

Enabling African loots: Tracking the laundering of Nigerian kleptocrats' ill-gotten gains in western financial centres

Abstract:

This paper aims to provide evidence and analysis of the conveyor belt that allows Politically Exposed Persons (PEPs) to rehabilitate their money in western financial centres, while inserting Nigerian material into debates about transnational kleptocracy. It fleshes out the chain of service provision going from developing countries to western boutique firms or 'rogue' providers, ultimately reaching out to the large blue-chip firms that are instrumental for the validation of PEP wealth and reputations. We use an interpretive practice tracing methodology to elucidate the steps leading to money-laundering, relying on data from a wealth of primary and secondary sources as well as a wider dataset of residential real estate purchases. On the basis of these empirical insights, we find that enabling practices cannot be neatly situated in a dichotomy of lawful and unlawful behaviour. Given that the current assumptions lack nuance, the policy response is likewise skewed, often looking to identify the 'exception to the rule' rather than appreciating the more systemic nature of the problem. Consequently, we argue that there is a need for a conceptual shift in the way professional enablers are framed and analysed, suggesting that their environment can be more helpfully divided into *upstream* and *downstream* roles.

Keywords: *transnational kleptocracy; enablers; downstream enablers; upstream enablers; money-laundering; Nigeria*

1. Introduction

There is an increasing understanding, in both academic literature and policy discourse, that the issue of grand corruption affecting developing countries cannot be addressed without considering the ‘gatekeepers’ or ‘enablers’ of corruption in international financial centres (Zucman 2015; Bullough 2018; Cooley, Heathershaw and Sharman 2018; United Nations 2020). This is because kleptocrats rely on firms and actors residing primarily in the West to both hide and legitimize their money. The laundering of wealth goes hand in hand with a wide set of strategies for the management of kleptocratic reputations that are vital for their status and prosperity in the long run (Cooley, Heathershaw and Sharman 2018). However, empirical work outlining how this occurs, and with which consequences, is still scarce. How is it possible that money from kleptocracies reaches the major centres of international finance in spite of the systems that major corporate actors have evolved to identify and stop illicit financial flows? This paper aims to evidence and unpack the conveyor belt that allows Politically Exposed Persons (PEPs) to rehabilitate their money and reputations in western financial centres, while inserting Nigerian material in contemporary debates about transnational kleptocracy.

In order to do this, we build on the incipient literature on the role played by enablers in advancing the interests of kleptocratsⁱ to trace the full trajectory of established money laundering practices. We do so by focusing on three in-depth case studies of Nigerian PEPs and their professional enablers: James Ibori, Dan Etete and Alison Diezani-Madueke. Data collection has been carried out through the close reading of nearly fifty documents from several jurisdictions, including court proceedings, interview transcripts and land registry records (see: Annex 1), and complemented by seven (see: Addendum to the bibliography) semi-structured interviews with investigators and experts with in-depth knowledge of the case studies examined. We use an interpretive practice tracing methodology (Pouliot 2015; Prelec 2020) to elucidate and test the steps leading to money-laundering, with an emphasis on biographical

material that allows us to adopt an angle of analysis following the trajectory of the PEPs themselves.ⁱⁱ

In this paper, we argue for a conceptual shift in the way enablers are framed and analysed. Enablers are conceived as professionals who facilitate the legitimization of stolen resources, especially in western financial centres. But a frequent problem in both academic and policy discourses is the mutually exclusive manner of approaching the topic: either a certain individual/firm is an enabler of corruption, or not. Enabling practices, however, do not fit into a clear dichotomy of lawful or unlawful behaviour. Given that current assumptions lack nuance, policy responses are likewise skewed, often looking to identify the ‘exception to the rule’ rather than appreciating the systemic nature of the problem. We suggest it is more useful to think of enablers in terms of *mutually reinforcing layers* and that the environment of enabling professionals can be more helpfully divided into *upstream* and *downstream* roles.

Upstream enablers enter into deals with kleptocrats in full knowledge of both the political status of their clients and the sources of their wealth. While offering the right professional skills and possessing useful contacts (often on the basis of earlier employment with a top legal firm, bank, management consultancy or commodity trader), they mostly work alone or for boutique firms without a household name. They become ‘fixers’ at the earliest stages of the laundering process, arranging tailor-made solutions for the kleptocrat they service. Although over-represented in media coverage and policy discourse, in the few publicly available legal judgments that concern enabling, they are arguably a minority.

Much more numerous, subtle and – for this reason – problematic, are what we term *downstream enablers*. These are often top executives, banks and legal firms who would rarely if ever get involved at the disreputable start of the laundering process. However, by coming later into the value chain of a kleptocrat’s money-laundering activities, such professional figures are able to hide behind the earlier activity of others. Once the difficult legwork has been

carried out and some measure of respectability has been established for the kleptocrat, there is plausible deniability to proceed with the part of the process that concerns downstream enablers and that does not, on the surface, present issues of legality. Indeed, more often than not, such activities fall clearly within the realm of what is legal. These individuals/firms usually see their role as justified and fully above board (Harrington 2016); and yet, this makes them no less integral to the process.

How can one understand the interaction between these two enabling dimensions? To appreciate the differences within the population of enablers, it is essential to get a nuanced understanding of the practices that characterise their activity. To unravel the steps by which money laundering takes place, we set out to investigate the path PEPs take in their efforts to launder money. For this reason, we propose a small-N investigation of case studies that are high on detail, for which we were able to obtain a large amount of relevant documentation (see: section 3.1), and that are therefore able to shine light on both the *practices* and the *steps* in the process.

The article is structured as follows. Section 2 contains a contextualisation of the political economy of Nigeria (the country of origin of our PEP case studies) as well as of the international financial architecture that is central in the processes of money and reputation laundering, while also explaining the rationale for our case selection. Section 3 outlines the methodological framework, explaining how we adopt practice tracing, conceptualising our categorisation of enabling practices, and incorporating them into the practice tracing chain that takes a PEP-centred approach. Section 4 applies this framework to the three empirical case studies. Finally, we elaborate on the insights uncovered through the case studies in the Conclusion, formulating three sets of findings and identifying areas for further research.

2. Background and rationale

In contemporary capitalism, money flows are deregulated and globalised. An “offshore world” of financial structures, institutions and techniques is designed to provide secrecy, asset protection and tax exemption for non-resident, wealthy individuals and corporations. Although often associated with small states, this has been fostered by the global financial industry and associated service providers with the support of industrial states and rising powers alike (Palan, Murphy and Chavagneux 2010). The offshore world is thus not a “peripheral development but is structurally related to, and indeed enables, the globalizing tendencies of the modern economy” (Palan 2006: 12). Its major actors are not so much tax havens, but onshore financial centres such as New York and London that are closely articulated with offshore jurisdictions (Heathershaw *et al.* 2021).

In this context, kleptocrats from resource-rich developing countries find expanded opportunities for money laundering, the “processing of [...] criminal proceeds to disguise their illegal origin” (FATF 2021). Money laundering and other enabling activities have been the subject of worldwide regulation. Many erstwhile practices are now the subject of scrutiny, especially by banks. However, the AML regime remains flawed (Sharman 2011), and enablers show great inventiveness in circumventing rules as they emerge. In major financial centres in the West and, more recently, Asia, kleptocrats are able to establish relations with professional agents, intermediaries and service providers (often labelled ‘enablers’). *Enabling* “comprises a web of interrelated practices that go beyond the economic realm to encompass various social-networking and political techniques”, including “securing the right for the kleptocrat to reside overseas, running an aggressive image-crafting and public relations campaign, and using philanthropic activities to ensconce the kleptocrat in a web of transnational alliances” (Cooley, Heathershaw and Sharman 2018: 44–45). In other words, enabling includes not just financial experts but a wider array of service providers that help PEPs acquire social legitimacy. *Reputation laundering* is the process of “minimizing or obscuring evidence of corruption and

authoritarianism in the kleptocrat's home country and rebranding kleptocrats as engaged global citizens” (Cooley, Heathershaw and Sharman 2018: 44–45).

