

Comparative Analysis of the Incidence of Corruption or Fraud in the Cities of Yaoundé and Douala in Cameroon and Perspectives

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ABSTRACT

The Cameroonian public and private sectors have experienced considerable growth and changes since independence in 1960. Though both sectors are generally well regulated and supervised by the state institutions, the paradox is that both sectors and public still suffer from numerous challenges such as corruption, bribery and fraud. In Cameroon, it is simply the order of the day or way of life as one has no choice. This visible absence of governance culture through corruption or fraud leads to adverse economic, social and political consequences. As such, this study aims at covering corruption or fraud issues using a comparative analysis of its incidence in the cities of Douala and Yaoundé in Cameroon. To achieve the objectives of the study, primary and secondary data were used. Five hundred questionnaires were administered to the study respondents that were purposively selected from the two cities (Douala and Yaoundé, Cameroon). The findings show that the incidence of corruption in the cities vary very significantly with adverse social, political and economic consequences.

Keyword: Comparative analysis, incidence, corruption, fraud, Douala, Yaoundé and Cameroon

INTRODUCTION

In Cameroon, like across the globe, the notion of corruption in the public or private sector is as old as the origin of man but as a nation i.e. Cameroon it dates five decades from independence in 1960. In common practice today in Cameroon, hardly would a speech be delivered at the national or international meetings, press, academics, or the profession without due allusion to or treatment of these concepts.

Furthermore an in-depth examination of these concepts in no doubt involves the complexities of governance i.e. from all its perspectives such as aids, and all its conditionality's for effective usage, economic and financial

co-operation, even the issues of sovereignty of developing countries (debtors), sustainable development goals, you name the rest, CACG (1999)& Anna, K (2000).

In business, public and civil service day-to-day life, corruption or fraud has become not just a practice by fraudsters but it is more of an industry where people of low conscience exhibit their talents in deceiving, siphoning, misappropriating and carrying out money laundering for enrichment, Lala. C. (1998) and ACFE (2004).

That notwithstanding, there is ever growing literature in varying perspectives on the subject. Within this backdrop, this study therefore, is very specific on a particular interest area i.e. corruption or fraud as a consequence of absence of governance culture in a country like Cameroon, CACG (2000).

Corruption or fraud is no new phenomenon in Cameroon like across Africa and the world. In the world of sports, for example, if the Winter Olympics in Sochi were plagued by corruption- hosted as it was by a country with the ethics of "Mafia"- and where it is estimated that one in every three professional matches is fixed by organized crime, wait for FIFA-led cash generating machine, that is, the 2018 World Cup to land in Russia. As far back as 2010, the media had chronicled bribes paid by Russian officials to FIFA committee members, FATF (2012) & FIFA (2014). Again, the decision of FIFA to award the 2018 World Cup to Russia and the 2022 cup to the small Gulf state of Qatar stunned ever one. Qatar is a small country with extreme summer temperatures (when the cup tournament is held) exceeds 120° F in the shade. And Qatar team has never reached the cup play offs, and there is little infrastructure, and others, Jonathan, c., and H. Blake. (2012/13). FIFA President, Sepp Blatter fell from office for corruption changes.

In the political arena, we have seen presidents of corrupted countries thrown out of office because of corruption scandals, e.g. the president of South Korea (2017), the President of Brazil (2016) to be brief. Within the African context, there is power struggle in many countries, social unrest, increasing refugee crisis, migrations issues, under development, unemployment, poverty & manipulation of the constitution to remain in office stem from corrupt practices of government such as Burundi, Democratic Republic of Congo, the Republic of South Africa are but a few. Others like Cameroon, Nigeria, and Kenya have waged anti corruption fight with little or no results over the years.

The media landscape presents that corruption of journalists in Cameroon is also alarming, the President of the *Union Of Journalist In Cameroon* (SJEC) indicates that the press is one of “the most corrupt sectors in Cameroon”., (AFP, Feb. 19 2010). The president further added some journalists “will do anything” to ensure the operation of their businesses, including corrupting themselves as they accept money and bribes to cover events and write articles, AFP (19TH Feb. 2010)

LITERATURE REVIEW

This is a new enforcement era that sees a more stringent global anti-corruption regime that includes rules encompassing anti-corruption, anti-trafficking, fraud, and other factors influencing transparency, ethical behavior and global governance, World Bank (1997) & CACG (2000). He concludes that they help governments function successfully and attain sustainable economic development. He adds that accountability and transparency are fundamental pillars of governance architecture that support state institutions to achieve economic objectives Annan, K. (2000) & CACG (2000).

