



ASSESSMENT STUDY

‘SEIZURE, CONFISCATION and MANAGEMENT of PROCEEDS of CRIME in WEST AFRICA’

PROPOSED ESTABLISHMENT OF AN "ARIN" TYPE NETWORK FOR WEST AFRICA

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INTRODUCTION

Over the last decade, many regions throughout the world have been prone to an increasing threat resulting from various forms of illicit trafficking, embezzlement of public funds and corruption, which have impacted on country's governance structure and on their potential for economic and human development. West Africa is no exception.

Despite the efforts to respond to these criminal phenomena, a number of factors are preventing countries, including in West Africa, from effectively tackling organized crime in a most effective manner. In addition to the lack of human and financial resources, the level of sophistication and organization of criminal groups is increasing rapidly. This calls for an amended approach and for introducing new concepts into existing criminal policies.

One of these innovative concepts is the asset oriented approach to crime, which is increasingly being advocated at the global level. It encourages law enforcement and judicial authorities to focus on what motivates criminal business: its proceeds. An essential dimension of this approach is the identification, the seizure and eventually the confiscation of the proceeds generated by criminal activities.

Though still fairly new in the West Africa region, ECOWAS Member States have been making progress in this area over recent years by adopting more robust legal tools on asset forfeiture, mainly through legislation on anti money laundering and proceeds of crime. It is still hard to appreciate to what extent operational successes have been achieved, yet it is worthwhile furthering those efforts by ensuring that relevant criminal policies adequately target the proceeds of crime.

Enhancing countries' capacity to confiscate proceeds of crime is being advocated internationally by various international standards, regional and international bodies, and UN and other Conventions. At the global level, such policies are being implemented through enhanced focus on AML/CFT issues, and also through the establishment of dedicated domestic entities which specialize in the management of seized and confiscated proceeds of crime. Various initiatives have been taken internationally to boost information sharing and networking. These include the establishment of the Camden Asset Recovery Interagency Network (CARIN) and of similar ARIN type networks in various parts of the world. Such networks benefit to regional integration and improved information sharing around operational experiences and best practices in the field of asset forfeiture, thus adding to more effective efforts to combating transnational organized crime.

This report provides some insight into West Africa experiences in tackling proceeds of crime, identifying weaknesses as well as opportunities for increasing the effectiveness of existing regimes.

METHODOLOGY

This report results from a study of laws, mechanisms and measures in West African countries that address seizure, confiscation and management of proceeds of crime. It is based on desk research and review of relevant legislation and regulation, as well as on information gathered during field missions to the following seven countries: Benin, Cabo Verde, Côte d'Ivoire, Ghana, Nigeria, Senegal and Togo. The choice for these countries was given by the progress some of them has been making in tackling proceeds of crime, and by the concern to visit countries representing different legal traditions and with different official languages. The field missions took place from 14 to 26 January 2013 (Cabo Verde, Senegal, Côte d'Ivoire and Ghana) and from 11 to 21 February 2013 (Benin, Nigeria and Togo).

During these field missions, two independent consultants met with key government officials, law enforcement agencies, regional organizations and other relevant actors. Annex IV contains a list of all authorities met during the missions.

Information was collected on existing legal and institutional arrangements addressing AML/CFT in general and in particular on the seizure, confiscation and management of proceeds of crime. This included loopholes in legal frameworks and their impact, levels and mechanism of national cooperation, regional and international cooperation, levels of technological capabilities and IT infrastructure, and relevant experiences in this field.

Also, the report addresses commitment with policy makers on enhancing asset forfeiture regimes and on cooperating amongst each other through a regional network on asset forfeiture. The report wants to assess the feasibility of establishing such a network similar to the CARIN or ARINSA networks.

1. International standards, best practices and recommendations

International standards on anti-money laundering and on tackling the proceeds of crime resulting from drug trafficking, organized crime, corruption or other forms of predicate crime are captured in a range of legal instruments¹. The most important of those are probably some of the UN Conventions, UN Security Council Resolutions that address freezing of terrorist funds, and the FATF 40 Recommendations.

Even though anti money laundering policies are being advocated for over more than two decades, one should acknowledge though that enhanced focus on effective asset seizure, confiscation and management of laundered proceeds of crime has only come about fairly recently, with the creation of regional asset recovery networks such as CARIN or ARINSA, and with the 2012 revision of the FATF Recommendations.

The current FATF Recommendation 4 sets out the general requirement for countries to enable freezing, seizure and confiscation of property, proceeds and instrumentalities related to money laundering, predicate offences and terrorism financing, as well as property of corresponding value. Relevant measures should include the authority to: (a) identify, trace and evaluate property that is subject to confiscation; (b) carry out provisional measures, such as freezing and seizing, to prevent any dealing, transfer or disposal of such property; (c) take steps that will prevent or void actions that prejudice the country's ability to freeze or seize or recover property that is subject to confiscation; and (d) take any appropriate investigative measures.

The FATF Assessment Methodology² complements this Recommendation with a reference to income and other benefits derived from the proceeds of crime, similar to what is provided in Article 12 of the Palermo Convention. The latter goes in even greater detail by requiring confiscation and seizure to apply to proceeds of crime that have been transformed or converted, and also to cover the situation wither proceeds have been intermingled with property acquired from legitimate source.

Interestingly the Interpretative Note to Recommendation 4 requires countries to establish mechanisms that will enable their competent authorities to effectively manage and, when necessary, dispose of, property that is frozen or seized, or has been confiscated. These mechanisms should be applicable both in the context of domestic proceedings, and pursuant to requests by foreign countries.

¹Article 5 of the UN Convention on against Illicit Trafficking in Narcotic Drugs and Psychotropic Substances (Vienna, 1988), Article 12 of the UN Convention against Transnational Organized Crime (Palermo, 2000); Article 31 of the UN Convention against Corruption (Merida, 2003), Articles 3-5 of the Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime and on Financing of Terrorism (Warsaw, 2005), Article 16 of the African Union Convention on Preventing and Combating Corruption, Maputo, 2003.

² Methodology for Assessing Technical Compliance with the FATF Recommendations and the Effectiveness of AML/CFT Systems, February 2013, www.fatf-gafi.org

All West African countries participate in the FATF led global network against money laundering and terrorism financing through GIABA. GIABA was an observer to the FATF before obtaining associate membership status in June 2010. GIABA completed the first round of mutual evaluations of its member states in 2013.

2. West Africa Country responses

2.1. Legal framework for asset forfeiture

West African countries have very different legal traditions. Some have inherited the legal and institutional framework from civil law systems (either French or Portuguese), whereas others have modeled their judicial system on the common law. Despite these differences, all countries have several legal tools that enable them to seize and confiscate proceeds of crime. These tools are generally captured in various sources, which include the criminal code and laws on criminal procedure, as well as specific legislation addressing drug trafficking, other forms of trafficking, corruption or money laundering and terrorism financing.

Some of those legal tools more adequately address the tackling of the proceeds of crime than others. It has been observed in a number of countries that the provisions in the Criminal Code often use general wording and in many cases do not adequately take into consideration all aspects of seizure and confiscation of proceeds of crime, as required by international standards. They focus on the mere object and on the instrumentalities of crime, which reflect a classical vision of criminal policy. AML/CFT laws are much more innovative in this respect. They better reflect an asset oriented approach to fighting crime by focusing on the proceeds, including after their transfer or conversion, comingling with other assets, indirect proceeds etc..

Another important feature is that in most of the West African countries that have a legal system based on the civil law tradition, confiscation is considered a criminal sanction under the provisions of the Criminal Code³. This means that confiscation is ordered *in personam*, not *in rem*. One of the main implications of this principle is that it can only be ordered with a criminal conviction. Hence there is an important legal loophole when it comes to confiscating proceeds in case the defendant deceases before the end of the judicial procedure. The physical absence of the defendant at the trial, for whatever reason, is not a factor which prevents conviction and confiscation.

In most West African countries that inherited a legal tradition based on the Common law, non conviction based forfeiture is legally possible. Such mechanism does not require to prosecutor to prove the illicit origin of assets beyond reasonable doubt, but rather on the basis of a balance of probabilities, i.e. using the civil standard of proof. It should be noted though that few instances of non conviction based forfeiture are being reported in West Africa.

³E.g. Article 11 of the Criminal Code of Senegal.

2.1.a. Criminal Code, Criminal Procedure Code

Senegal

Several provisions of the Senegalese Criminal Procedure and Criminal Codes address seizure and confiscation respectively. Though a number of these provisions have been amended over the years, most of them in both codifications still date from 1965⁴. Under these Codes, seizures and confiscation in criminal matters essentially target the object and the instrumentalities of a crime.

Under the Senegalese Criminal Code, confiscation can either be general or specific. General confiscation⁵ targets all the goods of a convicted person, both movable or immovable. This mechanism has several restrictions. First, it only applies in case of conviction for specific categories of offences which are listed in the Criminal Code. Those include offences against the State, embezzlement of public funds⁶ and illicit enrichment⁷, but not money laundering or other forms of financial crime. Second, this confiscation is not mandatory, but has to be requested by the prosecutor.

Special confiscation is explicitly provided for in certain articles of the Criminal Code⁸. For all the offences where it is provided, this type of confiscation has a mandatory nature. However it explicitly targets the object and instrumentalities of an offence, not its proceeds. There is no reference to the possibility of confiscating property the value of which corresponds to the proceeds, or to cases where the proceeds would have been transformed or converted, in part or in full, into other property. Also situations where proceeds of crime were intermingled with property acquired from legitimate sources, or the income and other benefits derived from proceeds of crime are not reflected in the Criminal Code. These limitations do not make special confiscation a relevant tool with regard to fighting proceeds of crime.