While illicit financial flows to international financial centres are a worldwide problem, its impact is even greater in particular regions such as sub-Saharan Africa. Although available data should be approached cautiously, UNCTAD (2020) estimates that \$88.6 billion per year leave Africa via capital flight. By contrast, African countries only received \$45 billion in FDI in 2019. The significance of illicit financial flows out of Africa has been illustrated by investigative efforts by the International Consortium of Investigative Journalists such as the Panama Papers, Luanda Leaks and the Pandora Papers that reveal massive engagement by foreign investors, African regimes and High Net Worth Individuals (HNWI) in offshoring strategies that harm African development. These investigations support the insights of policy and scholarly work on African political economy (Ajayi and Ndikumana 2014; Abugre *et al.* 2019) that show a continent affected to an unusual extent by tax avoidance/evasion, outward financial flows (both legal and illegal) and corruption enabled by the offshore world (Soares De Oliveira 2022).

Nigeria’s postcolonial trajectory epitomises many of these dynamics. The vast wealth of Africa’s largest economy and leading oil producer has failed to benefit the majority of Nigerians (Osaghae 1998; Falola and Heaton 2008). This wealth has instead benefited the country’s elites, who have in turn sought to place it abroad for their own security (Page 2018). These Nigerian offshore strategies are longstanding and predate the widespread adoption of such behaviours by many other kleptocratic elites across Africa. Evidence from Nigeria’s oil booms of the 1970s and early 1980s already pointed to the use of foreign trade and financial sector linkages to export capital to western financial centres, especially to London (Ellis 2016). Such practices have arguably expanded with the advent of democracy in 1999 and the further diversification of Nigerian international links, especially with Asian states. The fragmented

character of power in federal Nigeria and the short timespans that result from the significant turnover in political office have further contributed to the dissemination of offshoring strategies to a wide range of Nigerian PEPs.

This paper provides detailed studies of three PEPs active in Nigeria over the last two decades: Dan Etete, James Ibori and Diezani Alison-Madueke. The advantages of these case studies are, first, the extraordinary amount of data available. Research into PEP money laundering can suffer from data gaps that inhibit process tracing, but in these cases we have authoritative information on how each PEP acquired, exported and sought to launder their wealth. Second, the three individuals are not outliers: they were leading political appointees in one of the world's major oil exporters – two influential former oil ministers and a former state governor from a resource-rich state with national clout – whose close study has obvious heuristic value for understanding the transnational character of money laundering. While there are specificities to all three PEP trajectories that makes contrasting them worthwhile, they share important traits. Moreover, the way they acquired their foreign real estate interests is in line with the patterns discerned in a larger dataset of African and Eurasian PEPs (Heathershaw *et al.* 2021).

One possible limitation of these case studies is precisely that they entered the public domain in the first place. They could thus be seen as atypical of PEP trajectories where successfully laundering monies and managing to acquire respectable statuses in metropolitan centres are the most common outcomes. We would instead argue that this different outcome is linked to their loss of political power in Nigeria rather than to their methods differing from typical PEP strategies. This 'incumbency advantage' in flouting AML regulations in the West is in line with findings from Heathershaw *et al.* (2023), as is the corresponding pattern of legal vulnerability once formal political power is lost. Media investigations of all three started while they were still in office but incumbency long protected them from scrutiny. Formal legal

investigations, let alone convictions, only occurred when they left office. While losing power does not guarantee a criminal conviction, as Alison-Madueke's case demonstrates, it undoubtedly increases PEP vulnerability and the chances of detection. At this stage, the PEP no longer enjoys the protection of a sovereign state and is exposed to retaliation by rivals now holding power and incriminating evidence. While the exposure of the three PEPs studied here differs from the impunity still experienced by most other PEPs, the value chain data we put forward clearly lays out forms of engagement with enablers that are typical of broader patterns.

3. Methodology

Given the aim of understanding the *practices* and *steps* in the process to expose the inner workings of enabling practices (Section 2), *process tracing* is a natural methodological choice. This methodology, originally formulated by Alexander George and Andrew Bennett (George and Bennett 2005), was born as a strategy to study causal mechanisms in a single case research design. In small-n and medium-n statistical inference, we are limited in understanding what causes it – i.e., why a pattern is found – by the nature of this approach, which results in the ‘black-boxing’ of causality. This is because “relevant evidence for the causal effect of the intervening variable (i.e., mechanism) is the difference that presence/absence of it makes *across* cases that are otherwise similar in all other factors, [i]nstead of tracing the process as it played out *within* a case” (Beach and Pedersen 2020: 3). As a result, focus on the process that links together causes and outcomes is lost. Process tracing turns that on its head, using in-depth qualitative analysis within a case study to open causality's black box.

While process tracing is often framed within a neo-positivist perspective, it can also be used within a critical realist or interpretive perspective. A prominent application of process tracing that is interpretive in perspective, and particularly suited to our material insofar as explicitly dealing with practices, is *practice tracing* (Pouliot 2015). This section addresses the

data collection and proceeds to explain how practice tracing is applied in our research design, proposing a new categorisation of enabling practices and outlining the steps of the practice tracing chain.

3.1. Data

Our case studies build on a wider dataset of residential real estate purchases in democracies by politically exposed persons from states widely regarded as kleptocracies. This dataset, composed by piecing together findings from investigative journalists, academics, and civil society in several different languages, has been created in the frame of a three-year-long research projectⁱⁱⁱ. The long list of property purchases was collected by considering significant contextual factors for illicit finance, including regionality (Ledeneva 2013), type of economy (whether it is resource-dependent) (Kurronen 2015), size of economy (whether it is a major ‘emerging market’), and designation of ‘high risk third country’ (Redhead 2019). Inclusion on this list does not mean transactions were of a criminal nature; nevertheless, all transactions would be designated as ‘high risk’ according to the UK’s current Money Laundering and Terrorist Financing Regulations (UK 2019).

Our long list has 56 cases between 1995 and 2020. We adopt a cross-regional focus, featuring postcolonial Africa (23 cases) and post-Soviet Eurasia (33 cases), which reflects our expertise as authors. From this dataset, we singled out a sub-set of seven Nigerian PEPs (Table 1 below). Finally, we identified the case studies that i) allow us to cover a time span of 25 years with regard to the coming to power of the PEPs analysed (starting 1995), and of over a decade of law enforcement efforts in democracies (2007-2020), ii) have all been either investigated or prosecuted by authorities in the UK, US and/or France, and iii) represent a variation of successful enforcement (James Ibori), partially successful enforcement (Dan Etete) and unsuccessful enforcement (Diezani Alison-Madueke). The three cases are also those best evidenced by fine-grained qualitative data that allows us to engage in practice tracing. While

the golden standard to observe practices is ethnographic participant observation, this is not always possible (Pouliot 2015), especially not when researching sensitive topics (Gonzales-Ocantos and LaPorte 2019). As a proxy, scholars have used interviews with experts and practitioners with detailed knowledge on the matter (Pouliot 2015: 247), as well as material that is, as much as possible, close to the source, reflecting the way events have taken place. In our case, this is documentation from law courts, including asset freezing orders, land registry records, transcripts of interviews and court statements. The documentation and expert interviews we rely on were thus carefully selected to suit these requirements. This makes our material highly reliable and therefore suitable for process and practice tracing (Tannenwald 2005; Collier 2011; Bennett and Checkel 2014; Pouliot 2015; Gonzalez-Ocantos and LaPorte 2019).

[TABLE 1 HERE]

3.2. Method: Practice tracing

Practice tracing was developed in the social sciences by Vincent Pouliot (2015). The decision to focus on practices and not on mechanisms (as done in classical process tracing) stems from the way these are defined. Practices are “socially meaningful and organised patterns of activities; in lay parlance, they are ways of doing things” (Pouliot 2015: 240). They are relevant to process tracing because they, too, have causal power like mechanisms, but, unlike mechanisms, they do not merely provide a bridge between two steps: they characterise the *modus operandi* of a class of individuals ('practitioners'). In that sense, they are the generative force through which society and politics take shape, producing very concrete effects in and on the world (Pouliot 2015: 241).

According to Pouliot, practice-tracing should accomplish two basic aims: 1) demonstrate local causality, and 2) produce analytically general insights. With this approach, meaningful causality can only be found in fine-grained, heavily context-bound social inquiries,

which draw as much as possible from the source. Once local causality is established, however, good practice tracing should not be limited to the specific case under study. Careful application to a local context can provide more widely applicable insights, as “induction, interpretation, and abstraction are not competing objectives, but mutually reinforcing operations in practice tracing” (Pouliot 2015: 240).