Meanwhile, governance can be traced to the aged Greek City State though its meaning, purpose, and practices have changed over the centuries and thereby reflecting continuous changing circumstance over time. Though it is impossible to distinguish between political, economic and administrative objectives of governance, it is in the final analysis all embracing in every essence-involving the entire fabric of the economic, social and political life of the country, CACG (2000) & UNECCA (2003).

According to them, governance include these ideal qualities, increased accountability and transparency, respect for and strengthening of the rule of law and anti-corruption measures, democratization, decentralization, increased civil society participation in development, respect for human rights and the environment, Annan, K. (2000) & Vivien Collingwood (1999).

Going by the following, transparency in the affairs of the government refers to the need for openness in government policies and decisions. This means making vital information available to the populace possibly reduces the chances of misuse of state resources and enhancing capacity for holding governments and state officials to account for their mandate in office to the citizens, UNECCA (2003). Meanwhile, the absence of transparency in state/government affairs, creates breeding grounds for corruption, collusion or arrangement commonly not of general national benefit, encourage

misappropriation and exploitation of national resources in the interest of an elite privileged minority with the potential in the long run of threatening national (state) cohesiveness and precipitating instability, poverty name them, world Bank (1997) & UNECCA (2003).

In considering fraudulent practices from an organizational perspective it is viewed as “an intentional deception to cause a person to give up property or lawful right, which also means deceit, trickery or cheating, Web star dictionary.”

According to statement of internal audit standard N° 2 of the Institute of Internal Auditors (USA), fraud is an array of irregularities or legal acts characterized by intentional deception. Fraud is also viewed as a form of employee dishonesty that causes losses to the organization. All forms of fraud are basically clandestine and are committed by employees for the purpose of direct or indirect financial benefits to the perpetrators forgetting that it usually causes the organization to lose revenue and assets of the value, the Institute of Directors (2005) & IFAC (2007).

Meanwhile, financial statement fraud is the deliberate misrepresentation of the financial condition of an enterprise through the intentional omissions of amounts in the financial statements of organization to deceive their users, ACFE (2008). In both the private and public sectors in Cameroon today, fraud is one of the major problems facing the government and most organizations (public / private). Indeed, no organization is immune to fraud. It is in all walks of life – CAEG (2000) & ACFE (1987).

The anti corruption war or crusade of the government has everywhere special organizations formed to achieve this objective. Corruption or fraud is also described as a conscious premeditated action of a person with the intension of altering the truth and or facts for selfish personal monetary gains, G.B.N. (2008) & ECCA (2003). Here, fraudulent actions include forgery, falsification of documents, authorizing signatures, outright theft or misrepresentation of material facts, ACFE (1994) & Institute of Directors (2004).

Another view is that fraud or corruption occurs when a person is in position of trust, power and responsibility and in defiance of laid down rules, norms or law breaks them to advance his personal interest against that which he has been entrusted to guard and promote. He argues further, that fraud occurs when a person through deceit, trick or highly intelligent cunning, gains advantage he could not otherwise have gained through lawful, just or normal processes, Lala, C. (1998). The International Auditing Guideline (IAG), define fraud as particular type of irregularities involving

the use of deceits to obtain illegal or unjust advantage. In addition, statement for accounting standard (SAS) 53 defines fraud as intentional misstatement or omission of accounts or disclosure in financial statement also referred to as management fraud, ACFE (1987) & IFAC (2007).

The incidence of fraud and corruption has ever been on the increase in the business world. The current economic recession fueled by the 2008 Global Financial Crisis presents the business environment with so many challenges. The health of the economy is still far from fine or buoyant despite government efforts, C.B.N. (2008) & Institute of Directors (2005).

Background

(i) Some Causes of Corruption or Fraud in the Cameroonian Society (Private & Public)

The causes of fraud or corruption in organizations (public or private) are similar in all respects to the causes of corruption in the business enterprise. Corruption/fraud is either perpetrated by staff, by outsiders or between outsiders with the connivance of the staff notwithstanding their ranks or files, As fraud, Institute of Directors (2005) could also be master minded by the organization, its heads, such as directors, top management or minister etc.. The causes of fraud in an organization or ministry or ministerial department or parastatal, could therefore, be classified according to two main classes: (a) *organization (Institutional)* and (b) *environmental factors*.

