



Cameroon's Criminal Justice as a Legal Control Measure on Money Laundering

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ABSTRACT:

At the beginning of the millennium, the fight against money laundering features very high on the national and International agenda. The speed with which law makers have put in place a set of legal rules designated to fight the laundering of proceeds from crimes and many other criminals' activities has taken a very high dimension. There is of course more than one explanation for the high level attention the subject of money laundering is receiving in Cameroon today. The vigorousness with which authorities beat the drum of the fight against money laundering should of course be set against the back drop of an increase in organized crime. At the same time however, the eagerness of legislators to adopt rules to combat money laundering also portrays an implicit but apparently very strong belief in the effectiveness of these rules put in place to combat money laundering. The anti-money laundering laws are apparently looked upon as a very powerful instrument against profit of criminal activities. It is the burden of this book to communicate the various stages of money laundering, the negative impact of the offense to the general public and the entire world. It's also the burden of this book to highlight the differences that exist between corporate crimes and corporate fraudulent activities. The book aim at providing an extensive discussion on the nature and legal control of money laundering in Cameroon.

Keywords:

1. Criminal justice
2. Legal Control Measure
3. Money Laundering
4. Criminal offences
5. Investigation and prosecution of offences
6. The structure of Cameroon's criminal justice
7. Corporate crimes
8. Corporate fraudulent behavior

1.0 Introduction

Money laundering facilitates a broad range of serious underlying criminal offenses and ultimately threatens the integrity of the financial system. The offenses of corruption, bribery, and money laundering are interconnected. Corruption involving the misuse of tax revenue or bribes generates a large amount of illegal funds. This in turn creates an environment favorable for money laundering. The offense of Money laundering is more than merely an economic issue, it also poses an ethical issue, money laundering is not a stand-alone crime, and it is only done because the money it cleanses is earned illegally, through other crimes such as the trade of drugs or arms. Money laundering involves disguising financial assets so they can be used without detection of the illegal activity that produced them. Through money laundering the criminal transforms the monetary proceeds derived from criminal activity into funds with an apparently legal source. Criminal justice in Cameroon is regulated by the enacted Penal Code and the Harmonise Criminal Procedure Code (HCPC) which entered into force on January 1, 2007. As per the Penal Code, the Criminal Law of the Republic shall apply to mercenary, racial discrimination, Piracy, traffic in persons, the slave trade, and traffic in narcotics, traffic in toxic waste, money laundry, cyber criminality and offences of misappropriation of public property committed within or without the territory of the Republic.1Section 11 of the code is titled international offences, but mention has not been made of these financial dealings, that transcend national boundaries.

Cameroon's Criminal Law is made of three main components: General principles of criminal law, criminal behavior or specific offences, and criminal procedures.2 General principles deal with the rules applicable to crimes. Criminal behaviors or specific offences, is concern with particular or specific crimes to which penalties have been attached by law. These are usually contained in the penal code. Criminal procedure lay down the rules of procedure

and determines the competent jurisdiction that administers criminal justice. The general principles of criminal law are found in Book I, while Criminal behavior or specific Offences and punishment are contained essentially in Book II of the penal code of the Republic of Cameroon,³ replacing the former law number 65/LF/24 of November 1965 and law number 67/LF/of June 1967 that was close to half a century old governing criminal issues.

In our opinion, there is still much to be done in the area of Cameroon's penal law even after the 2016 amendments on the code so that what is in place should include those issues that are inadequately represented presently, and those that are absent such as money laundering and other financial crimes that transcends national boundaries in the penal code. The criminal law of Cameroon has inadequately regulated issues related to mismanagement of state funds that are laundered abroad leading to the crime of money laundering, ill-gotten wealth and money laundering. Criminal procedure provides the practical application of the rules contained in the two parts of the code that is General principle and specific offences. In common law Cameroon, the piece of legislation that regulated issues of criminal procedure until recently was the Criminal Procedure Ordinance (CPO) cap 43 of the revised of Nigeria 1958. In civil law Cameroon, criminal procedure was governed by the "Code d' Instruction Criminelle (CIC). The applicability of Nigerian and French foreign law arose from Article 38 of the constitution of June 1972, as amended by Article 68 of law number 96/06 of January 18 1996.