It follows that practice tracing is ideally suited to our research topic in at least three ways. The first is its capacity to go from the particular to the universal, by “capture[ing] the generative links between various social processes” and locating them as part of “larger classes” of the same processes (Pouliot 2015: 240). The second is its applicability to the data at our disposal: practice tracing meets the above aim not in spite of, but by virtue of material that is focused on a limited number of specific instances and heavily contextualised, as is ours. Third and crucial is its higher explanatory power. By focusing of practices, which are “by nature repeated and patterned”, practice tracing is able to abstract them away from context in the form of social mechanisms, thus offering theoretical constructs that allow for cross-case analysis and opening the way to identifying causality (Pouliot 2015: 240). A ‘simple’ case study approach would not be able to do so.

In applying this method, we take stock of the existing literature and categorise anticipated practices before sketching out the main steps of the practice tracing chain we expect to find in the case studies.

3.3. Practices: The enabling activities that make money laundering possible

Although the academic literature on the offshore world and the international financial architecture behind grand corruption has uncovered the complexity of the global enabling environment, relatively little effort has been dedicated to categorising the practices that underpin the enablers’ activities. One valiant attempt is a specialist report by Transparency International UK (Cowdock, Simeone and Goodrich 2019: 14). By ordering enabling practices

from most compliant to most complicit, the authors identify five categories: *active compliance* (procedures are followed, red flags are identified and acted on), *unwitting involvement* (checks fail to identify clear red flags, for example, due to deception by the client), *wilfully blind* (an enabler avoids or simply does not carry out checks), *corrupted* (where enablers are targeted by those involved in corruption) and *complicit* (where enablers are knowingly involved in facilitating corruption and/or money laundering offences).

While this framework improves on previous approaches, it assumes the level of involvement is linear. Yet, behaviour that is compliant is not always carried out in accordance with the spirit of laws and regulations; whereas non-compliant behaviour might, depending on the situation, be carried out more or less wittingly. We therefore propose the framework can be given more explanatory power by structuring it alongside two axes: the *procedural* and the *(in)voluntary*. The procedural axis ranges from behaviour that is *compliant*, i.e. attempts to be or presents itself as compliant with the law, and *non-compliant*, i.e. contradicts the laws or regulations outright. The *(in)voluntary* axis addresses the level of involvement, which can be *unwitting* or *wilful*. This produces four sets of practices, listed below in order of severity, and represented visually in Graph 1:

1. **Compliant/Unwitting** (e.g. Oxford University giving Alison-Madueke a platform to explain how her government was cracking down on corruption; Private schools receiving tuition fees for Ibori's children from an offshore account controlled by Gohil)
2. **Compliant/Wilful** (e.g. JP Morgan's transfer of highly suspicious OPL245 funds after having filed SARs; Real estate agents proceeding with transactions)
3. **Non-compliant/Unwitting** (e.g. bank managers creating accounts without conducting proper background checks)
4. **Non-compliant/Wilful** (Gohil or Granier-Deferre actively scheming to create financial and real estate structures for Ibori and Etete)

[GRAPH 1 HERE]

3.4. Steps: What the PEP needs to do to launder their wealth

Practice tracing foresees a causal chain composed of steps, which are characterised and linked by the practices (in process tracing these are referred to as *mechanisms*). The connection of steps in the chain must be validated for the causal link to be established. In designing our steps, we focused on the PEPs themselves, rather than on the service providers. Many studies concentrate on the issues that occur with enablers complying or not complying with a specific set of regulations, analysing their performance on a wider (e.g. yearly) basis, and therefore abstracting their activity away from a thin-grained, contextual focus. By starting from the PEP's own trajectory, we are able to highlight opportunities of abuse that would be lost if focusing only on distinct categories of potentially problematic service providers. In our research design, we must therefore consider all hurdles cleared by the PEP / money launderer to succeed in laundering ill-acquired wealth. The TI report cited above gives a useful outline of such steps (Cowdock, Simeone and Goodrich 2019: 15):

“Corrupt individuals face three key hurdles to enjoying the benefits of their activity:

1. First they must **obtain corrupt wealth** – for example, through soliciting bribes, rigging procurement, embezzling funds or unlawfully acquiring state assets – without being caught.
2. Then they **need to distance themselves from the proceeds of these crimes by moving these funds**, either to alternative bank accounts and companies or by investing them in assets such as property.
3. Finally, **they must defend their corrupt wealth**, via either the UK legal system or cleaning their reputations and integrating themselves into the UK's elite.”

Furthermore, it is important to consider the international dimension, as highlighted by Global Witness (2018):

“We know [...] that the lifecycle of a corrupt official almost always has three distinct parts. First, they steal the money, usually using an anonymous company to cover their tracks. Second, they move the money into the international financial system using a bank or a money manager of some sort to help them along. The smartest of the criminals have learned to hedge their bets and choose a couple of different locations into which to move their dirty money. That means that if one doesn’t work out, they always have a backup plan. Third, they move themselves and their family offshore to a luxurious and exotic bolt-hole to enjoy the spoils of their stolen funds whilst also protecting themselves and their assets from reprisals. This is a pattern we have seen time and time again – a tried and tested way for the criminal and corrupt to get the most out of their stolen loot. It means that the money flows and corporate networks that arise from these dirty deals end up all around the world” (Pace and Dunn 2018).

The four steps we have identified as key elements of the process tracing chain are, therefore:

- 1) Obtaining corrupt wealth: ascent to power and accumulation of capital
- 2) Distancing from the proceeds of crime 1: Moving funds
- 3) Distancing from the proceeds of crime 2: Reinvesting the money
- 4) Defending the corrupt wealth

4. Empirical

How do the practices outlined above work in practice, and what are the variations that can be observed? The three case studies that follow, analysed through the framework presented above, provide insights into these dynamics.

4.1. James Ibori

James Onanefe Ibori (born 1959) was Governor of Delta State in Nigeria from 1999-2007. His accumulation of wealth occurred largely from the sale of state assets, whose beneficiaries were often companies owned by Ibori and his family. Ibori laundered criminal proceeds in the UK

using the country's property market and acquiring other precious assets through offshore structures. In Nigeria, Ibori is regarded as one of the 'godfathers' of graft. While engaging in grand corruption, he was also leading the onslaught against anti-corruption prosecutor Nuhu Ribadu: his case is emblematic of how, in liberalising societies such as Nigeria, anti-corruption campaigns are frequently "consumed in the vortex of elite wrangling and political ambitions" (Adebanwi and Obadare 2011: 203).

This case study focuses on Bhadresh Gohil, Ibori's UK lawyer, who emerged as the architect behind Ibori's money laundering, while also highlighting how other figures were complicit in enabling Ibori's activities. In our characterisation Gohil, a partner at a boutique law firm, is the archetypal 'upstream' enabler. He helped Ibori conceal and launder money, and also directly facilitated egregious acts of corruption. Aside from Gohil, Ibori had at least one other lawyer, Ian Timlin, from the respectable firm Speechly Bircham – who, coming later in the value chain of service provision, represents an exemplification of 'downstream' enabling practices. Timlin's role in aiding Ibori's criminal defence was commented upon with dismay by the UK Court of Appeal. Ibori also relied on several people to set up bank accounts, of whom Ellias Nimh Preko, formerly a Goldman Sachs banker, was one (*R. v Preko* [2015] and *R. v Gohil and R. v Preko* [2018]). Ibori was supported by other accomplices, including his lover, sister, wife, and assistant (see e.g. *Onuigbo v. R.* [2014]).

Step 1. Obtaining corrupt wealth: ascent to power and accumulation of capital

As Governor of Delta State, Ibori reported a salary of approximately £12,000 and (falsely) claimed he possessed no cash or bank account outside of Nigeria. He engaged in "financial criminality on an eye-watering scale" (Southwark Crown Court 2012), routinely abusing the powers of his office to award inflated state contracts to businesses owned by his family and associates. His corruption is well-documented: Ibori's case was one of the most extensive operations ever carried out by Scotland Yard in this field. On 17 April 2012, Ibori was

sentenced to 13 years by Southwark Crown Court for his crimes, after pleading guilty to a 10-count charge of fraud, embezzlement and money laundering and admitting to stealing \$250m from Nigeria. With the active assistance and participation of Gohil, Ibori fraudulently diverted millions of dollars in Delta State funds to businesses he controlled through his relatives and associates (Ibori v Home Department [2017]).

