on any public or ceremonial occasion shall be treated as a gift to the appropriate institution represented by the public officer, and accordingly, the mere acceptance or receipt of any such gift shall not be treated as a contravention of this provision."

How does a person determine what type of gift is recognized by custom, given the fluidity of customs and the complex number of conflicting customary regimes of the different peoples that make up Nigeria? How does the system identify and determine that gifts are from friends and family given our extended family system and the fact that family members themselves and friends can become conduits to circumvent the system? These provisions leave room for speculation and the list of scenarios to circumvent these provisions can be numerous. Thus it is not clear why the CCB has not issued directives that clarify this provision in the CCPO.

In addition, there is no instrument detailing organizational responsibility to maintain gift registers and related reporting mechanisms. Such a document should not only require their establishment but set out details of the information they should contain. There is no mechanism by CCB to monitor such gifts and gift registers. Out of all public organizations surveyed, only the CBN was found to have a mechanism to implement the gift policy in the Code of Conduct for Public Officers.

CBN GIFT REGISTRY

The CBN has an internal Code of Ethics & Compliance and asserts that it trains members of staff annually on the Codes. Between January and February every year, Staff will also sign off that they have read the Code. The Codes have a general provision that prohibits the acceptance of gifts. This presupposes that a staff will naturally decline the receipt of a gift. However, in certain instances staff may feel compelled to collect a gift in order to avoid embarrassing or insulting the giver of the gift who may be a traditional ruler or government personnel. Such gifts are registered in the CBN gift register. With this record, a member of staff who receives a gift on behalf of the CBN can declare it and the Bank on its part can monitor compliance with its Codes and the CCPO. The Bank has a gift committee that disposes of the gifts that are in kind, and the value of the gift is given to charity. Of all the organizations surveyed, only CBN was found to have this system in place

5.0. FINDINGS

5.1. SUMMARY OF FINDINGS

The ethics infrastructure in Nigeria has a number of strengths, but there are many gaps and weaknesses. Of note and importance is the fact that the Code of Conduct for Public Officers has constitutional backing and is applicable to the entire Public Service. However, the study finds that neither the CCPO which is the national public ethics framework nor any individual organizations ethics framework among the organizations surveyed has achieved completeness and effectiveness based on the criteria deployed in this study. Further, there is no initiative currently to address it, and this may partly explain why weak internal processes persist across public sector agencies and corruption remains a national challenge. This study has also made the following findings:

- Citizens are very reluctant to complain about ethics breaches for many reasons including but not limited to: genuine fear of reprisals, delays, and cost of pursuing complaints to a logical conclusion. Other reasons include poor handling of complaints, low visibility of ethics complaints and redress mechanisms, and a general lack of confidence that complaints will be objectively investigated, and culprits punished.

- The CCPO is a broad document which is not subjected to periodic reviews and it therefore fails to address unique sector features or take account of emerging issues.

- In the Public Sector, the CCPO applies broadly and some public sector organizations do not see the need for sector or organization-specific ethics codes or written rules. This is in-spite of the fact that the broad provisions of the CCPO do not always address sector specific issues, and that implementation guidelines and directives do not exist.

- Some Public Sector organizations have written ethics codes or rules other than the Code of Conduct for Public Officers. However there is often poor integration of ethics rules with actual work processes.

- The Code of Conduct for Public Officers which is in the Constitution did not expressly require public institutions, states and local governments and their agencies to develop and implement Code of Ethics addressing their unique work environments, but does not also bar them from doing so. Most agencies have statutory authority to establish related rules provided they are not in conflict with the CCPO.

- Even where ethics codes exist, the four important elements of an effective ethics framework have not been found to coexist in any organization surveyed.

  These elements are:
  - ✓ Prevention (Guidance)
  - ✓ Management Framework

✓   Control and Enforcement

✓   Specified periodic reviews

- Professional bodies and some related agencies have developed codes of ethics, but commonly fail to periodically review these codes to address changing nuances of ethics infractions. The ethics codes themselves do not specify periodic reviews. This means that often times these codes do not address new ethical challenges that arise.

- The organized private sector and civil society organizations seem to have a better view of ethics rules and codes and CSO's with donor funding appear to have better corporate governance than others who don't, but gaps and weaknesses also exist.

- Increasingly, regulatory agencies overseeing sectors are developing new codes of corporate governance for individuals and the corporate bodies they regulate. These corporate governance codes often require development of ethical standards as well as monitor compliance with codes and related laws as is seen in the examples of PENCOM, CBN, NSE and SEC

- Poor compliance culture: The low compliance is partly as a result of poor systems to support effective deployment and implementation of ethics rules. In many instances, the codes are in a book, but not part of the work process..