Origin of Cameroon's Criminal Justice

The newly enacted code of criminal procedure, which entered into force on January 1, 2007, by the national legal experts assisted by civil and common law experts both within and abroad.

Under colonial rule, Cameroon was divided into three regions, two governed by Britain that is southern and Northern Cameroon, and the remaining one, by France. French Cameroon gained independence in 1960, becoming the republic of Cameroon, while in 1961, southern Cameroon voted to become part of Cameroon. Through a peaceful referendum of May 20, 1972, the Federal republic gave way to the republic of Cameroon which surprisingly in 1984 reverted to the former application of Republic of Cameroon. However, political integration was not followed by legal integration between the Francophone and Anglophone part of the country which continued to observe separate legal codes. There was therefore need to unify the two systems of criminal procedure in the unitary state with the goal of making Cameroon's justices system niggling, less onerous and more efficient and modern.⁵ In a bid to unify the two systems of criminal procedure, the government of Cameroon assembled some international and national experts to draft a criminal procedure code for the country. These areas in keeping with decree 2000/322 of 7th November 2000 to set up and lay down the composition of judicial reform commission: the civil law commission and the criminal commission. The latter commission was charge with the drafting of the criminal procedure code. The drafted bill on the code was tabled before the National Assembly for perusal and necessary action on June 17, 2005. The constitutional Affairs committee subsequently debated on, and at the close of the second ordinary parliamentary session for 2005, adopted it. On July 27, 2005 the head of state promulgated the bill into law number 2005/007. These new laws, section 746 abrogates, amongst others, the "Code d'Instruction criminelle" alongside its subsequence amendments, as well as the criminal procedure ordinance replacing them with the common code. The new code states the rules applicable to criminal investigation, search and identification of offenders. It regulates access to evidence, power of the prosecutor, organization, composition and jurisdiction of criminal courts. It also provides procedures concerning judgment sentencing, setting aside judgment in default and appeals, rights of contending parties and methods of executing sentences.

The objective of the new code may be summarized as follows:

- *Unification of the rules of procedure throughout the national territory; - Guarantee of human right at all stages of criminal proceedings;*
- *Curbing of judicial delays;*
- *Expeditious execution of judgment; and recovery of fines as soon as judgment is passed.*

1.1 The Structure of Cameroon criminal Justice

The criminal procedure code contains seven hundred and forty-seven pages, sixty-six chapters and some fifty sub chapters.

Book 1 of the code: General Provision

The preliminary provisions here run from section one to ten. Section three of these part talks of the rules of procedures Part II covers courts processes spanning through section II to 29, Part III are running from section 30 through 38 while part IV on legal notification summonses and service, covers section 39 through 58. Under the general provision, section 8 of the code treats the principle of the presumption of innocence. Here, and contrary to civil law dictum, the new code provides that a person be presumed innocent until proven guilty. The code's general provisions also treat hearing, proceeding as their clauses set in motion how to summon persons to appear before the court within reasonable time frames, depending on where the hearing has to take place. The following time frames are applicable per section 52 thus;

- *5days if someone summoned is resident in the town or locality where he is to be heard*
- *10 days if resides in the division where he is to be heard;*
- *30 days if the resides in another division;*
- *90 days if he resides abroad*

These provisions ensure reasonable time frames for accused persons or witnesses to present themselves for due process of the law or to promote the course of justice. Due process of the law demands that someone be given the opportunity to be heard before judgment is passed. This is very important to avoid incriminating the wrong person, for it's said that it is preferable to set a thousand guilty people free than to imprison let alone execute, one innocent person because of a miscarriage of justice.

1.1.1 The investigation and prosecution of offences

Book II, in a nutshell, deals with the investigation and persecution of offences. Generally, issues such as civil and, judicial police officers, preliminary inquiries,⁸ and the legal department, and prosecution are discussed here. Book II focuses on the importance of the legal department in criminal procedure and specifies the types of warrant the state counsel may issue in the pursuit of criminal justice concerning preliminary inquiries, section 127 instructs that preliminary in quarries are carried out by examining magistrate who shall by the way be members of the bench. There are also provisions that a case may be withdrawn from one examining magistrate to another in order to ensure credibility.