The Criminal Procedure Code provides for similar restrictions on seizure, at the stage of investigation. The seizure of proceeds of crime are only referred to in articles 46 and 59 of the Code of Criminal Procedure which address cases where the offender is caught in the act. Yet by their nature money laundering or financial crimes in general do not qualify for applying these provisions. Only Article 87bis of the Senegalese Criminal Procedure Code provides for the possibility for the investigating judge (*juge d'instruction*) to take 'conservatory measures' on the assets of the defendant (*l'inculpé*). Apart from that the Code focuses only on seizing the object and instrumentalities of crime. It is worthwhile noting that there is no provision in the Criminal Procedure Code which enables the seizure of all or part of the assets of an individual, which would secure a general confiscation (cf above). The absence of such a mechanism can be considered as a major practical obstacle when implementing general confiscation orders.

⁴ At the time of writing this report, Senegal is conducting a major redrafting of both the Criminal Code and Criminal Procedure Code. This exercise will i.a. attempt to better reflect an asset oriented approach to crime but focusing on the seizure and confiscation of proceeds.

⁵ Articles 30 and following of the Criminal Code.

⁶ Article 152 and following of the Criminal Code.

⁷ Article 163bis of the Criminal Code.

⁸ E.g. Article 90, al. 2 (offences against the security of the State), and Article 289 of the Criminal Code (manslaughter).

Côte d'Ivoire

Côte d'Ivoire's Criminal Code⁹ provides for similar mechanisms of general and special confiscation. Both measures are considered as criminal sanctions that complement sanctions of imprisonment and fines. General confiscation¹⁰, which targets all or part of the assets of a convicted person, either movable or immovable, is mandatory in all cases where it is explicitly foreseen in the Law. Interestingly, whereas special confiscation¹¹ is optional for the instrumentalities of an offence, it is considered a mandatory sanction for the goods, movable or immovable, which are the *proceeds* of an offence. This provision is quite innovative for legislation dating back to the early 1980s. However there is no further degree of detail on addressing cases where the proceeds would have been converted or comingled with licitly acquired assets, or for income and other benefits derived from proceeds of crime.

The Criminal Procedure Code¹² addresses seizure in a rather summary matter. It distinguishes seizure at the stage of preliminary enquiry and seizure by an investigating judge¹³. In both cases though the provisions in the Code essentially target 'papers, documents and other objects required to reveal the truth'. The adoption of a new Criminal Code in 1981 was not accompanied by specific provisions that would adequately have targeted the seizure of proceeds at the stage of investigation in view of securing a general or special confiscation of proceeds provided in Articles 57 and 63 of the Criminal Code.

Togo

Togo adopted a new Criminal Code in 1980¹⁴ and a Criminal Procedure Code in 1983¹⁵. The provisions on seizure in the CPC are very similar to those in Côte d'Ivoire. When it comes to confiscation, the Criminal Code only distinguishes between confiscation for criminal offences as opposed to confiscation for felonies (*délits*). For criminal offences the confiscation is a general one, which targets all or part of the assets belonging to the convicted person¹⁶. In the case of a felony, the judge can order the confiscation of one or more movable assets of the convicted person as a substitute for the fine or for a term of imprisonment under three months¹⁷.

The only provision that addresses confiscation more in detail was introduced in the CC by the Law n° 2002-002 of 20 February 2002. The new Article 208 of the CC, which addresses corruption

⁹ Law n° 81-640 of 31 July 1981 instituant le Code Pénal.

¹⁰ Article 57 and following.

¹¹ Article 63 and following.

¹² Law n° 60-366 of 14 November 1960 portant Code de Procédure Pénale. The provisions on seizure have not been amended since.

¹³ Article 97 of the CCP.

¹⁴ Loi n° 80-01 du 13 août 1980 instituant Code Pénal.

¹⁵ Loi n° 83-01 du 2 mars 1983 instituant Code de Procédure Pénale.

¹⁶ Article 23 of the CC.

¹⁷ Article 28 of the CC.

involving public officials, provides for the possibility to confiscate the amounts or assets illegally acquired by the author of the offence, other than the assets that have to be restituted. In case the assets were not seized, or if they cannot be found, the confiscation targets an amount corresponding to the value of those assets. The latter provides a rare example of confiscation of equivalent value, yet its application is limited to cases of corruption involving public officials.

Cabo Verde

Under domestic law in Cabo Verde, judicial proceedings in criminal cases can result in assets being declared lost to the State ("*perda de bens a favor do Estado*"). The current version of the country's Criminal Code¹⁸ and Criminal Procedure Code¹⁹ provide broadly worded provisions on restrained assets, yet those target primarily the object and instrumentalities of the crime rather than the proceeds. Articles 98 and 99 of the Criminal Code provide for mechanism to compensate damage incurred by the victims by selling these assets, and to safeguard the rights of bona fide third parties. Seizure has to be ordered by a Judge or by a Public Prosecutor²⁰. In case it is decided by a law enforcement officer the seizure has to be confirmed by a magistrate within 48 hours. Seized assets have to be stored at the secretariat or in another suitable room of the tribunal, or if this is not possible the judicial authority can designate a custodian who will keep the assets and produce them as required by the judicial procedure.

2.1.b. legislation on countering specific forms of predicate crime

Anti-drug legislation

Further to the UN Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988, most West African countries adopted specific legislation which incriminates drug production and trafficking, and which i.a. provides for the confiscation of drug money and related proceeds.

Unlike the provisions in the Criminal Code, Senegal's anti drug legislation²¹ contains two provisions that specifically address the confiscation of the drug *proceeds*. They use language which is directly drawn from the UN Convention and complement a wide range of measures on confiscation and destruction of illicit drugs and other psychotropic substances. Article 117 provides for the mandatory confiscation of the drug proceeds, including the movable and immovable goods into which the proceeds have been transformed or converted. It also enables the confiscation of legitimately acquired goods with which the proceeds have been comingled, as well as the revenues and returns derived from these proceeds or from the goods after their investment or transformation.

¹⁸ The Cabo Verde Criminal Code was adopted by Legislative decree n° 4/2003 of 18 November 2003.

¹⁹ The Cabo Verde Criminal Procedure Code was adopted by Legislative Decree n° 2/2005 of 7 February 2005.

²⁰ Article 243 of the Cabo Verde Criminal Procedure Code.

²¹ Loi 97-18 du 1er décembre 1997 portant Code des Drogues.

This confiscation also affects third parties who own these proceeds or goods, unless they can demonstrate that they were not aware of their illicit origin. In addition, Article 118 of the anti drug law provides for the possibility to confiscate all or part of the goods of the convicted person that were licitly acquired, whatever their nature, movable or immovable.

Even though their implementation is limited to the production and illicit trafficking of narcotic drugs, these provisions were the first ones in Senegal to specifically target *proceeds* of crime in such a degree of detail. This law explicitly targets proceeds after their conversion into other goods and address the situation of comingling with legally acquired assets, e.g. when proceeds are deposited on a bank account that already holds funds from a legal origin. Finally they require to confiscate the revenues and returns such as the rent of real estate into which the proceeds would have been invested.

Countering corruption, fraud and related offences

Nigeria's Corrupt Practices and Other Related Offences Act, 2000 provides for the possibility for non conviction based forfeiture. Where in respect of any property seized under the Act there is no prosecution or conviction, the ICPC may, before the expiration of twelve months from the date of the seizure, apply to a judge of the High Court for an order of forfeiture if there is satisfactory evidence that such property has been obtained as a result of or in connection with an offence under the Act.

The CPRO Act 2000 also provides for a presumption mechanism²², which *de facto* reverses the burden of proof on the defendant. In any proceedings for an offence under the Act, where there is proof that the persons concerned accepted, obtained, solicited, were given any gratification, or otherwise agreed on such gratification, the corrupt intention and the knowledge as to the circumstances set out in the particulars of the offences under the Act shall be presumed, until the contrary is proved.

²²Section 53, CPRO, 2000.

2.1.c. Anti-money laundering and other legislation on proceeds of crime

All West African countries adopted a law on anti money laundering, which draws on the international standards contained in the FATF Recommendations, and which contain wording taken from the major UN Conventions, such as the UNTOC and UNCAC. As a result, those laws contain specific provisions on seizure and confiscation as required under FATF Recommendation 4²³.

WAEMU countries²⁴

Senegal was the first Member State of the West Africa Economic and Monetary Union (WAEMU) to transpose the Uniform Law on the Fight against Money Laundering²⁵. The Law results from a bill drafted by the BCEAO on the basis of the WAEMU Directive on the Fight against Money Laundering, 19 December 2002. All WAEMU Member States adopted the same Uniform Law between 2004 and 2007. In all those countries the AML Law is by far the most elaborate legal tool that can be used for purposes of seizing and confiscating proceeds of crime.

The Uniform AML Law provides for the confiscation of laundered proceeds of crime through both mandatory and optional confiscation²⁶. The consistency between both regimes is unclear, yet the provision on **mandatory confiscation** seems to be more straightforward and detailed. It provides that in all cases of conviction for money laundering, or attempted money laundering, the courts shall order the confiscation to the benefit of the Public Treasury of the proceeds derived from the offence, of the movable or immovable goods into which those proceeds were transformed or converted and, up to their value, of the legitimately acquired goods with which the proceeds were comingled, as well as the returns and other advantages derived from the proceeds, from the goods into which they were transformed or invested, or from the goods with which they were comingled.

Under the Uniform AML Law, money laundering is defined by an all crimes approach²⁷. Hence the provision that mandates the confiscation of laundered proceeds provides a solid basis to tackle illicit funds derived from whatever form of predicate crime.

In the few cases of conviction for money laundering based on this law²⁸, the confiscation of the laundered proceeds was ordered, though limited to the proceeds that had actually been seized in Senegal. In one of those cases, they related to real estate, bank accounts and vehicles. Among those was a building acquired with illicit funds consisting of apartments that were being rented out. Yet the confiscation related only to the buildings, without being extended to the accumulated rent. Even though one of the three bank accounts was legally held by the infant son of the defendant, the judge decided to order the confiscation of the substantial amount of funds on this account which was beneficially owned by the defendant. In another case, the confiscation order only related to the

²³ Former Recommendation 3 of the FATF.