6.0. RECOMMENDATIONS

The following are the recommendations arising from the study.

1. The passage of a comprehensive whistle-blowers law that among other issues protects people who make ethics related complaints or give evidence in related proceedings.

2. The establishment of a national online framework for regular monitoring and reporting on the quality and level of implementation of all public sector, professional bodies and private sector ethics rules in Nigeria, using the criteria for evaluation developed by this project or such other variations that may be agreed upon, including a system for regular reporting to the public on the outcome of complaints.

3. The government should support, encourage or mandate the Code of Conduct Bureau to unpack elements of the CCPO and issue specific guidelines on issues such as Conflict of Interest; Abuse of office; Gifts and Gift Registers; Professionals in public service operating independent professional practices; and Nature and size of farming activities public servants can engage in to ensure clarity. The CCB should also institute a framework for country wide monitoring of compliance with the guidelines.

4. The Code of Conduct Bureau should issue regulatory directives or policy guide that requires each organization in the public sector to develop ethics rules or codes that addresses its unique operational environment. Such a policy guide should also offer directives on how institutions can mainstream ethics in the workplace, and how they can resolve bureaucratic bottlenecks in handling matters related to codes of ethics and codes of conduct. This will aid in ensuring good top-level commitment to prevention. Such a policy guide may also be offered to willing private sector organizations including professional bodies. This should point them to how best to deploy digital tools to reduce the costs and drudgery complainants have to go through in reporting and proving their complaints.

    This should also include guidelines, advice and other information that will help citizens, agencies and professional bodies, more effectively identify and disclose conflicts of interest as well as other key elements of their Code. One way to do this is to create the mechanism for responding to questions and providing them with practical advice on the application of laws, rules and standards that govern their official conduct. CCB must regularly in collaboration with relevant organizations study ethics deployment and implementation in different sectors, and develop mitigation measures for risks and gaps found. The publication of ethics manuals to assist organizations with interpreting codes may also provide a useful support.

5. A fair and transparent complaint process that is visible and accessible to members of the staff & public, a strong disciplinary process to act on a complaint, and systems for recognition of exemplary ethical conduct in every public agency should be established and encouraged.

6. Professional bodies should be encouraged to ensure decentralization of Professional ethics tribunals to at least six zones in the country to avoid high cost to individuals pursuing complaints and where necessary seek amendment of relevant laws to achieve this objective.

7. There is need for increased public awareness on the importance of ethics in both the public and private sectors. Implementation and enforcement of code of conduct in Nigeria can be improved if greater cooperation and coordination are fostered among such critical public agencies as the Code of Conduct Bureau, the Code of Conduct Tribunal, the Nigeria Police Force, the National Orientation Agency, the Independent Corrupt Practices and Other Related Offences Commission, The Economic and Financial Crimes Commission, Technical Unit on Governance and Anti-Corruption Reforms and Civil society organizations focused in improving socialization around ethics and compliance to existing rules.

   The Inter-Agency task Team (IATT) should engage with the CCB to determine the modalities to unbundle the Code of Conduct for Public Officers, which in turn will facilitate easy interpretation, implementation and enforcement of its provisions. A central guideline collaboratively developed and issued by the CCB will assist MDAs domesticate the codes within their work environment.

8. A national ethics portal should be developed and domiciled with TUGAR. This portal should contain a database of ethics instruments and infrastructure in the public service and of all professional bodies in Nigeria. The portal should collate and publicly report decisions of complaint mechanisms of all ethics frameworks existing in the public and private sphere in Nigeria and maintain a list of debarred professionals in every profession. This system may be developed in collaboration with Civil Society Organizations.

9. Government should work with all Professional bodies to encourage the establishment of easy to use online systems for verification of qualification of professionals practicing in Nigeria.

10. There is need for a national Code of Corporate Governance applicable to all businesses that will have mainstreamed in it, measurable ethical component that promote public awareness of essential corporate values, and ethical standards or rules that enhance integrity of the market place. This will help build public trust, facilitate ease of doing business and support trade and investment.

11. Government should consider the development and application of a national ethics policy which establishes mandatory and measurable standards of ethics framework, and measurable goals, and periodic targets that public agencies need to meet and consistently provide the resources required to achieve such goals. The policy should set out a framework through which existing public institutions can collaboratively design and deploy a holistic national ethics program aimed at ensuring that the ethics infrastructure in every organization in Nigeria measures well against the four criteria for evaluation set out in this study. This will enhance the on-going corruption- prevention efforts.

ANNEXURE 1

ETHICS FRAMEWORK DATA BASE