The prosecuting authority under the Cameroonian criminal procedure code.

One thing becomes obvious while reading through the criminal procedure code, prosecution may be initiated by the legal department, the police, private individuals and government departments in that order, even though their conduct thereafter is the prerogative of the magistrate of the legal department. That these authorities can prosecute is enshrined in section 59 (1) which provides that the commission of any offence may lead to the institution of criminal proceedings and as the case May be to a civil action. The justification of such persecution as can be read in section 59(2) is that the institution of criminal proceedings is aimed at procuring a sentence or preventive measures against an offender which hopefully, would deter him from indulging in further intriguing conduct but our intension here is not to examine or harmonized criminal code. Such authorities include, the legal department, the police in all societies play in a different degree, an important role in the prosecutorial process, both in the government department and private individuals.

1.2 The trial courts

Part one of book III is on the court of the first instance, Part II is on the high court, part III covers judgment in default Book III of the code specifically treat the trial of offences in various courts namely: the court of first instance, the high court, court of appeal and the Supreme Court. The court of first instance shall try simple offences and minor misdemeanors, while the high court shall try serious misdemeanors and felonies. At the level of the court of first instance, criminal proceeding start either by committal order that is direct summonsed or by application of the procedure relating to offences committed flagrante delicto.¹⁰Hearing shall be in open court, unless an open court hearing is considered repugnant to public order or morality.

At the level of the High Court, criminal procedure commences either by a committal order signed by an examining magistrate, by the judgment of the inquiry control chamber, or by the procedure applicable to offences committed flagrante delicto. Generally, court procedure is accusatorial. This is to re-enforce the neutrality of the presiding magistrate and also to introduce the presumption of innocence to persons who are used to the contrary, presumption of guilt, until proven otherwise.

Setting aside judgment in default, appeal and review

Part I of Book IV is on setting aside judgment in default. Part II covers appeals to the Court of Appeal. Part III is on appeal to the Supreme Court. And Part IV is on review of criminal proceeding

1.3 The protection of Money Laundering Suspects in pre-trial proceedings

Some of the most intricate problems raised by the protection of the fair trial principle¹¹ concern its implementation in the early stages of criminal proceedings. The importance of the pre-trial procedure for the implementation of the fair-trial guarantee has been pointed out as far as criminal proceedings are concerned. The effectiveness of any criminal justice system is reflected in its ability to maintain social order before and after the commission of an offense. Its based, among other things, on a number of principles which must be respected and institutional guarantees established by the law, the police whose purpose is to carry out investigation which must be done in consonance with the provisions of the law of the land and in strict respect of the will of the people of Cameroon as its provided that justice shall be administered in the name of the people.

1.3.1 The Rights of Money Laundering Suspects in Fair Trial Procedure

The administrations of criminal cases are always very delicate exercises, because they are highly linked to human rights issues. Arrest and investigation, the limit to the right to movement, privacy and corporal integrity of the suspect are all related to fundamental human rights. It's based on issues related to human rights violation that any investigation, arrest and detention has to be done with due diligence and in compliance with the provisions of the law. Anyone who is arrested has the right to be informed at the time of his arrest of the reasons for his arrest and shall be promptly notified of any charges against him. In accordance to article 9(4) of the ICCPR¹³, anyone who is deprive of his right by arrest or detention shall be entitled to take proceeding before a court, in order that the court may decide without delay on the lawfulness of his detention and order his release if the detention is not lawful. The right to a lawyer at the level of preliminary investigation and to prepare his defence, the right to a lawyer is crucial to any effective protection of the rights of the suspect in pre trial procedure. A money laundering suspect is in need of reliable information including on such matter as how long the police may detain him/her, the right to consult a lawyer at an early stage of the proceedings is important and may act as a check on improper investigative methods.

Section 90(3) of the CPC indicating the right to a lawyer is another major innovation introduced by the CPC to assist suspects at all stages of criminal proceedings. It's a fundamental right of a suspect to be assisted by counsel or to receive moral assistance from his family, starting from the level of preliminary investigation.