- (i) Organizational or Institutional factors. The most important organizational factors that support corruption/fraud in the (public/private) sectors are;
 - (i) Non existing and or poor management control systems, for example, existing but ineffective operational procedures, operational systems' lapses, weak and or poor systems of controls.
 - (ii) Human capital i.e. unqualified, poor or inexperienced management and staff.
 - (iii) Security risk (high) i.e. poor security provisions for files and documents especially in situations where poorly designed for security documents, and poorly secured financial instruments; fraudsters exploit these weakness and perpetrate fraud or corruption; and
 - (iv) Organization organizational structure is poorly designed, with delegation of directives to subordinates. All factors listed above are within the control of management and directors of the

organizations. Therefore, they are controllable to a large extent, and managed through effective and efficient control strategies.

(b) Environmental and Cultural Factors

These factors are uncontrollable, beyond the possible manipulation of management, directors or controllers of state ministerial departments. The cultural societal values in Cameroon which emphasize materialism including the insatiable list by staff and society in general for material gains, CACG (2000). This behavior sustains fraudulent practices at all organizational levels. More so, absence of or ineffective controls, evaluation and monitoring of procedures or operations in line with authority encourage/sustain fraudulent culture. Ineffective systems necessary for detecting/preventing or prosecuting fraudsters in time especially with the prevalence of an inefficient and corrupt legal system, and above all, lack of effective deterrent punishment mechanism. The legal process is too slow and sustain fraudsters who are most often not adequately punished for their actions and crimes, Transparency International's Report on Corruption in Cameroon (2017-2016) and Institute of Directors (2004).

MANAGING CORRUPTION OR FRAUD IN OPERATIONS OF ORGANISATIONS

The process of managing corruption or fraud over the operations of organizations (public or private) is fundamentally based on the internal control system in use in the organization by management and directors to achieve organizational goals. In summary, it includes functions of planning, organizing, directing, controlling, supervising, motivating, and coordinating over all organization's objectives. It makes use of both internal checks and internal audits, CACG (2000) and Sarbanes-Oxley Acts (2000).

Internal control systems are made up of internal checks and internal audits, thus they are the whole systems of control put in place by management in order to carry out the affairs of the organizations in the most orderly manner i.e. (economic, effective and efficient) and in so doing, assuring adherence to organization's strategies, policies and mission, safeguards assets and ensures that records and information are accurate and reliable. IFAC (2007).

The internal control system is also viewed as the day-to-day transactions which take place continuously as part of the daily routine function whereby the work done by one man is seen separately or as linked to the work of another person; the objective there is preventing or detecting

early fraud and errors, Millicham (1987) and IFAC (2007). In addition, it involves approaches like division of labor, task, work, delegation of authority and power of command, the manner of recording transactions and collecting separately produced totals from large number of different items for reports, information and decisions.

Any internal control system in use should target maximizing financial goals e.g. profits at minimum risk, IFAC (2007) and assuming performance, according to laid down strategies (road - map) and policies, adequacy, availability, timeliness, and credibility of financial information used for reporting and decision making on the organizational health is in order of acceptable standards, rules and regulations while preventing mismanagement, irregularities or frauds, IFAC (2007) and Institute of Directors (2004).

Reflections on the recent past decades, there have been many alarming cases of high profile fraud with business failures in organizations (private and public) and in governments. Most notably is the Enron and Bernie Madoff scandals, others include the World Com, Tyco International Ltd, and Adelphia Communications Corporation, others include Polly Peck, Coloroll, Maxwell Communications on the global scale, Sarbanes-Oxley Act (2002).

In order to manage and prevent future fraud scandals, it's important to understand how past fraud was perpetrated and how it went undetected for so long. In serious summary note, the consequences of fraud are bankruptcy and resultant economic crises or recession.