²⁴ The West African Economic and Monetary Union consists of the following countries: Benin, Burkina Faso, Côte d'Ivoire, Guinea Bissau, Mali, Niger, Senegal and Togo.

²⁵ Loi Uniforme n° 2004-09 du 6 février 2004 relative à la lutte contre le blanchiment de capitaux

²⁶ See Article 41, section 10; Article 42, section 2 and Article 45 of the Uniform Law

²⁷ See Article 2 of the Uniform AML Law.

²⁸ Corr. Dakar n° 526/10 - n° 2224/08, 22 June 2010, and Corr. Thiès, n° 305/12 - n°3347, 22 May 2012.

amount seized on the defendant's bank account, which resulted from an international wire transfer corresponding to a fraud scheme. None of the other amounts that had been recorded on the bank account were confiscated. The amounts were substantial, given the economic profile of the account holder, yet they could not be linked to a specific predicate offence.

Interestingly the Uniform AML Law introduced the principle of **criminal liability of legal entities**. Traditionally legal instruments such as Criminal Codes or laws that incriminate specific criminal conducts only subject individuals to criminal sanctions. In some instances they acknowledge the involvement of legal entities in criminal schemes, but still limit the criminal liability to the individuals, directors or managers, acting on behalf of this entity²⁹. The AML Law goes further by introducing the concept of holding legal entities liable for laundering, which is still very innovative in many jurisdictions worldwide, including in West Africa.

The very reason why criminal liability of legal entities is captured in the international AML/CFT standards is obvious. Many typologies identified by the FATF or by domestic authorities worldwide confirm the widespread use of legal entities as a vehicle to move illicit funds through the financial system. They make it more difficult for law enforcement and judicial authorities to identify the beneficial owners of the funds, thus adding a layer of anonymity to the transactions, and also enable the launderers to operate more easily at the international level, e.g. as part of commercial transactions. From a purely legal point of view the laundered proceeds belongs to legal entities, hence jurisdictions that only consider criminal liability of individuals would yield only limited results in fighting money laundering or financial crime in general. Convictions for money laundering would only result in terms of imprisonment and fines but the actual proceeds would be extremely difficult to recover because they are not legally owned by the convicted individual. The latter could then fully benefit from the proceeds of his criminal activities at the end of his term in jail. This would jeopardize the very purpose of AML/CFT efforts, which is to have the proceeds of crime returned to the State.

Given the limited number of convictions for money laundering, it is unclear whether legal entities have been convicted so far in any of the WAEMU countries.

Nigeria

Other countries in West Africa provide for criminal liability of legal entities in the case of money laundering, such as Nigeria³⁰. Under its Money Laundering (Prohibition) Act 2011, either a person or body corporate can commit the offence of money laundering. In case of conviction, the body corporate is liable to a fine of not less than 100% of the funds and properties acquired as a result of the offence committed. Where a body corporate is convicted for money laundering, the court may order that it shall thereupon and without any further assurances be wound up and that all its assets and properties shall be forfeited to the Federal Government.

²⁹ E.g. Article 276 of the Senegalese Criminal Code.

³⁰ Section 15 and 19 of the Money Laundering (Prohibition) Act 2011.

Under Article 33 of Cabo Verde's most recent AML Law³¹, confiscation of the proceeds of crime is not mandatory, but can be requested by the Public Prosecutor. Interestingly, the Law introduces a presumption of the illicit origin of goods, deposits or shares in the following three scenarios: (1) when they are disproportionate to the revenues of the accused, (2) when it is impossible to determine the licit character of their origin, or (3) when the accused provided false responses to the questions asked by the judicial authority about his/her economic and financial situation. Either of these three situations constitutes an indication of illicit origin, which can bring a judge to confiscate the goods, deposits or shares.

Cabo Verde was among the first countries in West Africa to introduce such a mechanism which shifts the burden of proof of the illicit origin of assets on the accused, rather than on the Prosecutor. In the country's most recent case of conviction for drug related money laundering³², the defendants argued that this provision was in contradiction with fundamental principles guaranteed by the Constitution, such as the presumption of innocence, the right not to incriminate oneself, *in dubio pro reo*, and the right to private property. The Court did not follow these arguments though, considering that confiscation had to be considered separate from the guilt for the actual criminal offence. Article 33 does not presume a defendant's guilt and the Prosecutor still has to provide full evidence that an offence has been committed. Considering also confiscation as a civil sanction, it is merely meant to remedy situations of unexplained wealth or disproportion with a defendant's known revenues, once it has been proved that serious offences have been committed. The Court decided that requiring a defendant to clarify such unexplained wealth or irregularities in his revenues should not be considered as a disproportionate measure to apply.

This being said, the Court limited the presumption *ratione temporis*, by applying it to the assets acquired from the moment the defendants started to involve in the illicit activities. On the other hand the confiscation would not be restricted to assets legally held by the defendants, but include those held on their behalf by close relatives or other third parties, or which would have been sold on well below their actual value. This would remedy attempts of fraud. Eventually, in addition to eight individuals being convicted to prison terms between 9 and 22 years, and three legal entities being imposed criminal fines, the Court confiscated real estate (over twenty buildings and pieces of land), fourteen vehicles, a boat, cash, fifty six bank accounts, securities and shares in company capital. Interestingly the decease of one of the individuals involved in the money laundering scheme did not prevent the confiscation of assets held by his heirs.

³¹ Lei n° 38/VII/2009 of 20 April 2009, B.O. 27 April 2009

³² Tribunal Judicial da Comarca da Praia, n° 185/2012 of 28 June 2013, also known as the "Lancha Vadora" case. The Prosecutor's Office appealed against the ruling.

Section 46 (2) of Ghana's Anti-Money Laundering Act, 2008 provides for a similar presumption mechanism. It states that in a trial for money laundering, the accused person may be presumed to have unlawfully obtained pecuniary resources or property in the absence of evidence to the contrary if the accused person (a) is in possession of pecuniary resources or a property for which the accused cannot account and which is disproportionate to the accused person's known sources of income, or (b) had at the time of the alleged offence obtained access to personal pecuniary resources or property for which the accused cannot satisfactorily account.

Ghana's most comprehensive set of provisions on search, seizure and freezing of proceeds of crime is contained in the Economic and Organised Crime Office Act, 2010. The Act establishes the Economic and Organised Crime Office, which has authority to investigate and prosecute serious offences such as offences involving financial loss to the State, human trafficking, prohibited cyber activity, tax fraud etc. Also money laundering and terrorism financing are listed as serious offences which the EOCO can investigate and prosecute whether or not information was disseminated by the Financial Intelligence Centre.

Section 45 of the Act provides a presumption mechanism which shifts the burden of proof, similar to Section 46 (2) of the AML Act, 2008. It states that in determining whether or not a confiscation or pecuniary penalty order should be made, the Court shall presume that the property or income which is the subject of an application for confiscation was acquired as a result of a serious offence. The burden of proof that the property or income which is the subject of the application or the declaration of property and income is lawfully acquired property is on the person convicted for the offence in relation to which the application is made.

In addition, when the EOCO charges a person with an offence under the EOCO Act, its Executive Director may serve on that person a notice to make a declaration of that person's property and income. In case of an application for confiscation, the Court shall also presume the property and income contained in this declaration was acquired as a result of the serious offence. In case the Court finds that any property or income was intentionally or negligently excluded by the declarant, the Court shall make an order for their confiscation.

2.2. Institutional arrangements

All countries appear to have provisions that assign responsibility to certain government entities along the process of dealing with proceeds of crime. The most general provisions are contained in the Criminal Code and assign overall responsibility to law enforcement and judicial authorities. Prosecutors and Judges, and in some cases law enforcement officers decide on seizure and confiscation of criminal assets.

Awaiting the outcome of a judicial procedure, seized assets have to be maintained properly. Several institutions or entities may intervene in this process.

When deciding to confiscate assets, judicial authorities order the transfer of their legal ownership to the State. At both stages proper action has to be taken in order to manage those assets.

2.2.a. identification, tracing and location of proceeds of crime

An asset oriented approach to fighting crime requires investigators to uncover criminal networks by identifying and tracing the proceeds generated by their illegal activities. This can include bank accounts or money trails, but also other assets into which the initial proceeds have been converted such as real estate, vehicles or other luxury goods.

In West Africa, like in many other regions in the world, law enforcement is still focusing much on the predicate offence, its authors and instrumentalities. Hence many efforts still need to be pursued in bringing about a fundamental shift in approach to investigating crime. Relevant legislation and institutional arrangements have been introduced in recent years, and some agencies have been acquiring experiences in conducting financial investigations. These include financial intelligence units, specialized law enforcement agencies or police departments such as those described in this section.

The Attorney General is the head of all prosecuting agencies in Nigeria, and several entities have authority to engage in investigation and prosecution on the basis of specific legislation. This includes **Nigeria's Economic and Financial Crimes Commission (EFCC)**, and the **Independent Corrupt Practices and Other Related Offences Commission (ICPC)**. The Director of Public Prosecution operates under the Attorney General and its mandate is not limited to certain offences. The on-site mission identified that the Office of the Director of Public Prosecutions focuses primarily on predicate offences rather than on money laundering or other forms of financial crime.

The EFCC has a range of powers which enable it to identify, trace, freeze, confiscate or seize proceeds derived from terrorist activities, economic and financial crimes related offences, or the properties the value of which corresponds to such proceeds. The EFCC may, on its own initiative, start investigations into properties of any person if it appears that the person's lifestyle and extent of the properties are not justified by his source of income.

Cabo Verde recently adopted a law³³ which enhances the country's overall regime on criminal asset management, and which is a direct response to challenges and opportunities identified in recent proceedings for major drug trafficking and money laundering related cases. The law establishes two new structures, the Asset Recovery Office (*Gabinete de Recuperação de Activos - GRA*) which aims at enhancing coordination among various law enforcement agencies in identifying and seizing criminal assets, and the Asset Management Office (*Gabinete de Administração de Bens - GAB*) which is in charge of managing certain assets involved in criminal proceedings.