The execution of judgment book

Part I of this book has its own general provision Part II is on imprisonment. Part III is on pecuniary sentence on the other hand, Part IV covers criminal records.

1.3.2 General impression of the Cameroon's criminal proceedings code

To say the least of the new code, impression was succinctly expressed in Friday's Herald N0 1662 of July 1-3, 2005 at page four, and Cameroon tribune of October 26,2005 also at page four, where some legal experts expressed basic satisfaction. On the one hand, the assurance of speedy execution of judgment are portrayed in the provision of joint trial where criminal and civil actions can be commenced at the same time thus hastening the process. Another innovation on the other hand is allowing the Supreme Court to rehear matters not only on the laws but also on the merits. However, the problem linked to this provision is that of overcrowding, as the Supreme Court could be overwhelmed with cases in addition to its role as the highest court of the land.

From a psychological view point, peace of mind is guaranteed through the presumption of innocence as shown in the general provision. The fact that everyone is presumed innocent until guilt has been established is a concept new to Cameroonians of civil law origin, but worth practicing. In addition, emphasis is laid on the human treatment of suspects where they shall not be subjected to physical and mental constraints, torture, violence, threat and pressure.¹⁶ According to the new code criminal and civil matters can be commenced at the same time unlike in the past, when criminal matters had to be trailed to finality before any other action began. However, the common code does not go without a few problems. Cross- examination is now optional this is something new both to francophone and Anglophones Cameroonians. For English speakers, the difference comes in from the issue of it being optional since this was formally mandatory. The fact that cross- examination is made optional could prevent the process from getting into the bottom of the truth of a given matter. Crimes committed in financial companies of Cameroon are one of the ills of the Cameroonians society today. The persistence of the phenomena despite the efforts of prevention and repression has put to question the efficiency and effectiveness of criminal justice in Cameroon today. Given the legal and institutional reality we cannot blame the lack of initiative of the state; we could rather raise the issue of effectiveness of the strategic approach and methods of intervention. Investigation and prosecuting cases against persons suspected of participation in organised financial crimes is often notoriously difficult. It is all the more difficult to try to bring a case together when a suspect, the victim, key evidence, key witnesses' key expertise or the profit off crime are located outside one's jurisdiction. Dealing with such cases can be forgotten, perhaps with the fervent hope that the authorities in other countries will take up the matter.¹⁷ This of course, is what organised finance criminals acting across, international borders very much hope will happen. By fleeing to another country and in particular by sending the profit from crime beyond the reach of the domestic authorities, offenders seek to frustrate the purpose of law enforcement, if law enforcement remains passive in the face of money laundering crime. This will only encourage offenders to continue to commit crime. For the investigator and the prosecutor confronted with modern organised crime, relying on international cooperation has become a necessity and extradition mutual legal assistance in money laundering matters have become two key tools.

The criminal laws of Cameroon should include contemporary issue such as , the provision on joint investigation of money laundering special investigation techniques, protection of victims and witnesses, ensuring the readiness of suspects to cooperate with law enforcement authorities cooperation among law enforcement authorities themselves, confiscation and seizure, the transfer of sentence of provision, the collection, exchange and analysis of information on organised finance crime , training and technical assistance Kofi Annan, the secretary General of the United Nation as he then was ,said the criminal laws of nations are a milestone in the fight against money laundering and other organised crimes in nations. He emphasized that "we can only thwart international money laundering criminals by including laws. Law enforcement and regulatory efforts aimed at fighting money laundering crimes are becoming globalised, so too should be the case of Cameroon's criminal justice. A revision of Cameroon's criminal justice to include a global fight or mutual legal assistance in the fight against offences such as money laundering in the financial companies of Cameroon.