In response to the huge business failures and crisis notably of Enron in 2002, etc the US congress issued new legislation to regulate business and investment climate, in the USA, Sarbanes-Oxley Act (2002) and CACG (200). This legislation called for the efficient organizational structure (from board to management) and down the hierarchy with responsibilities and duties outlined. In addition, channels of communication, reporting, and delegation of authority are clear. This means authorization and approval by an appropriate person or officer of actions, expenses, credit, decisions etc. Furthermore, it means complete compliance with policies, rules, procedures with any exception duly authorized with awareness by all of risks of potential fraud and sanctions. Appropriate supervision of all levels of staff, functions, operations, procedures etc means assuring internal control systems within organizational (public or private) culture, philosophy and practices, Sarbanes -Oxley Act (2002).

This concept also sustains staff motivation to enable them improve output. As such, this includes health, education career pay, fringe benefits, allowances, managerial styles, policies and physical working environment. Motivations (staff) includes achievement, advancement, recognition, responsibility and the work itself, CACG(2000) and Institute of Directors(2005). To them, this concept involves appreciating what motivates a worker and enhances productivity, reduces inefficiency and fraud. The satisfied worker willingly seeks attaining group goals and encourages efficiency, therefore, the possibility of managing fraud at all levels in organizations. The above notwithstanding, the masses blame the government for persistent electoral fraud at every consultation (polls) which is responsible for bad governance, leadership and corruption. The conclusion by them tags an average Cameroonian as corrupt, dishonest, nepotistic, lazy and all the time, seeking for an opportunity to cheat his employer. It is also reported that causes of fraud also centre on over inflation of contracts, mis-use of mission order for travelling, sex advances from female applicants for jobs and misuse of security votes. The citizenry is poor, have little or no access to housing, three-square meals daily, good Health care, or education, the basic necessities of life. And the level of unemployment and inflation is on the increase, making conditions of living unsecured and unbearable, CACG (2000), and Institute of Directors (2005).

The cry of corruption is a cancer-worm in every sector of the economy. History will hardly forgive the Cameroonian government over scandalous mismanagement of public funds and corrupt practices of most civil servants almost of all ministerial departments of government. There is a second government of the Republic in the prisons nation-wide with a former Prime Minister and Head of government inclusive, all on corruption scandals of billions of US dollars without any serious effort for recovery. This administration is responsible for unemployment and socialization of criminals in the society. In the state parastatals, the story is not different as billions of dollars are also squandered and siphoned to private accounts from organizations' budgets. Indeed, corruption in Cameroon today is unstoppable-it's just like wild fire, Transparency, International (2017), and CACG (2000).

METHODOLOGY

Sample Size

The population considered for the study is 500 sample size from the two cities that is Yaoundé (political capital) and Douala (economic capital) of

Cameroon. The sample size of 125 each was purposively selected including directors, administrators, secretaries and accountants; as they have the nucleus of information to determine the incidence of corruption or fraud in the cities. Corruption assessment is through statistical group means and standard deviation test at 1% level of significance.

Sampling Technique

The technique the researcher used in gathering data in the study is simple random sampling method.

Sources of Data Collection

Like most research, two sources of data collections were used in the study- the primary and secondary data which are collected for the purpose for which they are needed.

1) The primary Data:

2) The use of primary data means data collected specially for the research work and it involves data which was generated through administered questionnaires. The questions were structured and respondents' opinions were gathered and recorded.

3 The secondary Data:

This refers to existing published information useful for the purpose of the specific survey. Records from selected target ministries and departments in the two cities (Yaoundé and Douala).

Research Instruments

The research instruments of the study are questionnaires designed to solicit for the relevant information for the research. The questionnaire was more appropriate as it covers functional groups of respondents i.e. staff, top administrative, management, treasury, accounting and directors.

METHOD OF DATA ANALYSIS AND DISCUSSION OF FINDINGS

The study employed tools such as descriptive statistics, namely, mean and standard deviation tested at 1% level of significance. The distribution of the respondents by functions were gathered and presented in Table (1) for respondents in Yaoundé and Table (2) for respondents in Douala, viz:

Table 1: Presentation of distribution of respondents in the city of Yaoundé, Cameroon

Functions	Sample size	Completed & returned	Rejected	Response Rate %
Directors	125	103	22	82%
Administrators	125	108	17	86%
Secretaries	125	115	10	92%
Accountants	125	120	05	96%

Source: Field Survey, (2016)

Table 2: Presentation of distribution of respondents in the city of Douala, Cameroon

Functions	Sample size	Completed & returned	Rejected	Response rate %
Directors	125	70	55	56%
Administrators	125	46	79	37%
Secretaries	125	50	75	40%
Accountants	125	59	66	47%