Cabo Verde's Asset Recovery Office works as a task force consisting of members of the Judicial Police, of the Directorate General of the Registers and Notary, of the Tax Administration and

³³ Law n° 18/VIII/2012 of 13 September 2012, B.O. n° 52 of 13 September 2012.

of Customs. It has investigation powers of judicial police and is in charge of identifying, locating and seizing assets and proceeds of crime. The GRA conducts financial investigations as instructed by the Attorney General or by a prosecutor in case involving offences punishable by a prison sentence of three years or more, or when the assets identified in a case amount an estimate of at least 1mio CVE³⁴. It can access a wide range of sources of information, including social welfare information, the stock exchange and central bank, and engage in international cooperation with foreign counterpart entities.

Most ECOWAS Member States have formally established a **Financial Intelligence Unit**. All West African FIUs are administrative units with operational autonomy. As the national authority in charge of receiving, analysing and disseminating intelligence on suspected money laundering and terrorism financing operations, the FIUs play an important role in the process of identifying and tracing proceeds of crime. Their authority includes requesting information from a range of sources which hold details on possible proceeds of crime. In addition, most of them have the authority to freeze bank accounts or oppose the execution of transactions in order to safeguard the funds for possible further seizure. This 'freezing power' is limited in time though, with a maximum of 48 hours in the case of the WAEMU countries, or 72 hours in Nigeria for instance. FIUs have been using this freezing powers in exceptional circumstances only, when there is a serious risk of disruption of the money trail, e.g. to prevent the funds from being withdrawn in cash or wired abroad.

FIUs will then forward the file to another authority, usually a magistrate, who will then be in a position to issue a formal seizure order. In the WAEMU countries as well as Guinea, the FIU file is disseminated to the Public Prosecutor, which is under a legal obligation to forward it to an Investigating Judge. The Prosecutor cannot close the file and the Investigating Judge will open a formal judicial enquiry. In Cabo Verde the suspension of a transaction has to be confirmed by a prosecutor within 48 hours. Ghana's FIC may decide to freeze a transaction or an account, but shall apply to a court within seven days after the freezing for confirmation of the action taken and the court may confirm the freezing on conditions or direct the de-freezing of the transaction or account. One should note also that FIUs usually have authority to formulate recommendations to policy makers in view of improving the overall effectiveness of the AML/CFT regime, which may include asset seizure, confiscation and management.

2.2.b. seizure and management of seized assets

When assets are being seized in the course of a judicial procedure, either by law enforcement agencies or by a magistrate, their physical custody is usually being entrusted to the **court clerk offices**. The latter are in charge of assisting the judiciary i.a. in maintaining all items that could serve as evidence in a trial. This covers all documentary evidence and instrumentalities used to commit an offence, which will have to be produced during the trial. By extension, this also applies to the proceeds consisting of movable property.

³⁴About 12.300 USD or 9.000 EUR.

In the specific case of dedicated law enforcement bodies that have authority to engage in investigation and prosecution, this authority includes maintaining custody over seized assets. For instance, whenever property is seized by **Nigeria's EFCC**, the latter may place the property under seal, or remove the property to a designated place. It can apply to the Court for obtaining an interim forfeiture order, if the Court is satisfied that there is *prima facie* evidence that the property concerned is liable to forfeiture.

Material and logistical constraints often prevent keeping seized assets in an appropriate manner. Storage rooms offer limited space, with poor maintenance conditions and often inadequate security measures. As a result, items kept in those rooms quickly deteriorate in dusty and humid conditions, if they do not disappear altogether in the course of the investigation. Cases have been reported where a lack of space resulted in items being stored in court house corridors which can be accessed freely by the public. Items can also get lost in case of poor or non existing inventory systems. A number of West African countries have been facing social crisis in recent years, which inevitably affects the maintenance of such assets awaiting the outcome of often endless judicial proceedings.

It is interesting to note that most goods that can be found in storage rooms visited during the onsite missions usually do not have a very high value. They essentially consist of (old) computers and electronic equipment, as well as instrumentalities of crime such as knives, sticks and machetes. This translates an emphasis on instrumentalities rather than an asset oriented approach to fighting crime.

For obvious reasons vehicles are not kept by the court clerks. Either they are stored in areas within the compound of the courts, or entrusted to the **law enforcement agency** which conducted the seizure and which is in charge of the investigation. Vehicles end up in police compounds or in case of lack of space in adjacent streets.

In all instances that were visited during the mission, none of the agencies allocated any financial resources to providing even minimal maintenance on the vehicles. There were instances of new luxury vehicles whose engine could not even be turned on after the vehicles had been parked for a mere few months, exposing the State to financial liability in case the ruling would order their return to the defendant. In case of conviction, there would hardly be any benefit to the State because the vehicles would have deteriorated over the years to the point of having no value at all.

The ***Caisse des dépôts et consignations*** is a public sector entity encountered in a number of West African countries. One of its core functions is to keep custody over certain funds it receives in deposit. If someone is released on bail in the course of a judicial procedure, the funds or other kinds of assets that serve as bail have to be deposited with the Caisse. Its role is then to retain these assets pending outcome of the procedure.

Cabo Verde's Asset Management Office referred to above is established within the Ministry of Justice. It has a mandate to protect, store and manage seized assets worth over 1mio CVE, upon request from the GRA or from the judicial authorities. Subject to clearance by the General Prosecutor, the GAB can decide to sell movable goods or to have them destroyed. It may also decide to allocate seized vehicles for instance to certain government entities such as law enforcement agencies or ministries. There has been some initial reluctance though to allocate seized assets to

government agencies awaiting a final court ruling because of uncertainty on challenges that would arise in case the assets were ordered to be returned to the defendants.

The GAB is required to evaluate the seized assets and to keep a register listing the assets and their value. In complex cases it can rely on individuals or entities with a specific expertise to determine that value. Also the information on assets that fall under this procedure is not yet captured in a single computerized system. This results in the GAB performing only on the basis of information supplied on an ad hoc basis by the country's various Public Prosecutors' Offices.

Proceeds of crime consisting of real estate are not directly handled by the GAB. When real estate is being seized, conservatory measures are taken by the relevant law enforcement agencies under the supervision of the public prosecutor. Access to buildings is prevented by sealing its doors, as appropriate, coordination is ensured with the register of real estate (cf infra) to prevent transfer of legal ownership, etc. Yet no specific maintenance measures are taken awaiting a final decision of confiscation.

2.2.c. Executing decisions of confiscation

Once the decision of confiscation has been ordered, the proceeds are legally transferred to the State. In most jurisdictions, the Ministry of Finance or Public Treasury is the beneficiary of the assets affected by this confiscation. Depending on the nature of the assets some dedicated entities or departments are required to implement the decision of confiscation, thus effectively transferring the assets to the State.

Some countries that have inherited the French legal tradition have established a specialized entity within the Ministry of Economy and Finance/Treasury Department which is called the **Judiciary Office of the State or of the Treasury** (*Agence judiciaire de l'Etat or du Trésor*). This rather unknown entity has the overall mandate to represent and act on behalf of the State in cases which affect the latter's financial interests. This includes recovering dues of the State which result from judicial proceedings, other than taxes. This part of its mandate specifically targets the recovery of confiscation of assets and of fines imposed upon convicted persons. In practice though, limited resources and a focus on cases filed against the State have prevented most of these Judiciary Offices to successfully give effect to decisions of asset confiscation. Also, in the absence of a centralized data management system, the geographic coverage of the Judiciary Office is often *de facto* restricted to the capital city and the courts which are located in this city. The Judiciary Officer does not systematically receive copies of the court decisions. Some countries like Côte d'Ivoire have decentralized their Judiciary Office to several cities other than Abidjan.

In the case of Cabo Verde, upon termination of judicial procedures which involve confiscation of real estate, Court orders are transferred to the **Service for State Property Management** (*Servico de Gestao Patrimonial*), which is part of the Ministry of Finance. This service is in charge of giving effect to decisions of confiscation. Its work starts with identifying relevant buildings and land based on the references, numbers of registered property deeds etc. that are contained in the court ruling. Enforcing confiscation of real estate brings along a range of legal and practical challenges, such as

confirming that the legal ownership hasn't been transferred despite the initial seizure, dealing with third parties who have rights on the property, etc. (cf below).

Interestingly Cabo Verde's Law on asset management provides for a distribution of the movable goods confiscated after judicial proceedings, allocating 20% of the value to the Support Fund for Victims of Crime; 20 % for a Fund on drug prevention and treatment of drug users; 45 % for the Justice Modernization Fund; and 15 % for a Support Fund for victims of gender based violence. None of these Funds have been formally created yet.

In the case of conviction in files prosecuted by **Nigeria's EFCC**, the latter shall apply for a final confiscation order, and upon receipt of this order take steps to dispose of the property concerned by sale or otherwise. Where the property is sold, the proceeds thereof shall be paid into the Consolidated Revenue Fund of the Federation. The EFCC Act 2004 provides that the Attorney General may make rules or regulations for the disposal or sale of forfeited property, and

Nigeria is considering the establishment of a dedicated unit under the Recovery of Stolen Assets and Proceeds of Crime Bill which is pending before the National Assembly. Once adopted, the future Proceeds of Crime, Recovery and Management Agency will have authority to enhance the effectiveness of investigations and tracing proceeds of crime, but also have custody of confiscated and forfeited assets. This will require the Agency to manage those assets and to maintain an inventory of all assets concerned, with details on their location, value, condition and link to judicial proceedings.

In practice, very few statistical data exist on the extent to which proceeds of crime have been effectively returned to the State, i.e. beyond figures of amounts and assets that have been targeted by decisions of confiscation. Many instances have been reported of asset confiscations not being executed because of inadequate coordination among relevant domestic agencies. A judge decide on conviction and confiscation and entrusts his ruling to the clerk office. Yet in view of effectiveness the judicial decision has to reach the entities which have been entrusted with the physical custody of the assets, such as the law enforcement agency which is holding the vehicles, the bank where the account has been frozen, or the departments within the Ministry of Finance in charge of State property. In the absence of proper communication of information to all relevant entities, statistical data on confiscated proceeds of crime will only reflect decisions without corresponding action.