1.4 Crimes in financial companies

Financial crimes can take many different forms, from money laundering to fraud, embezzlement, insider dealing, and cyber crime. The most common type of financial crimes is, identity theft, that is theft that involves using someone else's personal information for financial gain, insurance fraud, credit card fraud, embezzlement and tax fraud to name just these few. Financial crime refers to all crimes committed by an individual or group of individuals that involve taking money or other property that belongs to someone else, to obtain a financial or professional gain. The fight against crimes in the financial sector has absorbed enormous efforts from the government of Cameroon and why not the international community. Crimes in the financial sector of Cameroon are numerous, but as far as this study is concern, we shall summaries such crimes under a single heading which we shall call money laundering. By fighting money laundering in Cameroon, we effectively fight crimes committed in the financial sector of Cameroon. It has become a common saying that money laundering is the " Achilles heel" of profit - oriented criminal and that the solution ensuring effective fight against finance crimes is the fight against money laundering.

Awareness of the money laundering phenomenon was apparently raised by reputed money laundering pioneers, such as Mayer Lansky, who have become house hold names for allegedly using numbered accounts and tax havens to hide ill- gotten gains today , the phenomenon of money laundering is also

associated with infamous banking scandals, illegitimacy of wealth is the key element in the concept of money laundering, laundering techniques are often used protectively to hide one's wealth irrespective of its origin

In 1984, the US commission on organised crime defined money laundering as the process by which one conceals of income, and then disguises that income, and to make it appear legitimate.

1.4.1 The concept of money laundering

Money laundering is the illegal process of making large amount of money generated by criminal activities, such as drug trafficking or terrorist funding, appear to have come from legitimate source. The money from criminal activities is considered dirty, and the process launders it to make it look clean. Money laundering is a serious financial crime that is employed by white-collar and street-level criminals alike. Most financial companies to day have anti money laundering (AML) policies in place to detect and prevent this activity. Criminal use wide variety of money-laundering techniques to make illegally obtained funds to appear clean, online banking and cryptocurrencies have made it easier for criminals to transfer and withdraw money without detection. The prevention of money laundering has become an international effort and now includes terrorist funding among its target. The financial companies have to put in place its own strict anti-money laundering measure alongside measures put in place by the state of Cameroon. Anti-money laundering legal measures seeks to deprive criminals of profit from their illegal enterprise, thus eliminating the main motivation for them to engage in such nefarious activities such as drug trafficking, extortion, fraud which endanger millions of people globally and impose tremendous social economic cost upon society. As the proceeds of such activities are legitimized by money laundering, combating money laundering may result in a reduction in criminal activities and hence a significant benefit to the entire society. There is no evidence that suggest when the term money laundering was invented. However, referring to the historical sense of this term, it can be explained in several ways. One of the explanations come from the phenomenon of merchant conduct in operation business in china since 3000BC²⁴at that time wealth was concealed by moving and investing outside of china. Even though the term money laundering was not invented yet, the principles of money laundering were founded. These included the conversion of illicit funds into moveable assets and then moving them outside its jurisdiction to invest in another legal economics.

According to a legend, the term money laundering originates from the United States of America during the 1920s when organised crimes used Laundromat business to blur the unlawful sources of its cash.²⁵The mafia generated vast amount of cash from criminal activities such as trading illicit drugs, murders, prostitution and gambling. to avoid the confiscation of their proceeds, they operated retail service business such as bars, renting machines, hotel and restaurants.²⁶ Through these legal businesses, the illegal money was mixed with legal proceeds and the total amount was reported as the total earnings of the legitimate business. by using this technique, illegal earning was whitewash as the money took on the appearance of a legitimate business. After this process, the money could then be used freely without attracting the attention of law enforcement authorities.

The term money laundering as a concept came into existence in the early 1970s, when the United States passed the Bank Secrecy Act²⁷. This act requires financial institutions to file record keeping and reporting requirements for currency transaction if the transaction is \$10000 or more. This act was aim to provide law enforcement authorities with the tools necessary to combat laundering. Records that are required from the bank secrecy act include; a Suspicious Activity. Report, a Currency Transaction Report, A Report on Foreign Bank Account, a Report on Cross border Movement of currency and monetary instruments.