Step 2. Distancing from the proceeds of crime 1: Moving funds

Gohil, a solicitor and partner at the law firm Arlingtons Sharma, has been described by people who worked closely on this case as the “architect at the centre of it all” (interview 2) and “Ibori’s professional money launderer” (interview 3). In 2007, the Metropolitan Police raided Gohil’s London offices and found hard drives containing details on complex offshore structures set up on Ibori’s behalf. Gohil worked for Ibori with his eyes wide open. On a due diligence form for a Barclays bank account, he described Ibori as a “significant tribal leader with family connections in the oil industry going back to the 1950s, of substantial wealth, who is occasionally called upon to participate in political events” (interview 2). The incongruence with reality could not be bigger: at the time when Gohil was writing those words, Ibori was “a convicted shoplifter in the UK, using a false identity, with a Governor’s salary below £20,000 a year, who was found to have been laundering money for dictator Sani Abacha through a Credit Suisse account” (interview 2). Gohil’s position was further tarnished by a lawsuit brought against him by his ex-wife during their divorce proceedings (Gohil v Gohil [2014]), who argued that, in light of her husband’s role in Ibori’s money laundering affairs, he was hiding the real extent of his assets.

An early case illustrating how Gohil and Ibori operated is that of African Development Finance Ltd (ADF). Set up in 2005, this company provided fraudulent consultancy services to help the states of Delta and Akwa Ibom sell shares in V Mobile. ADF’s services added no real value because each state had already lined up investors. And yet, ADF was entitled to 5% of

the sale value, on top of other benefits. These funds, which approached \$38m, were deposited into an account at Access Bank Nigeria. Gohil was instrumental in directing this money to offshore accounts, some controlled by associates of Ibori, others by Gohil, and one opened in the name of Gohil's law firm (UN Convention Against Corruption 2013). Another company set up in April 2005 in the British Virgin Islands (BVI), Teleton Quays Ltd, played a significant role in several schemes. The company was used to purchase a property worth around £300,000 in Dorset so that Ibori could have a residence near his children's private school. The purchase was paid for through the personal HSBC account of Ibori's mistress. Parabola International Corp., a Mauritius firm, was another company established by Gohil to launder Ibori's proceeds. Ibori established a 'racket' with the transport company MER, which rented oil barges and thus received substantial revenue from oil companies operating in Nigeria. Gohil funnelled money from MER into accounts in Switzerland held in the name of Parabola (US District Court for the District of Columbia 2012).

Gohil provided Ibori with access to British banks via his law firm's accounts. One instance concerned school fees for Ibori's children in 2005. To pay these and other personal bills, Gohil funnelled \$850,000 through Nigerian firm Ken Oil & Gas into an account controlled by Gohil's firm. In March 2007, Gohil opened an account in the name of Theresa Ibori, James' wife, at American International Depository and Trust Private Bank. Bills for approximately \$500,000 were paid through this account, for which Gohil kept power of attorney. Alongside Gohil and Preko, other enablers included fiduciary agent Daniel Benedict McCann and corporate financier Lambertus de Boer. All were jailed.

Step 3. Distancing from the proceeds of crime 2: Reinvesting the money

In the UK, Gohil helped funnel Ibori's proceeds into luxury goods, including property. While the mansion in Dorset was acquired through Teleton Quays, other houses in Hampstead, Regent's Park and St John's Wood were purchased through Haleway Properties Ltd, which

Gohil set up for Ibori in Gibraltar. Gohil also opened two US accounts at Merrill Lynch in 2000 under the name of Parabola. In 2007, Ibori acquired a \$1.8m house in Houston, Texas, under MER's name (US District Court for the District of Columbia 2012).

In 2006, Gohil arranged the purchase of a Canadian Bombardier Challenger Jet, worth about £20m. The contract was signed between Bombardier, Teleton Quays, and a third company, Erin Aviation Ltd (also controlled by Gohil). Part of the money (\$4.7m) came from Parabola through Arlington Shares. A second part was sourced through a Swiss bank account of Stanhope Investments (Seychelles), which was exposed in the Panama Papers as being linked to Ibori. This payment, too, went through Gohil's law firm. A third part of the payment came from Wings Aviation Ltd, which was found by the UK's Proceeds of Crime Unit (POCU) to be owned by Parabola and Stanhope. The jet, however, was never delivered because POCU managed to freeze the associated funds.

Step 4. Defending the corrupt wealth

Ibori did not go down easily. The arsenal of methods he employed included attempts to frame Scotland Yard agents as corrupt (Kirby and Benton 2021); an escape to the UAE, from where he pushed back against extradition; the partial rehabilitation of his image in Nigeria and the possibility of continued money laundering through Dubai.

After being hired by Ibori to aid his defence, Ian Timlin attempted to persuade the Nigerian authorities to withdraw their cooperation and to prevent material collected in Nigeria from being used in UK courts. His role could have gone even further, as explained by an investigative journalist (Interview 6):

“My understanding is that Gohil was Ibori's lawyer for things like conveyancing on his properties (ostensibly), while Timlin was engaged to help Ibori with potential criminal defence matters... Speechly Bircham, through Timlin, were involved in paying invoices sent in by Cliff Knuckey, the private detective acting for Ibori who was later accused

of having paid bribes to DC McDonald in return for inside information. That has never been proven, and as the Court of Appeal said, if Knuckey DID pay bribes to McDonald, he did so at Ibori's instigation, in Ibori's interest and with Ibori's money, so that hardly diminishes Ibori's guilt!"

Timlin left London after the Ibori conviction, working in Guernsey. However, he later returned to London, where he kept working for another respectable law firm – avoiding any legal consequences for his involvement in the Ibori ordeal.

In 2017, after serving four years in prison, Ibori returned to his home state in Nigeria, where he remained a major political figure. As put by an expert interviewee: "Nigerian politics is highly partisan and is facilitated by patronage networks. I don't know if politicians, however corrupt they are proven to be, ever fall entirely out of favour. 'They might be dodgy, but they are *our* dodgy guys, who brought money back to our area': that is the often-aired argument" (interview 1).

Ibori's conviction, therefore, does not mean that his old practices have disappeared. Using Sandcastle data, Matthew Page identified four Ibori associates owning multi-million-dollar residencies in Dubai in 2020, noting: "it is possible that they hold, or previously held, them on behalf of Ibori or purchased them with funds they received from [him]" (Page 2020; interview 7).

4.2. Dan Etete

Chief Dauzia Loya Etete (born 26 January 1945), colloquially known as Dan, was the Petroleum Minister under the corrupt, dictatorial regime of Sani Abacha. Originally from the state of Bayelsa, located in the oil-rich, southern area of the Niger Delta, Etete presented himself as a 'peacemaker' with the powers of the North. Etete became Petroleum Minister – a position with substantial influence in Nigeria – in 1995, two years into Abacha's rule, and remained in office until the end of the regime in 1998.

The immediate successors to Abacha – Abdulsalami Abubakar in 1998, and Olusegun Obasanjo in 1999 – initiated investigations into grand corruption under his regime. With an estimated \$3-5bn looted during his rule, corruption under Abacha is said to have reached “a level until then never seen in the history of Nigeria and rarely seen in modern history” (Paris Court of First Instance 2007: 10). Some \$400m were looted through the Nigerian Central Bank between 1994 and 1998. Switzerland was able to identify as much as \$290m in their country stolen during the Abacha regime and ordered restitution of it to the Nigerian authorities (Campbell and Page 2018).

Obasanjo was particularly keen to expose the brutality and corruption that occurred under Abacha, by whom he had been jailed and tortured. Etete was no longer welcome and spent most of Obasanjo’s presidency (1999-2007) in France – where he laundered part of his proceeds from corruption in office. The analysis in this section focuses on these acts of money laundering, as uncovered, mainly, by the French prosecution services.

Step 1: Getting to power and accumulation of capital

Most international coverage of Etete’s corruption focused on the ‘OPL 245’ scandal: an oil exploration contract that Etete as Petroleum Minister awarded to a BVI company he beneficially owned (‘Malabu’) shortly before the end of the Abacha regime. While the involvement of international companies (Shell and Eni) in paying bribes, and banks (JP Morgan) in wiring the proceeds of corruption is well established (Global Witness 2018), the most wide-ranging judicial proceedings to determine the guilt of these companies, in Italy, returned a non-guilty verdict in March 2021 – although in a separate trial in 2018, two middlemen named in the Malabu deals were found guilty of the same charges Shell and Eni were accused of (Global Witness 2021). What is uncontroversial, however, are the dynamics surrounding the bribes paid to Etete by oil trading companies, and the way he laundered this

money in France and Switzerland with the help of several enablers, with Richard Granier-Deferre (Etete's main 'upstream' enabler) at their centre.