This inadequate coordination can be given by a lack of commitment from relevant stakeholders. In the absence of a dedicated entity in charge of asset forfeiture it can be hard to expect any of the authorities involved in the judicial proceedings to take responsibility to ensure proper follow up with those in charge of giving effect to the judge's decision. Court rulings do not designate an administrator who could be charged with organizing public auction of seized property, and the entity who would have that authority is not being notified of the decision.

Challenges in implementation also result from very practical obstacles. These range from files getting lost due to inadequate filing and inventory systems, to the absence of IT and other tools required to produce relevant paper work, notifications and other correspondence. This can be as basic as a lack of printers, photocopying machines, paper or cartridges. It has been reported that in many cases the absence of appropriate infrastructure limits country's capacity to recover fines, in particular with courts that are located in more remote areas of West African countries. Convicted

individuals rather extend their prison term to compensate the non-payment of the fine, thus preventing financial resources to be channeled back to Treasury departments.

2.3. Dealing with specific kinds of assets

Money laundering operations may have converted the initial proceeds into a variety of assets which can include real estate, vehicles, shares, bearer negotiable instruments, perishable goods, livestock, companies, art works, gold or precious stones. Funds may have been deposited on bank accounts in various currencies, or be seized in cash. The general arrangements described above usually are not adapted to take into account the variety of assets, which add to the challenges in terms of overall effectiveness of asset forfeiture.

Several obstacles can hamper the confiscation of **real estate**. The main one affecting most West African countries is the actual regime on **registration of real estate and land property**. Often only part of the land is registered, usually in or around the capital and main cities. Obviously this does not prevent real estate transactions on unregistered land, but the latter are operated in an unregulated and uncontrolled environment, with payments either or not in cash.

Usually these purchases serve legitimate purposes, but this weakness can easily be exploited by criminals who seek to launder their money. Even in case an investigation would provide sufficient proof that certain buildings or land have been purchased with proceeds of crime, judicial procedures would usually require those assets to be designated by a deed, other document or number which constitute a legal identifier. Even if a court ruling would confiscate real estate identified e.g. by describing its exact location or nature, it would still not be legally possible to transfer its ownership to the State until it has been formally registered. By then, other persons could claim to be the owner of the land or building, and the ruling would be ineffective in tackling the proceeds of crime.

Another challenge is the **absence of centralised register** or database on land ownership. Whether they concern buildings, pastures or agricultural land, examples of several individuals claiming ownership on the same real estate are plentiful all over West Africa, primarily as a result of the lack of centralised register.

Cabo Verde has been making substantial progress in enhancing its records of real estate ownership. The country has a real estate register³⁵, which is in the process of being computerised. Until recently, it essentially consisted of paper registries which could only be queried manually. Its setup enabled searches based on the name of a given individual only. It was not possible to search the owner(s) of a given building for instance, which substantially limited investigations into possible money laundering operations. In addition, the registry's Praia office only contained information on real estate located in the Praia area. Currently the Praia office also has data on real estate located in other cities on Santiago Island, such as Tarrafal, Santo Domingo and Cidade Velha. Yet given that there is no formal requirement to have all real estate systematically registered with the Conservatorio, the latter only covers part of the property, in particular new or newly acquired

³⁵*Conservatorio do Registo Predial*

buildings. The Conservatorio has been expanding recently to cover other cities and cities located on the country's various islands. Initially it only had two offices, one in Praia and one in Mindelo. Currently offices have been opened on the islands of Maio, Fogo, Santo Antao, San Vicente, Boa Vista, and Sal. Next to the Conservatorio, the municipalities were also receiving information on real estate ownership as part of the collection of certain taxes related to the transfer of real estate. The absence of centralisation of these data would require investigators to query each municipality to identify whether they hold any information on a given individual or company.

When in receipt of an order that confiscates real estate, the competent authority will usually start with conducting some checks to confirm the property and its exact location. This verification may be hampered by material mistakes in copying references that are only available on registers in paper format. Also, despite the seizure ordered in the course of an investigation, it may turn out that the legal ownership has been transferred to a third party, who acquired it either or not in good faith. This will require further checks and possibly further lengthy procedures, in particular if the third party is a legal entity. The verification process can reveal that the property has been looted or vandalised, or that several expenses need to be settled such as water and electricity bills or insurance premiums.

Experiences in several countries show many challenges in dealing with seized **vehicles**. Since vehicles cannot be stored at the court house, they are usually kept by the authority which conducted the seizure, and stored in or close to the premises of that entity, awaiting the outcome of the investigation and of the judicial procedure. Vehicles are almost always stored outside, with no specific protective measures. No maintenance is being conducted on the vehicles, even no minimal one such as turning on the engines, until a judicial decision determines whether the vehicle has to be handed back to the owner, or should be confiscated. Given the dusty, hot and often humid weather conditions, they degrade and depreciate extremely quickly. It doesn't take more than a mere couple of months for vehicles to suffer irreparable damage, with resulting claims for compensation from the owners in case they have to be returned, or with resulting loss to the State. West Africa is no exception in terms of length of judicial procedures, and the latter have been discontinued in a number of countries due to political instability, and the destruction or loss of files. Examples of vehicles that have been kept for over ten years are no exception.

In the case of seizure of funds deposited on **bank accounts**, most countries issue an order on the bank to freeze the account. The funds remain with the bank though awaiting the outcome of the investigation and judicial procedure. Upon confiscation, some countries provide for the transfer of those funds to the Central Bank. The Cabo Verde Treasury Department, within the Ministry of Finance has several Direction services that manage bank accounts, state participations and securities, including those that have been seized or confiscated. Also seized cash and gold can be deposited on an account with the Central Bank, which is managed by the Treasury Department. At the time of the on-site mission there was still no software that enabled the Treasury Department to have consolidated data on the confiscated amounts. Data would have to be aggregated manually to provide a statistical picture. As a result of the ongoing computerization of several public administrations, the Treasury eventually expects to manage all these funds under a single account with the Central Bank.

Côte d'Ivoire Code of Criminal Procedure authorizes the investigative judge or officer of judicial police to have seized **cash, gold bars, or securities** deposited at the Treasury when it is not required to keep those assets at the Court in view of revealing the truth or to preserve the right of third parties. The deposit at the Treasury is made by the Court clerk³⁶. It is unclear though whether there have been any experiences in applying this provision, and what measures have been taken by the Treasury to handle such situations e.g. on which account, how and where those valuables would be deposited.

Nigeria's CPRO Act 2000 provides an example of how to deal with seized **property that is liable to decay or deterioration**, by providing that the ICPC may sell or cause such property to be sold at the prevailing market value. This also applies to property that cannot be maintained without difficulty, or which is not practicable to maintain. The proceeds of the sale, after deduction from the costs and expenses of the maintenance and of the sale of the property, will then abide by the outcome of any proceedings under the Act.

Also Cabo Verde's Criminal Procedure Code provides for the possibility to sell, destroy or attribute assets whose custody generates high costs, which are dangerous or perishable³⁷. Also the Law of 13 September 2012 authorises the *Gabinete de Administração de Bens* to sell movable goods. It is unclear though whether relevant authorities have had practical experiences with implementing this provision to date.

2.4. International cooperation

International AML/CFT standards call upon enhanced cooperation in the area of asset seizure, confiscation and management. This is not only captured in the various UN Conventions as they relate to money laundering, but also very specifically in the new FATF Recommendations. Recommendation 38 provides that "countries should ensure that they have the authority to take expeditious action in response to requests by foreign countries to identify, freeze, seize and confiscate property laundered; proceeds from money laundering, predicate offences and terrorist financing; instrumentalities used in, or intended for use in, the commission of these offences; or property of corresponding value." It goes on by adding that "this authority should include being able to respond to requests made on the basis of non-conviction-based confiscation proceedings and related provisional measures, unless this is inconsistent with fundamental principles of their domestic law. Countries should also have effective mechanisms for managing such property, instrumentalities or property of corresponding value, and arrangements for coordinating seizure and confiscation proceedings, which should include the sharing of confiscated assets."

This FATF Recommendation has to be read in conjunction with its interpretative note, which invites countries to consider establishing an asset forfeiture fund into which all, or a portion of, confiscated property will be deposited for law enforcement, health, education, or other appropriate purposes. Countries should take such measures as may be necessary to enable them to share among

³⁶Article 97 of Criminal Procedure Code.

³⁷Article 251 of the Criminal Procedure Code.

or between other countries confiscated property, in particular, when confiscation is directly or indirectly a result of coordinated law enforcement actions. With regard to requests for cooperation made on the basis of non-conviction based confiscation proceedings, countries need not have the authority to act on the basis of all such requests, but should be able to do so, at a minimum in circumstances when a perpetrator is unavailable by reason of death, flight, absence, or the perpetrator is unknown.

Mutual Legal Assistance among Member States of the Commonwealth³⁸ use the Harare Scheme relating to Mutual Assistance in Criminal Matters, which i.a. covers requests for identifying, tracing, seizure or executing confiscation of proceeds of crime. The Scheme was last amended in October 2005.

Existing arrangements in West Africa

Most West African countries are State parties to the main UN Conventions that address money laundering and terrorism financing³⁹. The Economic Community of West African States also adopted a specific convention on mutual legal assistance⁴⁰, which can be applied for purposes of seizing and confiscating proceeds of crime in other member countries. Some countries have a specific law on mutual legal assistance, such as Ghana⁴¹ and Nigeria⁴²

Legal provisions on mutual legal assistance and on other forms of international cooperation that specifically address the requirements of Recommendation 38 are captured in most AML/CFT laws. The WAEMU Uniform law for instance provides for mutual legal assistance for purposes of searching premises and seizure, of conducting investigations in view of tracing and identifying assets, as well as of executing decisions of confiscation. It also provides for the possibility to conclude arrangements with other countries on asset sharing⁴³.

