



The  
Ethics and  
Anti-Corruption  
Commission

# OECD COUNTRY PRESENTATION- KENYA

*CYNTHIA OKEROSI, CFE, Dip. CSMP®  
INVESTIGATOR, EACC  
14<sup>TH</sup> FEBRUARY, 2023*



The  
Ethics and  
Anti-Corruption  
Commission

# Presentation Plan

- Brief Introduction- EACC mandate
- Case Outline
- Investigation Strategy
- Intelligence Strategy
- Turning Intelligence into Evidence
- Prosecution and Trial
- Challenges and Recommendations
- Q & A



The  
Ethics and  
Anti-Corruption  
Commission

# EACC MANDATE

## Law Enforcement

- Investigation
- Asset tracing
- Asset recovery
- Disruption of corruption network(s)
- Undercover operations
- Ethics enforcement

## Corruption Prevention

- Corruption Risk Assessment
- Systems Examination
- Advisory
- Promotion of Ethics and Leadership standards

## Public Education & Awareness

- Trainings
- Sensitization
- Media outreach
- Integrity Clubs



The  
Ethics and  
Anti-Corruption  
Commission

# Case Outline

## **Allegation:**

Tax evasion and corruption by unscrupulous businessmen in collaboration with public officers at Kenya Pipeline Company.

**Source:** Informant

## **Enabling Law:**

Failure to pay taxes, levies, or charges payable to any public body Contrary to Section 45(1)(d) of Anti-Corruption and Economic Crimes Act, 2003.



The  
Ethics and  
Anti-Corruption  
Commission

# Investigation Strategy

Question: What is the primary objective?

Answer: To disrupt criminal activity.

What is the plan?

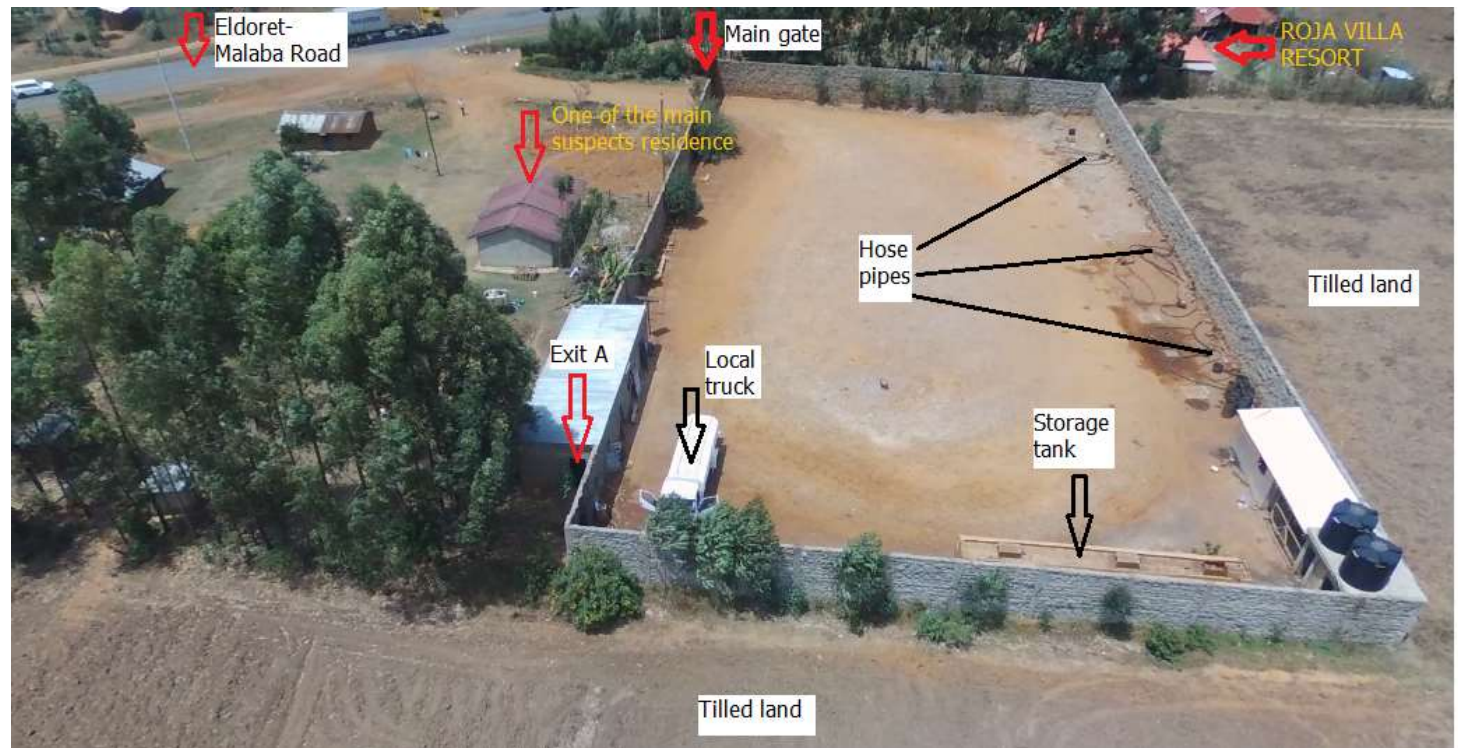
- Surveillance operation
- Financial investigation
- Search & Seizure
- Interview & Interrogation
- Charging and trial





**The  
Ethics and  
Anti-Corruption  
Commission**

# Intelligence Strategy





The  
Ethics and  
Anti-Corruption  
Commission

# Turning Intelligence into Evidence

- Search and seizure (Obtain warrants to search property and motor vehicle identified during surveillance operation)
- Interview suspects and record statements



The  
Ethics and  
Anti-Corruption  
Commission

# Prosecution and Trial

- **Multi-Agency approach** (Kenya Revenue Authority (KRA), Energy Regulation Commission (ERC), Communications Authority of Kenya (CAK), National Environmental Management Authority (NEMA))
- **Distillation of available evidence and prefer charges**





The  
Ethics and  
Anti-Corruption  
Commission

# Challenges & Recommendations

- Legal challenges: EACC does not have prosecutorial powers hence we have to rely on Public prosecutors
- Investigative challenges: Inadequate training and experience on financial/tax crime investigation
- Strengthen inter-agency cooperation
- Training and capacity building in tax/financial crime investigations



**The  
Ethics and  
Anti-Corruption  
Commission**

# Q & A



**CYNTHIA OKEROSI, CFE, Dip. CSMP® | Investigator  
Ethics and Anti-Corruption Commission (EACC)**

Integrity Centre | Jakaya Kikwete / Valley Road Junction

Cell: +254 (0)705 954711

[cokerosi@integrity.go.ke](mailto:cokerosi@integrity.go.ke)