The BVI-registered company Addax Petroleum – of which Granier-Deferre was a senior executive – was active in the oil industry, with headquarters in the Netherlands and a strong presence in West Africa in the 1990s. The Nigerian Special Committee found that, between October 1996 and December 1997, Addax made payments benefiting Sani Abacha and members of his family, identifying two payments for £1.9m and \$385,000. The total value of these bribes was undoubtedly much larger: Granier-Deferre himself cited \$10m as the amount paid to Etete by Addax to obtain petroleum contracts.

As stated by Jean-Pierre Decker, Addax's representative in Nigeria at the time: "If [one] did not pay this type of amount [to Etete], it was better to pack one's bags and leave the country because there was no longer the possibility of entering into a single deal." Another company found guilty of paying commissions for oil contracts to Etete was ELF. Three of the company's executives in Africa confirmed they had been coerced to pay 20 million dollars into a Swiss account (the 'Moncaster' account), to which Etete was the economic beneficiary, to ensure the conclusion or extension of petroleum contracts.^{iv} The witnesses interviewed for the French money laundering case highlighted this was standard practice, to which no company – however large – was immune: "All of these petroleum companies (Glencore, Vitol, Trafigura and Arcadia) had to pay to have access to these contracts". Addax and Granier-Deferre were convicted for these acts in separate proceedings in Switzerland, before the trial in France.

Step 2: Enablers getting the money out: moving the proceeds of bribery into Swiss accounts

Granier-Deferre ultimately became Etete's personal 'fixer' in Europe, engaging in 'upstream' enabling practices. His personal connections with bank managers allowed him to set up accounts and offshore structures to launder money. The French judgments detail his service to Etete, stressing that his actions were conducted "in a habitual manner... taking place over

several years”. Etete and Granier-Deferre were sentenced for “utilising, pursuant to a financial engineering proceeding... the proceeds of bribery” in 2007 and again in 2009. The French prosecutors proved laundering of over €10 million took place and estimated the total amount laundered in the late 1990s-early 2000s at about €16 million.^v

The court documents explain how Granier-Deferre helped Etete open accounts in Switzerland. A first account was opened on 30 October 1995 at Banque Constant under the name of Bukazi Etete (Dan’s brother). Banque Constant was chosen because Granier-Deferre knew Charles Nehme, who worked in that bank. On 22 August 1997, a second account was opened at Bank Hoffman in Zurich. This time, the beneficiary was Dan Etete himself, but under a false identity (Omoni Amafegha). The assets of the first account were subsequently transferred to the second, indicating the real beneficiary had been Dan Etete all along, not his brother. After Banque Constant and Bank Hoffman decided to terminate the accounts linked to Etete, a further account was set up at Credit Agricole Suez Geneva (CAI Geneva), where Granier-Deferre knew another manager, J.J. Bovay. The CAI Geneva account was opened under the name of the firm Moncaster Associated (BVI) and the beneficiary was Omoni Amafegha, Dan Etete’s alias. On 15 September 1999, the CAI Geneva account was closed and assets were transferred to Gibraltar. Other accounts were thus opened at CAI Gibraltar (for Pentrade, a Bahamas company), as well as at Bank Claridien (for Volnay, a BVI company). The bank employees’ actions were less brazen than those of Granier-Deferre, and yet no less central to Etete’s money laundering: a clear example of downstream enabling.

The 2007 judgment states “the Constant and Hofmann bank accounts, the Moncaster and Pentrade accounts at the CAI have been open and were able to operate in an atypical way thanks to the special relations Granier-Deferre had with [bank managers] Charles Nehme and J.J. Bovay”. It furthermore highlights that, by using his relationship with J.J. Bovay, Granier-Deferre facilitated the formation of Pentrade (Bahamas) and the opening of its account at CAI

Gibraltar “for purposes of hiding the funds from criminal investigations being led in Switzerland in response to the Nigeria complaint against those close to General Abacha”. He was also able to obtain reference letters signed by J.J. Bovay to be introduced to other banks, including CAI Paris, avenue George V.

The availability of money for Etete was ensured by circulating the proceeds of bribery through compensation, a system implemented by Addax and Notore Chemical Industries Plc. For instance, prosecutors established that in 1999, \$633k were transferred through the Hofmann account, and \$5m through the Moncaster account, benefiting Etete. Another method was SWIFT transfers, “the majority of which ensured anonymity” – as stated in the judgment. Furthermore, cash was made available for Etete’s benefit, either directly or indirectly, at CAI Paris and at BGPI Paris, through checks issued by these banks.

Step 3: Acquiring property abroad

Granier-Deferre used several methods to convert funds derived from bribery, including changing the units of account or payment instruments, SWIFT transfers to pay personal bills, cash remitted to Paris, and checks issued by the Parisian banks (CAI and BGPI). Cash was also remitted to Nigeria by the officers of Addax. Furthermore, funds were laundered through bank investments (funds held in trust) and financial transactions (acquisitions of securities). The French prosecution traced a series of fund transfers, ordered by Etete, in favour of Addax and Engee Holdings; as well as transfers to banks in Liechtenstein and Dubai; the provision of cash, and “the investment of funds going into trust”.

Much of the cash was used to purchase real estate. Aided by a real estate company, Etete bought a building at 32 bis Boulevard d’Argenton, Neuilly sur Seine, for 28 million francs using a check from CAI Geneva via the Moncaster account. On 15 March 2000, he acquired a property in Boulay Morin, Eure, for 7.5 million francs using a check issued by Pentrade’s CAI Gibraltar account; it was later resold, on 6 December 2002, for €657,000. On 28 August 1999,

Etete acquired a property at 11 boulevard de la Tour Maubourg, 75007 Paris, for 12 million francs using two checks; the Swiss investigation established these funds came from Moncaster Associated. Etete also spent 6.3 million francs on art deco furniture for this apartment, paid again through Moncaster. Finally, he signed an undertaking to purchase property in Nice worth 25 million francs. The list of further items Etete spent money on is long, ranging from cars to paintings, hotel bills, rifles, and luxury boats.

Step 4. Pushing back against law enforcement, attempts to burnish reputation and continuation of practices

Etete tried – unsuccessfully – to frame the legal proceedings against him in France as a personal vendetta engineered by Obasanjo. Etete stated that Obasanjo wanted to get hold of the OPL 245 oil parcel which had been ‘awarded to him’ during Abacha’s rule. It is worth remembering that Etete did not cover important official political positions in Nigeria following the end of the Abacha regime: he therefore needed to nurture connections with the upper echelons of Nigerian politics (interview 1). It is illustrative that President Goodluck Jonathan is suspected to have benefited from as much as \$200m out of the OPL 245 proceeds (as testified by Ednan Agaev during the OPL 245 trial in Milan).

The high likelihood of Etete’s continued money laundering is evident in material collected by Sandcastle (Page 2020), which indicates Etete transferred over \$30m to individuals and companies in Dubai and bought at least two properties there. Aside from property purchases and extravagant expenses, large-scale informal currency exchange was used to launder part of the proceeds. It is likely Etete made and is still making use of Dubai-based middlemen for his UAE dealings. It is known that a former associate, P. Ghaderi, helped administer at least one property owned by Etete in Dubai. Talking to a Finance Uncovered reporter, Ghaderi stated Etete’s purchase of the Marina Residences property was just the tip of the iceberg – but would not elaborate further, saying he had fallen out with Etete (interview 3).

He confirmed that Etete's Dubai property was bought after the OPL 245 deal. Another potential facilitator is Peter Bosworth of Arcadia Petroleum (Gibbs 2019).

4.3. Diezani Alison-Madueke

Diezani Alison-Madueke, President Goodluck Jonathan's Minister of Petroleum Resources from 2010-15, oversaw unprecedented corruption. She did so by pursuing "deals that served the political needs of her administration and enriched her and a small group of her cronies" (Gillies 2020: 69). After leaving office, Alison-Madueke experienced legal troubles in Nigeria, the US and the UK. In Nigeria, she was charged with responsibility for a missing \$20 billion. Unlike our other case studies, she has not been rehabilitated in Nigeria. This may be linked, in part, to the fact she had not been a state governor and had never created a strong personal constituency or solid patronage network.