Another example is The Gambia's AML/CFT Act 2012. In addition to providing for search warrants, property tracking, freezing and forfeiture of property, the law contains a list of elements that have to be reflected in requests sent to foreign competent authorities, such as details on the stage of the investigation or prosecution, the grounds for the investigation, information identifying the persons involved, the purpose of the request, etc⁴⁴.

All countries have an INTERPOL National Bureau which usually sits within the Police services. Those have access to the INTERPOL tools, such as I24/7. The Agreement on Cooperation in Criminal Matters Between the Police of Member States of the Economic Community of West African States, signed in Accra, Ghana on 15 December 2003, provides an additional basis for exchange of information between law enforcement agencies throughout West Africa. Within the framework of this agreement, the INTERPOL National Central Bureaux act as liaison between competent

³⁸ Three are currently three West African Commonwealth Members: Ghana, Nigeria and Sierra Leone.

³⁹ See Status of Ratification Table, Annex II

⁴⁰ The ECOWAS Convention A/P1/7/92 on Mutual Assistance in Criminal Matters was signed in Dakar on 29 July 1992.

⁴¹ Mutual Legal Assistance Act, 2010 (Act 807)

⁴² Mutual Legal Assistance in Criminal Matters within the Commonwealth [1998 n° 13].

⁴³ Title V, Chapter III of the Uniform Law.

⁴⁴ Section 82 of the AML/CFT Act 2012

authorities, which include not only police, but also other law enforcement agencies such as Gendarmerie and Customs. The agreement explicitly covers requests for search for missing and identifiable valuables, and i.a. provides for the physical transmission of objects seized on the grounds that they are the proceeds of crime.

In practice, international cooperation is hampered by a range of factors. Obviously these include limited financial and material resources, but most importantly there is a lack of awareness with relevant authorities on the existing legal tools, and a lack of understanding of their usefulness in enhancing ongoing investigations, in particular as they relate to the tracing, identification, seizure and confiscation of proceeds of crime.

It is unclear though to what extent the provisions of the Accra Agreement are being used. Only few representatives of law enforcement agencies met during the mission were aware of the document's existence.

Also in many instances it turns out that the potential of the INTERPOL tools is by far underexploited. In particular in countries that have several law enforcement agencies, most of them are either not aware of the INTERPOL tools and databases, or of the authority they have to access these tools through their country's National Bureau, even though they are not part of the police services themselves. This is particularly true with law enforcement operating elsewhere than in the city where the National Bureau is physically located.

As a result, international cooperation is not even considered in investigations conducted in most of those, even in cases where there is an obvious link to the neighboring country. There are many instances of drug (cannabis) trafficking originating from a same neighboring country, where the investigation does not go into the obvious question of identifying the supply of drugs across the border.

International cooperation has been boosted in recent years with the enhanced operational capacity of FIUs throughout West Africa. Many of them have been signing MoUs with counterparts both from within and outside the region⁴⁵. The FIUs of Nigeria, Senegal, Mali, Côte d'Ivoire and most recently Burkina Faso and Togo joined the Egmont Group of FIUs.

The Sahel Platform for mutual legal assistance has been strengthening international cooperation among judicial authorities from Burkina Faso, Mali, Mauritania and Niger. Senegal has been having observer status with the Platform since 2012. Magistrates and central authorities from these countries meet on a biannual basis to discuss issues relevant to mutual legal assistance. The Platform, which was created with support from UNODC, has an initial focus on terrorism prevention, but consists of a network of focal points which can engage on other matters of common interest. More recently, the West African Network for Central Authorities and Prosecutors (WACAP) was set up in November 2012 with support from UNODC. It brings together prosecutors and officials responsible for international judicial cooperation from the 15 ECOWAS Member States and Mauritania for purposes of networking, sharing experiences, learning together and assisting each other with mutual legal assistance and extradition for the prosecution of organized crime. Members of the Network already met twice and countries have been reporting on requests for mutual legal

⁴⁵ During the November 2013 GIABA Plenary alone, no less than 12 MoUs were signed among the FIUs of Burkina Faso, Cabo Verde, Ghana, Guinea Bissau, Nigeria and Sao Tomé & Príncipe.

assistance sent and executed among each other. The Network provides a forum for trust building among prosecutors and Central Authority officials and for resolving challenges related to requests for international judicial cooperation.

2.5 Conclusion: overall results

Enhancing effectiveness of asset seizure and confiscation is still a fairly new topic in many regions of the world. West Africa is no exception. Even though countries have some legal tools and institutional provisions which address such issues, those do not adequately address an asset oriented approach to fighting crime.

The focus on the object and instrumentalities of crime rather than on its proceeds still prevails in the laws of most countries. Financial crime or the financial profits resulting from predicate offences cannot be tackled adequately which such legal tools. Only some countries have been taking steps to adopting a more coherent set of provisions on asset forfeiture, either in their AML/CFT laws or in specific legislation on proceeds of crime. AML/CFT efforts and the emergence of FIUs throughout the region have certainly been instrumental in raising awareness on the need to tackle proceeds of crime, but tools are still unknown to most practitioners within law enforcement or the judiciary.

International best practices not only advocate a new mid set with policy makers and practitioners, they also call for the establishment of specialized expertise in managing seized and confiscated assets. So far though only Cabo Verde recently created a dedicated asset forfeiture unit, and Nigeria is in the process of adopting legislation that will enable the establishment of such a body. A key function of asset forfeiture units is to set rules and procedures for managing various types of assets, either directly or in close coordination with other entities, and to keep track of those assets until completion of the judicial procedure. Presently there are only a couple of examples of country legislation that address specific commodities like perishable goods or cash, though not in a coherent and integrated manner.

Experiences show that in the absence of such a specialized entity, domestic coordination falls short. It does not guarantee that seized or confiscated assets are properly managed along the different stages of the investigation and judicial procedure, and that the proceeds of crime are eventually returned to the State. Rather, stakeholders too often tend to only consider their respective mandates, such as collecting evidence, produce rulings, etc. Entities in charge of following up on files are not kept in the loop, often because of purely practical considerations, and as a result many convictions and confiscations are not being executed. Eventually, countries' capacity to engage in mutual legal assistance in the field of seizure, confiscation and return of assets to other countries is hampered by challenges encountered at the domestic level.

3. Proposed way forward: ARINWA

3.1. International experiences

The field missions conducted in several West African countries provided an opportunity to meet with policy makers, in particular with Ministries of Justice. They all acknowledged the relevance and need of deepening the reflection on enhancing effectiveness with regard to seizure, confiscation and management of proceeds of crime. In this respect they welcomed the proposal to establish a regional network of practitioners.

Experiences with Asset Recovery Interagency Networks that have been created in several parts of the world over recent years can serve as a source of inspiration for West African countries in establishing an ARIN-type network for the region that could eventually be called "ARINWA". Such networks provide a platform where representatives of various entities involved in the process of asset forfeiture, in particular magistrates and law enforcement, can share experiences, best practices and contact information, and eventually share operational information among them.

The Camden Asset Recovery Interagency Network (**CARIN**)⁴⁶ was established in September 2004 as an informal network of contact points involved in all aspects of tackling the proceeds of crime. It currently consists of 34 members, mostly European countries, which are represented either by a dedicated asset forfeiture unit, or by two focal points from both a law enforcement agency and a prosecutorial authority. CARIN's main objectives include enhancing the effectiveness of efforts in depriving criminals of their illicit profits, promote the exchange of information and good practice, establish itself as a centre of expertise on all aspects of tackling proceeds of crime. CARIN has been promoting the establishment of national asset recovery offices in its member countries. It has an annual conference, a steering group consisting of nine members, and a rotating presidency. The CARIN secretariat is located with the premises of Europol in The Hague, The Netherlands.

The Asset Recovery Network for Southern Africa (**ARINSA**) was founded in Pretoria in March 2009. It currently consists of ten member countries⁴⁷ with Nigeria having observer status. Membership consists of two focal points per country, one from a law enforcement agency and the other one from the department of public prosecution. ARINSA has been organizing several training workshops i.a. on asset confiscation programs and international cooperation related to asset forfeiture, resulting in recommendations for policy makers and practitioners. The ARINSA Secretariat is hosted by South Africa's Asset Forfeiture Unit (AFU) which is part of the Office of the National Director of Public Prosecutions, and supported by UNODC. To date, only South Africa and Mauritius have established a dedicated asset forfeiture unit.

⁴⁶The current CARIN Members are Austria, Belgium, Bulgaria, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Gibraltar, Greece, Guernsey, Hungary, Ireland, the Isle of Man, Italy, Jersey, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, The Netherlands, Norway, Poland, Portugal, Romania, the Slovak Republic, Slovenia, Spain, Sweden, Switzerland, the United Kingdom and the United States.

⁴⁷The current ARINSA Member countries are Botswana, Lesotho, Malawi, Mauritius, Namibia, South Africa, Swaziland, Tanzania, Zambia and Zimbabwe.

Several Latin American countries have their own Network for the Recovery of Assets, called *Red de la Recuperacion de Activos de GAFISUD(RRAG)*⁴⁸. It was established during the GAFISUD Plenary meeting in December 2011. Its objectives include enhancing information exchange among its members in view of identifying, tracing and recovering assets, proceeds and instrumentalities of crime, sharing of best practices and capacity building. RRAG encourages the establishment of national asset forfeiture units in its member countries. The RRAG secretariat is part of the GAFISUD Secretariat.

The Asia-Pacific ARIN (**ARIN-AP**)⁴⁹ had its launch meeting in November 2013 in Seoul, Republic of Korea, further to an Expert Meeting which was attended by eight countries from the Asia-Pacific region in December 2012. The Korean Supreme Prosecutor Office offered to house and support the future secretariat in its establishment phase and other countries have been invited to formally join the initiative. ARIN-AP serves as an informal network of contacts and a cooperative group in all aspects of tackling the proceeds of crime in the region. It facilitates the pursuit and forfeiture of proceeds of unlawful activity through the exchange of information on individuals, companies and assets.