Source: Field Survey, (2016)

Total of 500 sets of structural questionnaire were administered in Yaoundé and the distribution to respondents by functions. Out of the 500 sets of questionnaires issued, 446 were returned showing a response rate of 89%. In addition, another 500 set of questionnaires were distributed to respondents by functions in the city of Douala, Cameroon, out of which 225 were returned, thus giving a response rate of 45%. This low response rate is possibly owing to non understanding of questions or fear of being investigated. Details are:

Table 3: Presenting Indications of fraud in the city of Yaoundé, Cameroon

Response	scaling	frequency
Strongly agree	5	195
Agree	4	191
Undecided	3	17
Disagree	2	29
Strongly disagree	1	14

Source: Field Survey, (2016)

Table 9: Presenting Indications of fraud in the city of Douala, Cameroon

Response	scaling	frequency
Strongly agree	5	106
Agree	4	71
Undecided	3	12
Disagree	2	22
Strongly disagree	1	14

Source: Field Survey, (2016)

Comparative Analysis of the Incidence of Corruption or Fraud in the Cities of Yaoundé and Douala in Cameroon and Perspectives

Table 4: Presenting Reports of bribery and corruption in the city of Yaoundé, Cameroon

Response	Scaling	frequency
Strongly agree	5	60
Agree	4	150
Undecided	3	100
Disagree	2	86
Strongly disagree	1	50

Source: Field survey, (2016)

Table 10: Presenting reports of bribery and in the city of Douala, Cameroon

Response	scaling	Frequency
Strongly agree	5	199
Agree	4	65
Undecided	3	15
Disagree	2	19
Strongly disagree	1	07

Source: Field survey (2018)

Table 5: Presenting Poor service delivery in the city of Yaoundé, Cameroon

Response	scaling	frequency
Strongly agree	5	250
Agree	4	100
Undecided	3	16
Disagree	2	50
Strongly disagree	1	30

Source: Field Survey, (2016)

Table 11: Presenting poor service delivery in the city of Douala, Cameroon

Response	Scaling	Frequency
Strongly agree	5	109
Agree	4	81
Undecided	3	16
Disagree	2	09
Strongly disagree	1	10

Source: Field Survey, (2016)

Table 6: Presenting Accountability epileptic in the city of Yaoundé, Cameroon

Response	Scaling	Frequency
Strongly agree	5	55
Agree	4	300
Undecided	3	36
Disagree	2	30
Strongly disagree	1	25

Source: Field Survey, (2016)

Table 12: Presenting Accountability the city of Douala, Cameroon

Response	Scaling	Frequency
Strongly agree	5	119
Agree	4	18
Undecided	3	57
Disagree	2	09
Strongly disagree	1	22

Source: Field Survey, (2016)

Table 7: Presenting responses on no sign development in Yaoundé, Cameroon

Response	Scaling	Frequency
Strongly agree	5	12
Agree	4	53
Undecided	3	27
Disagree	2	100
Strongly disagree	1	254

Source: Field Survey, (2016)

Table 13: Presenting responses on no the city of Development in the city of Douala, Cameroon

Response	Scaling	Frequency
Strongly agree	5	81
Agree	4	108
Undecided	3	27
Disagree	2	08
Strongly disagree	1	01

Source: Field Survey, (2016)

Table 8: Presenting due process on budget budget implementation in the city of Yaoundé, Cameroon

Response	Scaling	Frequency
Strongly agree	5	05
Agree	4	35
Undecided	3	36
Disagree	2	46
Strongly disagree	1	324

Source: Field Survey, (2016)

Table 14: Presenting the due process in place in implementation in the city of Douala, Cameroon

Response	Scaling	Frequency
Strongly agree	5	110
Agree	4	50
Undecided	3	53
Disagree	2	07
Strongly disagree	1	05

Source: Field Survey, (2016)

Table 15: Presentation of the mean frequency and correlation of corruption in the city of Yaoundé, Cameroon

Responses:	BC	SA	A	UD	D	SD
Mean	444.01	96.17	138.17	38.67	56.83	116.17
Std. DEV	397.32	101.81	98.46	31.29	29.57	136.19
Pearson r	0.27	0.36	0.44	0.17	0.14	0.23
Signify	0.01	0.01	0.01	0.01	0.01	0.01

Source: Survey Questionnaire (2016)

Note: BC=Bribery and corruption in fraud. SA= strongly agree that there are indications of frauds, reports of corruption, poor service delivery, epileptic accountability and no sign of development: A= agree with the statement above; UD= undecided with the statement above; D=disagree with the statement above; and SD= strongly disagree with the statement above.