Step 1: Getting to power and accumulation of capital

Alison-Madueke is a Cambridge-educated executive from Rivers State with a long career at Royal Dutch Shell that culminated with her 2006 appointment as the company's Nigeria executive director. She became Nigeria's minister of transportation in 2007 before moving to the Mines and Steep Development Ministry in 2008. When her political patron, Goodluck Jonathan, ascended to the presidency in 2010, Alison-Madueke was appointed Minister of Petroleum Resources, holding office until Jonathan lost his re-election bid in 2015. Her tenure, during part of which she was also the first woman elected as President of OPEC, was unusually long. Appointees to this role have such discretionary power over the oil sector that, on occasion, presidents have claimed the role for themselves (Gillies 2020). Alison-Madueke, however, was trusted by Jonathan, who tasked her with managing the sector in the interests of their political coalition.

The connection with Jonathan is crucial in understanding the scale of the corruption Alison-Madueke is involved in. The theft of oil money, in the middle of the oil price boom

years, “escalated to stratospheric levels” under their tenure (Owen and Usman 2015: 460) and accelerated as the 2015 election approached. Some of it was used for personal enrichment, and some to satisfy patronage networks. Like Etete and Ibori, Alison-Madueke is a prominent member of the Nigerian elite with significant transnational connections prior to her accession to national power. However, her appointment to the Ministry of Petroleum Resources was on a different level to her previous roles and offered a unique opportunity for accessing funds.

Alison-Madueke used her position to award Strategic Alliance Agreements (SAAs) to companies owned by her associates (Restraint Order, Crown Court at Southwark 2016). This included the lifting of crude oil and so-called swap arrangements. The companies receiving these SAAs were unqualified and failed to meet their obligations yet received more than \$1.5 billion through the sale of Nigerian crude oil. Furthermore, under the swap arrangements, Nigeria was exchanging its crude oil for refined petrol to meet local demand. Two firms that appear in the later US DoJ’s frozen order were ultimate beneficiaries of several of these deals. These companies belonged to (Kolawole) ‘Kola’ Aluko and (Olajide Jones) ‘Jide’ Omokore, two enablers discussed below. Aiteo, led by Benedict Peters, was another oil trading firm with close ties to Alison-Madueke.

Step 2: Enablers and getting the money out

The cases of money laundering centre mostly on the proceeds from these deals. Alison-Madueke stands accused of using her position to influence the Nigerian National Petroleum Corporation (NNPC) and its subsidiary, the Nigerian Petroleum Development Corporation (NPDC), to direct the award of opportunities to entities under the control of individuals she favoured (Sayne, Gillies and Katsouris 2015). These individuals proceeded to buy foreign property for Alison-Madueke and bankrolled her lifestyle.

Alison-Madueke resorted to known Nigerian associates, seemingly for reasons of trust. All ran ‘boutique’ firms; they were not experienced international professionals associated with

large corporations. Alison-Madueke was their patron. Although they have been described as “ambitious, low-level businessmen” (interview 4), they were effective in getting the money out, laundering it through real estate acquisitions in the West, and establishing bridges to reputable service providers to legitimate the proceeds and improve Alison-Diezani’s reputation. However, contrary to her own attempts to keep a low profile, several individuals engaged in ostentatious behaviour, which drew attention to their relationship with Alison-Madueke.

An overlooked part of this story is the role played by international oil traders who were given crude oil in exchange for services they never performed and had to subsequently sell that oil. At the time of these sales, some of these companies already had poor reputations. An expert commented that “everybody knew these deals were rotten and corrupt” (interview 4). This did not prevent firms such as Glencore and Vitol from buying from them. Without those sales, Alison-Madueke’s allies would not have been able to monetise their crude oil.

Step 3: Acquiring property abroad

According to the allegations found in the US court documents, Omokore and Aluko: (i) conspired to and purchased millions of dollars in real estate in and around London, for the use and benefit of Alison-Madueke and her family, (ii) provided more than one million dollars in furniture, artwork, and other furnishings purchased within the Southern District of Texas, and shipped some of them to London and Abuja, for the use of Alison-Madueke, and (iii) funded a lavished and privileged lifestyle for Alison-Madueke and her family. They used a series of shell companies in the Seychelles and the British Virgin Islands and layered financial transactions to conceal the nature and ownership of the proceeds.

Peters’ company Aiteo has been linked to the bribery scheme aimed at influencing the Independent National Electoral Commission (INEC) in 2015, when Ugonna Madueke (Alison-Madueke’s son) distributed \$115 million to INEC officials via Fidelity Bank. Aiteo did not

directly benefit from the SAAs, but it nevertheless flourished under Alison-Madueke's oil ministry. Aiteo benefitted from the oil swaps, from contracts with the NNPC, and bought Shell's prize asset, OML 29 (Gibbs and Mojeed 2017).

Step 4. Pushing back against law enforcement and seeking to burnish reputation

Unlike Etete and Ibori, Alison-Madueke's case has dragged on for years. In 2020, Nigeria's EFCC asked the UK to extradite Alison-Madueke, but this was seen as an attempt to deflect attention from the country's woeful anti-corruption performance (Munshi 2020).

5. Conclusions

Using an interpretive practice tracing methodology, this paper has documented the value chain of service provision for three Nigerian PEPs that allowed them to launder ill-gotten wealth. This chain enabled money appropriated in high office in Nigeria to be laundered through western financial centres. This process began with *upstream enablers* – boutique firms and low-profile service providers brokering the initial steps of the laundering process – but came to include more established *downstream enablers* that can claim plausible deniability about the origins of the money. These are the sort of large, respectable firms that are instrumental for the validation of PEP wealth and reputations.

In our case studies, such interaction is clearly illustrated by the more respectable lawyers following in the footsteps of the boutique firms (such as in Gohil-Timlin advising in aiding James Ibori); in large multinational companies (Shell and Eni) and global banks (JP Morgan) willingly or unwittingly entering a multi-million dollar international corruption scandal in the case of Dan Etete; and in respected banks, estate agents, universities (eNewsWire 2013) and even superstars' (Obaji 2017) complicity in legitimising the money-laundering activities of Diezani Alison-Madueke and her aids. The actions carried out by the upstream enablers are mostly situated in the upper-right part of the quadrant; their actions come first in the PEP's chain of events, and they are followed by the downstream enablers (mostly in the

bottom-left quadrant) such as big banks and professionals working for larger, respected firms. Those key enablers are often surrounded by a host of corollary enablers on all sides of the spectrum.

[GRAPH 2 HERE]

This allows us to formulate three main empirical findings. Our analysis shows that, first, enablers are a moving target. Large firms have come to adopt more stringent procedures whereby they seem to shun straightforwardly disreputable clients whose fortune can (at that stage) be easily traced to illegal activities. However, there are always ‘boutique’ operators happy to assist PEPs in the initial steps of money laundering. If successful, these upstream enablers make their PEP clients safe for downstream enablers to later take them on board. Upstream enablers can also be active in latter stage reputation laundering activities but their usefulness in this regard is less significant for the PEP than the respectability they can derive from downstream service providers.

Second, the ‘rogue operators’ explanation, which tends to focus on upstream enablers as outliers in otherwise respectable professional milieux, fails to capture enabler dynamics. Risky service provision may be eschewed by reputation-conscious, established professionals, but once the groundwork of upstream enablers legitimises the PEP’s actions, downstream enablers willingly take on board business they would earlier not have countenanced. The widespread acceptance of such PEP clients points to a pattern of systemic implication by professionals in enabling practices, especially when manufactured respectability can be invoked.

Third, we ascertain that enabling, both upstream and downstream, is conducted by a wider range of actors than is typically recognised in scholarship and policy discourse, e.g., bankers, lawyers, and real estate agents. Beyond these, we pinpoint professional figures not usually treated as enablers but who are nevertheless instrumental in the accumulation of illegal gain, money laundering and reputational enhancement. In our case studies, commodity traders and PR/reputation laundering enablers figure prominently. Crucially, all these enabling figures conduct their business *transnationally* across various jurisdictions. Our findings thus corroborate theories arguing for a shift away from state-centric framings in modern-day grand

corruption toward a focus on “networks, brokers and their social context” (Cooley and Heathershaw 2022).