3.2. Objectives and added value of ARINWA

As described in this research paper, the effectiveness of West African countries' regimes for seizure, confiscation and management of laundered proceeds of crime is hampered by a range of factors such as inadequate legislation, lack of operational capacity and interagency coordination, inadequate or inexistent data recording, etc. In some countries fighting criminal activities by tackling its proceeds is not (yet) a priority for policy makers.

The first benefit of establishing a regional network would be to put increased focus on asset forfeiture and tackling proceeds of crime. All countries in the region have been developing AML/CFT regimes by adopting relevant legislation and adopting financial intelligence units. Even though their overall number is still on the low side, some of these countries have had their first convictions for money laundering in recent years. Yet the real effectiveness of these efforts cannot be measured without details on how assets have been seized, how their value has been maintained and how proceeds of crime have eventually been returned to the State, if at all, upon final confiscation. Presently there is fairly little evidence of such achievements throughout West Africa.

Second, a regional network could serve as a platform for sharing experiences and learning from other countries, both from within the region and from external entities that have been addressing similar issues. This could result in identifying best practices and formulating recommendations for both policy makers and practitioners, addressing specific legal issues, asset confiscation and management policies, etc.

⁴⁸The GAFISUD Member States are Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Ecuador, Guatemala, Honduras, Mexico, Panama, Paraguay, Peru and Uruguay.

⁴⁹The Initial ARIN-AP Members are Australia, China, Indonesia, Japan, Korea, New Zealand, Singapore and Thailand.

Also the network could provide a platform for hosting research and training activities for authorities and agencies dealing with asset seizure, confiscation and management. They could target investigators, prosecutors, intelligence analysts, magistrates and representatives from Justice and other key ministries such as Finance.

Finally, a regional network would be beneficial in enhancing operational cooperation and coordination among relevant players at the domestic level when faced with the execution of seizure and confiscation, and with the effective management of assets targeted by such measures. Eventually, the network would also contribute to increased international cooperation through the involvement of stakeholders from several West African countries. This could result in an increased number of requests for information aimed at identifying, locating, seizing and confiscating proceeds of crime in other countries. Existing ARIN-type bodies enable such cooperation through a network of designated focal points within law enforcement and prosecution authorities respectively, and through the establishment of a secured IT communication system. Those networks have been linking among each other, by attending other bodies' Plenary meetings and through meetings of their respective Secretariats.

3.3. Proposed composition of the network

- Countries -

Establishing a network in West Africa could turn out to be more challenging than in other regions of the world because of a number of factors. Some countries' legal tradition is based on the common law whereas others' is inspired by the civil law. Previous chapters in this report show the variety of legal and institutional arrangements. Also West African countries do not share a common official or working language such as English in CARIN and ARINSA or Spanish in the case of RRAG. ECOWAS countries have either English, French or Portuguese as official languages.

Nevertheless, it seems critical to involve all fifteen ECOWAS Member States from the inception of such a network, if only because they have been cooperating closely within this framework for many years. They are governed by a number of regional instruments such as ECOWAS Conventions, and for over ten years now they have been promoting the establishment of robust AML/CFT regimes through their membership of GIABA.

Also any criterion that would restrict a proposed network to only some countries, such as language or legal system, seems arbitrary, and would not adequately meet the objectives of enhancing asset seizure, confiscation and management through sharing of experiences on challenges and opportunities, as set out above.

- Observers-

Other, non-ECOWAS countries could be invited to join with observer capacity. This could be the case of Sao Tomé & Príncipe, which recently became a GIABA member, and Mauritania, which is

an observer with GIABA. Also technical and development partners, such as fellow ARIN-type networks, GIABA, UNODC, the World Bank, INTERPOL, etc. and bilateral partners committed to enhancing capacity on asset forfeiture throughout West Africa could contribute to the network.

Due consideration should be given to clarifying the links with other initiatives such as the StAR/INTERPOL network of focal points and WACAP, and not to overlap with them. The subject matters addressed by these initiatives closely relate to, but could still be distinct from an ARIN-type network. In order to enhance consistency at the national level, such initiatives could be invited to join with observer capacity.

3.4. Models for infrastructure & secretariat

ARIN experiences

Most ARIN-type entities consist of two focal points per country, one representing a Prosecutorial agency and the other one a law enforcement or investigating agency. Where countries have created a dedicated asset forfeiture unit, the latter becomes the focal point for the network. These networks consist of focal points which not only have specific expertise in respect of asset forfeiture and play a key role in this process domestically. They also serve as the focal points for international cooperation who can share operational information in respect of asset forfeiture at the stages of investigation or prosecution.

Those focal points meet on a regular basis in Plenary and for training sessions. In addition, some ARIN-type entities have established a **steering committee**, consisting of a limited number of countries which rotate every year or two. The steering committee is in charge of overseeing the administration of the network, propose the establishment of working groups that examine legal or practical issues, and identify areas for consideration by the plenary.

In addition, existing networks are driven by a **secretariat** function, which is an essential prerequisite for their sustainability and dynamism. Those secretariats have been established in close cooperation with another entity, thus providing an existing framework to address challenges related to administrative requirements, human resources, etc. The CARIN secretariat is hosted by Europol, and secretariat staff technically forms part of the Europol staff. Similarly the RRAG secretariat is hosted by the GAFISUD. The ARINSA secretariat is housed within South Africa's Office of the National Director of Public Prosecutions, and is assisted by a UNODC expert in asset forfeiture. Korea's Supreme Prosecutor's Office offered to host the ARIN-AP Secretariat.

ARINSA supports a dedicated protected **web-site** which can be used by its members to share experiences and contact details for on-line consultations and also for exchange of information. Such web-site facility has been instrumental i.a. in facilitating police-to-police cooperation and mutual legal assistance.

Housing a secretariat within an existing entity has many practical advantages as compared to establishing an independent structure. It provides an existing and functional framework that addresses a number of challenges ranging from premises and supply of electricity, internet and running water, to physical and IT security, as well as a set of administrative arrangements related to human resource management, insurance schemes, operating procedures, support from legal and translation departments etc.

Several options arise when transposing these models to the West African context. None of the domestic or regional entities visited during the onsite mission appeared to champion such initiative to the point of offering to host its secretariat. Given that the Secretariat would have to reflect or integrate the variety of legal systems and official languages encountered across West Africa, hosting it with a specific domestic entity from one of its member countries, such as in the Asia-Pacific and Southern Africa regions, may not seem appropriate. Other, less country-specific options could be explored.

Transposing ARIN experiences to West Africa

The way a regional network could be organized in West Africa should be considered carefully. In each country, a great number of entities and individuals have special authority along the process of seizing, confiscating and managing proceeds of crime. As illustrated by the chapter on West Africa country responses, this includes the involvement of magistrates, Ministries of Justice, a range of law enforcement agencies, as well as a number of other entities that have a special mandate or exposure in respect of managing assets and which are related to the Ministries of Finance. It is crucial to involve all those entities in awareness raising and training activities, in order to make domestic coordination more effective and to yield concrete results.

On the other hand, the establishment of a network calls for a practical and manageable format, in particular at the inception phase. Drawing on the experiences of existing ARIN type networks, one option would be to invite West African countries to nominate representatives from two key stakeholder institutions, representing law enforcement and prosecutors. This would enable countries to take into account legal and institutional specifics but also require them to choose between respectively several prosecutorial and law enforcement entities. In most jurisdictions though there are various law enforcement bodies with equivalent mandates in respect of asset forfeiture, though their authority may target different forms of crime. Examples are countries which have police, versus gendarmerie and customs, dedicated drug police, specialized forces on economic and organized crime, anti corruption bodies etc. Also the choice for a judicial or prosecuting body may not always be obvious. It could be the chief Prosecutor of the country's capital city, the Attorney General, a prosecutor at the Supreme Court level or a representative from the Ministry of Justice which serves as the central authority in respect of mutual legal assistance.

In addition, restricting the network by involving only prosecutors and law enforcement may result in other entities being left out, despite them playing an equally crucial role in successfully completing the asset forfeiture process. In particular Ministries of Finance which eventually recover proceeds of crime for the benefit of the State and Financial Intelligence Units which usually have a

legal mandate in respect of formulating policy recommendations for improving anti money laundering regimes.

An alternative could be to distinguish between an actual network consisting of designated focal points, and combining it with a platform which would involve a wider range of stakeholders. Such platform could more thoroughly address issues such as domestic coordination or training needs, feedback on cases that have resulted in asset confiscation etc. It could meet on a more ad hoc basis than the meeting of focal points, or at country rather than regional level.

A small number of countries could convene as a steering committee, and include a chairman. Steering committee and chairman would rotate every one or two years. Given the proposed membership of all ECOWAS countries, one could consider inviting representatives of the country that holds the ECOWAS Chairmanship to serve as chairman of the network.

For the reasons set out above, it would be useful to entrust the secretariat function to an existing body or institution rather than establishing a totally new secretariat. This could be the entity which provides the chairman of the network, or a regional body such as the GIABA Secretariat, UNODC through its regional office for West and Central Africa, or the Regional Bureau for West Africa of INTERPOL. In any scenario though, it should be clear that the secretariat would only facilitate the network to organize its activities, to provide logistical arrangements and support to the work plans and policies that would have been agreed upon by the network members. The Secretariat could have a role in collecting further information on country experiences and statistical data, though without involving in the sharing of operational information on ongoing cases relevant to two or more entities which are part of the network.

Secretariat may support the protected web-site to enhance the learning, sharing information about the new threats and exchange of information between the platform participants.

Consistency with existing initiatives

Whatever a future West Africa network on asset forfeiture will look like, countries are encouraged not to consider it in isolation, but to give due thought to its connections and consistency with other ongoing initiatives and projects. Over recent years, as part of their efforts to meet AML/CFT international standards set out in UN Conventions and in the FATF Recommendations, West African countries have been developing AML/CFT policies which directly target a more effective approach to tackling laundered proceeds of crime. Countries have been elaborating AML/CFT National Strategies. Part of these Strategies have been translated in concrete work plans, often implemented through the Financial Intelligence Units. Strategic issues relevant to improving the asset forfeiture have been conducted in Inter-Ministerial Committees.