Table 16: Presentation of the mean frequency of bribery and corruption in the city of Douala, Cameroon

Responses: BC		SA	A	UD	D	SD
Mean	224.99	107.33	65.50	65.50	12.33	9.83
Std.dev	78.12	13.98	30.24	30.05	6.44	7.41
Pearson r	0.28	0.027	0.067	0.76	0.186	0.362
Sign p	0.01	0.01	0.01	0.01	0.01	0.01

Source: Survey Questionnaire (2016)

Table 17: Presenting the ranking of corruption by group response in the city of Yaoundé, Cameroon

Responses	Sample size	Mean	Std dev rank
Strongly agree	125	96.17	101.81 3 rd
Agree	125	138.17	98.46 1 st
Undecided	125	38.67	31.29 5 th
Disagree	125	56.83	29.57 4 th
Strongly disagree	125	116.17	136.19 2 nd

Source: Survey Questionnaire (2016)

Table 18: Presenting the ranking of corruption by group response in the city of Douala, Cameroon:

Responses	Sample size	mean	Std dev rank
Strongly agree	125	107.33	13.98 1 ST
Agree	125	65.50	30.24 2 nd
Undecided	125	30.00	20.05 4 th
Disagree	125	12.33	6.44 3 rd
Strongly disagree	125	9.83	7.41 5 th

Source: Survey Questionnaire (2016)

An analysis of the responses showed that 96 % of the respondents in the city of Yaoundé, Cameroon, come from Accountants who are the custodians of the financial records. 56% of the respondents in the city of Douala, Cameroon come from Directors who are at the helm of affairs of the government (as civil servants). From the frequency tables, it can be agreed that there is good participation in the study.

Comparatively, the findings showed that the city of Yaoundé, Cameroon has a higher rate of corruption, than her counterpart, the city of Douala, Cameroon. This claim is supported by group mean of 446.01 and standard deviation of 397.32 tested at 1% level of significance. In the city of Douala by ranking of responses on corruption, it was found that there is a strong indication that corruption has been committed. This is supported by

group mean of 224.99 with a standard deviation of 78.12 tested at 1% level of significance

Referring to the review of literature on corruption in both cities in Cameroon and the analysis of participants' responses, it can be deduced that the quantum and magnitude of corruption in Yaoundé exceeds that of the city of Douala by far.

CONCLUSION

Policy Implications for both Cities of Yaoundé and Douala, Cameroon

This study revealed that unless the government changes gear and the instruments of tackling corruption, this menace will undermine and usurp the democratic structures already put in place. The state should handle the following fundamental issues that support economic infrastructure, poverty, unemployment, level of education (for human capital), legal system, security, governance, health, and telecommunication to encourage economic well being of the nation.

Fraud or Corruption has been investigated in the cities of Yaoundé and Douala in Cameroon. The study found that the level of fraud, bribery and corruption in the city of Yaoundé is higher than that in the city of Douala in Cameroon. The normal decay in the civil service or public sector in Cameroon is manifested via fraudulent practices of public servants. Greater public awareness of the impact of fraud or corruption in the economy could be encouraged. In addition, fraud results in large financial and economic losses, while the role of government in fighting fraud is invaluable.

RECOMMENDATIONS

Therefore, the following recommendations are suggested for the early detection and prevention of fraud or corruption.

- (i) Independent specials cadre : the government could consider an independent specialized cadre of officers in line with the civil service of Cameroon. They should have all support of government and public, the know-how and state institutions e.g. judiciary etc.
- (ii) Use of latest technology: if all state civil service operations have electronic data framework service data base, manipulation of transactions, documents etc would be greatly reduced.
- (iii) Strong punitive measures and laws to properly sanction fraudsters: the government could also examine the role of 3rd

- parties to fraud e.g. auditors, lawyers, judges, contractors, etc, and put in place punitive measures for future deterrence.
- (iv) Dedicated state departments with strong institutional framework based at regional and local levels can facilitate easy access to relevant documents.

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