Alongside this empirical contribution, the paper has extended the boundaries of process tracing by applying practice tracing (Trampusch and Palier 2016) to the study of illicit money flowing into western countries. While PT has usually been applied to institutional changes, choosing institutions/bodies as the ‘actors’ to analyse, we show this methodology’s value in the analysis of individuals’ biographies. PEP trajectories provide a good prism to trace the laundering of funds through time, while the steps of the chain are linked by practices (mechanisms) which we observe and that are carried out by a constellation of enablers. Our methodological framework captures this complexity well. Furthermore, we show how PT can be used in the study of sensitive topics such as grand corruption and we use fine-grained data while making well-grounded inferences in the few instances for which hard evidence is difficult to come by, therefore providing an empirical application of precepts theorised by Gonzales-Ocantos and LaPorte (2019).

Finally, it is significant that the paper’s empirical material is based on open sources. Political scientists have long been hesitant contributors to this research field, with the lack of authoritative and quality data on transnational corruption invoked as a key concern. Others worry about the possibility of libel suits by PEPs, especially in the United Kingdom. We would instead highlight the vast amounts of newly accessible data that political scientists can work with. Civil and criminal court cases, beneficial ownership registers, the work of numerous civil society groups, ground-breaking investigative journalism, and the data sets resulting from data leaks such as the Panama Papers, Luanda Leaks and Pandora Papers are but some of the most exciting data developments which should enable authoritative scholarly research by political scientists in this area.

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ⁱ There is a more established and relevant literature on the roles played by professional groups (especially lawyers and bankers) in advancing the interests of organised crime. See e.g. (Middleton 2008; Middleton and Levi 2015).

ⁱⁱ We have previously applied this method to actor trajectories in a study of extractive practices in the energy sector in successor Yugoslav states (Prelec 2020).

ⁱⁱⁱ Aside from the two authors of this paper, the project's team members were: John Heathershaw, Alexander Cooley, David Lewis, Thomas Mayne, Casey Michel and Jason Sharman. The project was funded by the Foreign, Commonwealth and Development Office (FCDO) through the Anti-Corruption Evidence programme, run by Global Integrity.

^{iv} One of them even stated that it was Dan Etete himself who provided the details of the bank account: "This file was handled by the Petroleum Minister personally... he notified me that a bonus of 5 million dollars per permit needed to be paid for the renewal of these permits".

^v The 2007 guilty ruling was appealed, but the conviction for money laundering was confirmed in March 2009.

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Addendum: Interviews

Interview 1. Global Witness researcher, spring 2020.

Interview 2. Independent investigator (formerly at the Metropolitan Police), spring 2020.

Interview 3. Investigative reporter at Finance Uncovered / ICIJ, spring 2020.

Interview 4. Nigeria / energy / corruption expert, spring 2020.

Interview 5. Investigative journalist at The Guardian, spring 2020.

Interview 6. Investigative journalist at Reuters, autumn 2021.

Interview 7. Nigeria / UAE / corruption expert, spring 2020.

Appendix: Legal and evidentiary documentation consulted for the case studies

1) Case study 1. James Ibori

United Kingdom:

- Onuigbo v. R. [2014] EWCA Crim 65 (31 January 2014)
- Gohil v Gohil [2014] EWCA Civ 274 (13 March 2014)

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- R. v Preko [2015] EWCA Crim 42 (3 February 2015)
 - Ibori v Home Department [2017] EWHC 1207 (22 May 2017)
 - R. v Gohil and R. v Preko [2018] EWCA Crim 140 (15 February 2018)

United States:

- US District Court for the District of Columbia. In Re enforcement of restraining orders issued by the High Court of England and Wales, Queen's Bench Division, and the Crown Court of England Wales, United Kingdom. United States' ex parte application to enforce and register foreign restraining orders pursuant to 28 U.S.C. 2467(d)(3) and statement of points and authorities in support thereof, 16 May 2012

Panama / Seychelles

- Republic of Seychelles President's Office, 'President's Office of Seychelles Writes to Mossack Fonseca about James Ibori Investigation', 2008
- Mossack Fonseca, 'Mossack Fonseca Responds', 2008
- Mossack Fonseca, 'Mossack Fonseca Resigns as Agent to Stanhope Investments Ltd', *Panama Papers*, 2012

United Nations Convention against Corruption:

- Conference of the States Parties to the United Nations Convention against Corruption Fifth session. Digest of Asset Recovery Cases, CAC/COSP/2013/CRP.10, Panama City, 25-29 November 2013

2) Case study 2. Dan Etete

France:

- Public Prosecutor's Office vs Dan Etete and Richard Granier-Deferre, Judgment, Paris Court of First Instance, 7 November 2007

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- Public Prosecutor's Office vs Dan Etete and Richard Granier-Deferre, Judgment, Court of Appeal, March 2009

United Kingdom

- Transcript of the cross-interrogation of Dan Etete by Mr Howard (Energy Venture Partner's lawyer), in Energy Venture Partners v Malabu Oil & Gas, 12 December 2012
- Energy Venture Partners Ltd v Malabu Oil & Gas, Judgment, Commercial Court, 17 July 2013
- Witness statement of Nicholas Hildyard (Co-director of Corner House research), in The Queen v Director of Public Prosecutions, judicial review, High Court of Justice, Queen's Bench Division, Administrative Court, London, 10 December 2013
- Malabu Oil and Gas Limited v The Director of Public Prosecutions, Judgment, Southwark Crown Court, London, 15 December 2015
- Federal Republic of Nigeria v Malabu Oil and Gas Limited, Particulars of Claim, High Court, London, 18 October 2016
- Federal Republic of Nigeria v Malabu Oil and Gas Limited, Default Judgment, Admiralty and Commercial Court, December 2016
- Federal Republic of Nigeria v Malabu Oil and Gas Limited, Variation Order, Southwark Crown Court, 12 October 2017
- Federal Republic of Nigeria v Malabu Oil and Gas Ltd, Judgment, High Court, London, 15 December 2017
- FRN particulars of claim JPMorgan
- Federal Republic of Nigeria v JP Morgan Chase NA, Amended Particulars of Claim, Admiralty and Commercial Court, 4 July 2018
- Federal Republic of Nigeria v JP Morgan Chase NA, Defense, Business and Property Courts Commercial Court, 29 March 2018

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- Federal Republic of Nigeria v JP Morgan Chase NA, Defense, Business and Property Courts Commercial Court, 24 July 2018
 - JP Morgan Chase Bank, N.A. v Federal Republic of Nigeria, Judgment, Appeal Court, London, 8 October 2019
 - Land Registry of England and Wales, Title number MX393686.

United States:

- US v Jeffrey Tesler and Wojciech Chodan, Indictment, US District Court, Southern District of Texas, 17 February 2009
- US v Jeffrey Tesler, Plea agreement, US District Court, Southern District of Texas, 11 March 2011
- Affidavit of Ednan Agaev, International Legal Consulting v Malabu Oil and Gas Limited; and JPMorgan Chase &Co. and all of its subsidiaries and affiliates including but not limited to JPMorgan Chase Bank, N.A., Supreme Court of State of New York, 24 June 2011
- Reply Affidavit of Ednan Agaev, International Legal Consulting v Malabu Oil and Gas Limited; and JPMorgan Chase &Co. and all of its subsidiaries and affiliates including but not limited to JPMorgan Chase Bank, N.A., Supreme Court of State of New York, 8 September 2011
- International Legal Consulting vs Malabu Oil and Gas Limited; and JPMorgan Chase & Co. and all of its subsidiaries and affiliates including but not limited to JPMorgan Chase Bank, N.A., Judgment, Supreme Court of State of New York, 15 March 2012

Nigeria:

- Production Sharing Contract between the Nigerian National Petroleum Corporation and Shell Nigeria Ultra Deep Limited, submitted by Shell as an annex to its submission to the Ad-Hoc Committee, 2003

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- Final report by the Ad-Hoc Committee on the Transaction Involving the Federal Government and Shell/Agip Companies and Malabu Oil and Gas Limited in Respect of the Sale of Oil Bloc OPL 245, 2013
 - Federal Republic of Nigeria v Duazia Loya Etete, Mohammed Adoke, Aliyu Abubakar and others, 16 December 2016
 - Federal Republic of Nigeria v Mohammed Adoke and Aliyu Abubakar, 30 January 2017
 - Federal Republic of Nigeria v Shell Nigeria Exploration Production Company Ltd, Nigeria Agip Exploration Limited, ENI SpA and others, 30 January 2017
 - Documents concerning Mohammed Abacha's request for compensation of economic damages (claiming he is part-owner of Malabu), March 2017

Italy:

- Public prosecutor (Procura della Repubblica) of the Milan Tribunal. Report on the conclusion of the preliminary investigation, 22 December 2016
- Judgment on the preliminary investigation of the public prosecutor (confirming that Eni, Shell and the other indicted parties will be processed), 22 December 2017
- Material error correction, 26 January 2018

UAE

- Data from the Sandcastle report on real estate in Dubai published by Carnegie Endowment, 2020.