Also at the regional level several initiatives have or are about to be launched, such as the Sahel platform and the West African network of Central Authorities and Prosecutors. Some countries like Senegal and Liberia have called on the assistance from the Stolen Asset Recovery (StAR) Initiative. Côte d'Ivoire, Guinea, Guinea Bissau, Liberia and Sierra Leone are involved in the West Africa Coast Initiative which i.a. aims at improving the fight against transnational organized crime

through the establishment of Transnational Organized Crime Units (TCUs). Eventually all these strategies are meant to respond more adequately to the threat resulting from criminal phenomena, and a crucial dimension of this response is to ensure that the proceeds of crime are effectively taken away. Despite all these efforts, few strategies seem to have emphasized on very concrete modalities of effectively managing proceeds of crime, i.e. beyond the authority to seize and confiscate.

It seems imperative to carefully consider the coherence between ongoing policies and work plans, and the added value resulting from a proposed ARIN type network for West Africa.

3.5. Risks and their mitigation

A number of factors may hamper the establishment and effective functioning of the network. Even though all authorities met during the on site visit to selected ECOWAS countries welcomed the proposal to establish an ARIN type network, its modalities, operating procedures etc. will need to be elaborated and formally endorsed by all participating countries. This process can prove to be time consuming.

The network will require Government and other relevant authorities to be aware of its added value for supporting criminal policies, and of the of the opportunities resulting from a greater emphasis on asset seizure, confiscation and management.

Experience has shown that focal points can easily change position, and that the nomination of a new colleague can take time, in particular if it requires a formal act of designation. Given the informal and technical dimension of ARIN type networks, one could consider a letter from a competent government authority confirming the name of focal points, without requiring the adoption of decree or special government decision.

Equally important for the sustainability and success of the initiative is to ensure that its functioning is properly funded. This will include the organization of regional meetings and training activities, but also the operation of the Secretariat infrastructure and staffing.

3.6. Cost implications

Experience with the establishment of other ARIN type bodies has shown that time, commitment and funding are essential to have the network going. The initial phases of the establishment process could take a couple of years.

Financial resources will have to cover the cost of organizing an average of two plenary meetings per year, in addition to the hiring of support staff and possibly a national or international expert which would constitute the secretariat function. Detailed estimates will depend on Member States' decision on the network's infrastructure and secretariat.

ANNEX I- Pictures of seized assets

The below pictures show seized vehicles and court storage rooms in some of the countries visited during the onsite mission (Cabo Verde, Côte d'Ivoire, Ghana, Senegal, Togo - January/February 2013).

- Vehicles –





- court storage rooms -



ANNEX II - Status of Ratification

Status of Ratification of UN Conventions by ECOWAS Member States

	Vienna Convention, 1988 ⁵⁰	New York Convention, 1999 ⁵¹	Palermo Convention, 2000 ⁵²	Merida Convention, 2003 ⁵³
Benin	23 May 1997 (a)	30 Aug 2004	30 Aug 2004	14 Oct 2004
Burkina Faso	02 Jun 1992 (a)	01 Oct 2003 (a)	15 May 2002	10 Oct 2006
Cabo Verde	08 May 1995 (a)	10 May 2002	15 Jul 2004	23 Apr 2008
Côte d'Ivoire	25 Nov 1991	13 Mar 2002 (a)	25 Oct 2012	25 Oct 2012
The Gambia	23 Apr 1996 (a)		05 May 2003	
Ghana	10 Apr 1990	06 Sep 2002	21 Aug 2012 (a)	27 Jun 2007
Guinea	27 Oct 1995 (a)	19 Sep 2008	10 Sep 2007	10 Sep 2007 (a)
Guinea Bissau	27 Dec 1990 (a)	14 Jul 2003	09 Nov 2004 (a)	29 May 2013
Liberia	16 Sep 2005 (a)	05 Mar 2003 (a)	22 Sep 2004 (a)	16 Sep 2005 (a)
Mali	31 Oct 1995 (a)	28 Mar 2002	12 Apr 2002	18 Apr 2008
Niger	10 Nov 1992 (a)	30 Sep 2004 (a)	30 Sep 2004	11 Aug 2008 (a)
Nigeria	01 Nov 1989	16 Jun 2003	28 Jun 2001	14 Dec 2004
Senegal	27 Nov 1989	24 Sep 2004 (a)	27 Oct 2003	16 Nov 2005
Sierra Leone	06 Jun 1994	26 Sep 2003		30 Sep 2004
Togo	01 Aug 1990	10 Mar 2003	02 Jul 2004	06 Jul 2005

(a) - Accession

⁵⁰ United Nations Convention against Illicit Trafficking in Narcotic Drugs and Psychotropic Substances, Vienna, 1988.

⁵¹ International Convention for the Suppression of the Financing of Terrorism, New York, 1999.

⁵² United Nations Convention against Transnational Organised Crime, Palermo, 2000.

⁵³ United Nations Convention against Corruption, Merida, 2003.

ANNEX III - List of Acronyms

AML/CFT	Anti-Money Laundering and Counter Terrorism Financing
ARINAP	Asset Recovery Interagency Network for the Asia-Pacific region
ARINSA	Asset Recovery Interagency Network for Southern Africa
BCEAO	<i>Banque Centrale des Etats d'Afrique de l'Ouest</i> or Central Bank of West African States (WAEMU countries)
CARIN	Camden Asset Recovery Interagency Network
CENTIF	<i>Cellule Nationale de Traitement des Informations Financières</i> (WAEMU countries and Guinea)
ECOWAS	Economic Community of West African States
EFCC	Economic and Financial Crimes Commission (Nigeria)
EOCO	Economic Organized Crime Office
FATF	Financial Action Task Force
FIC	Financial Intelligence Centre (Ghana)
FIU	Financial Intelligence Unit
GAB	<i>Gabinete de Administração de Bens</i> (Cabo Verde)
GIABA	<i>Groupe Intergouvernemental d'Action contre le Blanchiment en Afrique de l'Ouest</i> , or Inter-Governmental Action Group against Money Laundering in West Africa
GRA	<i>Gabinete de Recuperação de Activos</i> (Cabo Verde)
ICPC	Independent Corrupt Practices and Other Related Offences Commission
MLA	Mutual Legal Assistance
StAR	Stolen Asset Recovery Initiative
UNODC	United Nations Office on Drugs and Crime
WACAP	West Africa Network for Central Authorities and Prosecutors
WAEMU	West Africa Economic and Monetary Union

ANNEX IV - List of Entities Visited during the onsite Missions

CABO VERDE	
Date	Authorities met by the UNODC experts
14/01/2013	UNODC Project Office
	H.E. the Minister of Justice
	The <i>Coffre Genal da Justiça</i> , Ministry of Justice
	The Land Property Register of Praia
15/01/2013	The Director of the Judicial Police
	The General Prosecutor of the Republic
	The Property Management Office of the Treasury, Ministry of Finance
	The General Directory of Treasury, Ministry of Finance

SENEGAL	
Date	Authorities met by the UNODC experts
16/01/2013	The <i>Agent Judiciaire de l'Etat</i> , Ministry of Finance
17/01/2013	The Cabinet to the Minister of Justice
	The Dakar Public Prosecutor
	The GIABA Secratariat
	The Court on the Repression of Illicit Enrichment
	The Director of Judicial Police
	The President of the Regional Tribunal of Thiès
18/01/2013	The Investigative Brigade of the Gendarmerie
	The former Deputy Attorney General of Kaolack

CÔTE D'IVOIRE	
Date	Authorities met by the UNODC experts
21/01/2013	The Financial Intelligence Unit, CENTIF
	The Clerk Office at the Abidjan Courts of Justice
	The INTERPOL National Bureau
	The Ministry of Justice
	The Economic and Financial Crime Unit of the Judicial Police
22/01/2013	The Directory of Recovery (Treasury Administration)
	The <i>Agent Judiciaire du Trésor</i> , Ministry of Finance
	The Directorate General of Customs
	The Public Prosecutor of Abidjan
23/01/2013	The European Union Assistance Program to the Côte d'Ivoire Ministry of Justice
	The Financial Intelligence Unit, CENTIF

GHANA	
Date	Authorities met by the UNODC experts
24/01/2013	The Financial Intelligence Unit, FIC
	The Narcotics Control Board (NACOB)
	The Attorney General's Office of Accra
	The Economic and Organized Crime Office (EOCO)
25/01/2013	The Police

TOGO	
Date	Authorities met by the UNODC experts
11/02/2013	H.E.theMinister of Justice
	The Public Prosecutor of Lomé
12/02/2013	The Central Office on the Repression of Illicit Drug trafficking and Money Laundering (OCRTIDB)
	The Financial Intelligence Unit, CENTIF
	The National Committee on countering drugs (CONAD)

NIGERIA	
Date	Authorities met by the UNODC experts
14/02/2013	The Independent Corrupt Practices & Other Related Offences Commission (ICPC)
	The Nigerian Financial Intelligence Unit (NFIU)
15/02/2013	The Economic and Financial Crimes Commission (EFCC)
	The Directorate of Criminal Prosecution (Ministry of Justice)
	UNODC Country Office for Nigeria

BENIN	
Date	Authorities met by the UNODC experts
18/02/2013	The Financial Intelligence Unit, CENTIF
	The Ministry of Justice
	The Public Prosecutor of Cotonou
	The President of the Court of Cotonou and Investigative Judges
	The Central Office on the Repression of Illicit Drug trafficking (OCERTID)
	The Directorate of Judicial Police
19/02/2013	The <i>Agent Judiciaire du Trésor</i> , Ministry of Finance
	The Gendarmerie
	The <i>Observatoire de Lutte contre la Corruption</i> , OLP
	The Network of Anti-Corruption Agencies of West Africa (NACIWA)