3) Case Study 3. Diezani Alison-Madueke

United Kingdom:

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- Restraint Order Prohibiting Disposal of Assets, against: 1) Diezanni Kogbenni Alison Madueke, 2) Benedict Peters, 3) Christopher Airemikhai Illuobe, 4) Donald Chidi Amangbo, 5) Kolawole Aluko, 6) Olajide Jones Omokore (defendants) and 7) Colinwood Limited, 8) Rosewood Investments Limited, 9) Miranda International Limited (third parties), issued by Judge Taylor at The Crown Court at Southwark, 13 September 2016.
 - The Federal Republic of Nigeria v Royal Dutch Shell Plc & Anor [2020] EWHC 1315 (Comm) (22 May 2020)
 - List of UK real estate bought by companies registered overseas (in offshore jurisdictions and Nigeria) through agent ‘Daniel Ford Estates & Co’, July 2017

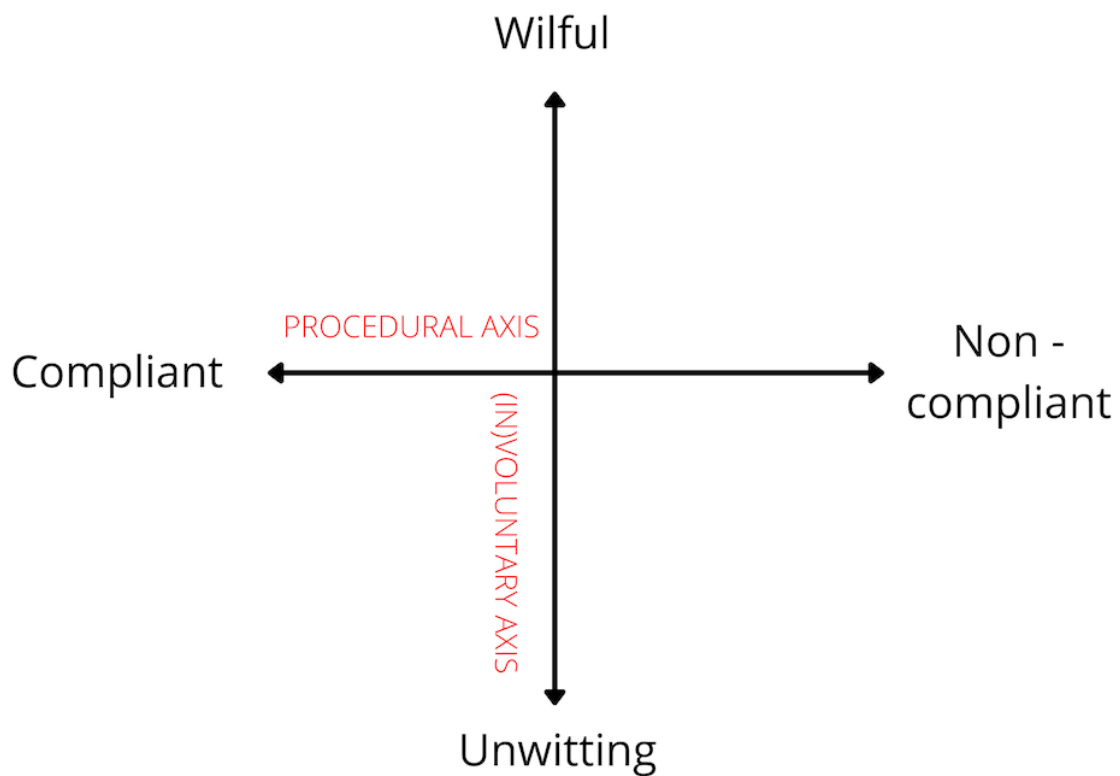
United States

- United States of America v. Galactica Star and others, Complaint filed in the US District Court, Southern District of Texas, Houston Division, 14 July 2017
- United States of America v. Galactica Star and others, Verified Claim of Interest in Defendant Property by Farmers and Merchants Bank of Long Beach, 9 August 2017
- Deed of Trust (between Wamdara Inc. and Farmers and Merchants Bank of Long Beach) for 807 and 815 Cima Del Mundo Road, 4 March 2017 (Exhibit A)

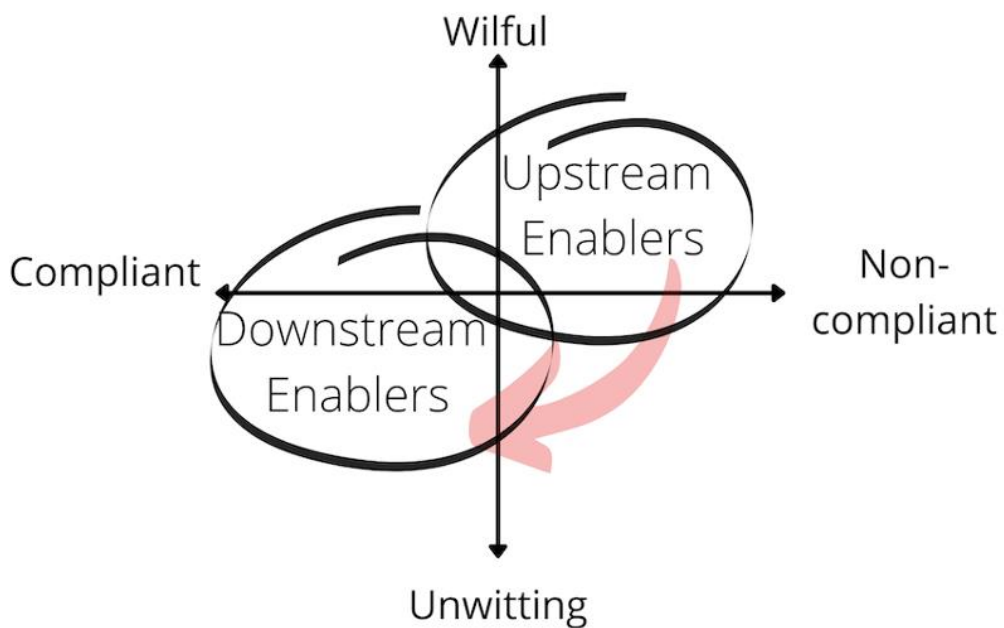
Table 1: Seven cases of suspicious real estate transactions by Nigerian PEPs in the UK, in the US and France (with chosen case studies in italics)

No.	PEP	Held political office?	Period in power	Enforcement Action?	Period of investigation/prosecution	Action successful?
1	Abubakar Audu	Yes	1992-3 & 1999-2003	No		N/A
2	Paul Ogwuma	Yes	1993-1999	No		N/A
3	<i>Dan Etete</i>	<i>Yes</i>	<i>1995-1998</i>	<i>No</i>	<i>2007-2021</i>	<i>Partially</i>
4	Diepreye Alamieyeseigha	Yes	1999-2005	Yes	2005-2007	Partially
5	<i>James Ibori</i>	<i>Yes</i>	<i>1999-2007</i>	<i>Yes</i>	<i>2007-2012</i>	<i>Yes</i>
6	Chukwuma Soludo	Yes	2004-2009	No		No
7	<i>Diezani Alison-Madueke</i>	<i>Yes</i>	<i>2007-2015</i>	<i>Yes</i>	<i>2015-2020</i>	<i>No</i>

Graph 1. Categorisation of enabling practices



Graph 2. Conceptualisation of the two-layered division of Upstream & Downstream Enablers alongside the Procedural (Compliant – Non-compliant) and (In)Voluntary (Wilful – Unwitting) axes



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