When carefully observing the scope of money laundering that has been elaborate on those legal instruments, it is obvious that although there are different ways to define money laundering, the elements that construct the definitions remain relatively the same or even in identical fashion.³⁰ All instruments establish the same actus reus,³¹which include the convention or transfer of property, the concealment or disguise of the true nature, source, location, disposition, movement, right with respect to, or ownership of property., the acquisition, possession, or use of property, the participation in association to or conspiracy to commit, attempt to commit, and aid, assets, facilitate and console. Money laundering follows three basic steps which includes placement, layering and integration. Placement refers to the process of transferring the proceed of crime into a financial system. The idea of the placement stage is to transform cash as quickly as possible into other types of assets in other to avoid detection. This stage is aim at serving the direct association or the nexus between illegal funds and the underline crime. At this stage, illegally obtained money is manipulated into a less suspicious form. This could be done by depositing illegal cash directly into a financial institution or by purchasing expensive resold with payments made through cash and then invest in financial institution.

Layering is the second stage of the laundering process. This stage concerns the movement of money out of a country through a series of complex transactions. Such transaction is designed to disguise the audit trail and provide anonymity to blur the origin of the proceed. In other words, through this stage, the perpetrators separate the proceed from the source through complex financial transactions. To achieve this purpose, the perpetrators use offshore banks, shell companies or tax havens. In conjunction with offshore jurisdictions to make it virtually untraceable. These intermediaries are relatively safe from detection by law enforcement agencies because they have weak anti-money laundering legislations.

Integration is the final stage of the money laundering process. At this stage, the criminal combines the newly laundered funds with that of a legitimate origine, making it more difficult to separate both. Other techniques in the integration stage include buying letters of credit, bonds, securities, banknotes, bills of lading and guarantees. Through this step, the illegal funds are introduced into the main mainstream legitimate economy. After reaching this stage the criminals are free to use the funds in various ways. The proceeds could be reinvested into criminal enterprise and then use for conducting other crimes such as terrorism. The illicit funds could also be used to make investment in the legitimate economy.

1.4.2 *The fight against money laundering*

The IMF has decades of experience in the area of waging a war against money laundering, it has helped to shape policies on anti-money laundering combating the financing of terrorism and counter-proliferation financing internationally and within its members' national frameworks. The IMF expanded its anti money laundering efforts in 2000 and extended them combating terrorism financing. Money laundering is typically a transnational crime. The reasons for cross border activities in money laundering operation is probably because this can add a layer of disguise money which is not from a legal source and because the attitude of some countries towards money laundering could be more tolerant in those countries. The fight against money laundering therefore needs international approach. As long as there is one country in the world that offers money laundering service instead of fighting money laundering, the anti-money laundering found in all the other countries in the world are rather useless. The leader in the international fight against money laundering is the Financial Action Task Force (FATF) which is an Inter-governmental body established by the G7 countries in 1989. The FATF strives for an appropriate combat of money laundering in virtually all countries around the world. The strategy to achieve a global commitment to fight money laundering is based on two pillars, setting standards and consequently evaluating countries on the compliance with the standards. FATF standards and evaluation are not based on hard law, but on recommendation. However, since FATF uses soft law instruments like blacklisting, basically all countries of the world more or less voluntarily violate FATF standards because it's a soft rather than a hard law.

Globalisation and more specifically, the emergence and expansion of trans-national crimes confront the justice system including Cameroon, with some new difficulties. Money launders in Cameroon are mobile and they often seek to evade detection, arrest and punishment by operating across international borders. They avoid being caught by taking advantage of those borders and playing on the frequent reluctance of law enforcement authorities to engage in complicated and expensive trans-national investigations and prosecutions. The weak legal capacity of Cameroon to address effectively the phenomenon of crimes in the financial sector such as embezzlement translates itself into an overall weakness in the fight against money laundering in the country. Senior administrators in the country day in day out are guilty of crimes related to money laundering and other white-collar crimes.

The international community now recognizes international cooperation in criminal matters as an urgent necessity. This demand Cameroon efforts to comply with new international standard to encourage convergence and compatibility of Cameroon's legal framework, to introduce complex procedural reforms, and generally to develop a much greater investigation and prosecution capacity at the national level as well as strengthen the capacity to cooperate at the international level in the fight against crimes in the financial companies of Cameroon.

The main mechanism supporting international cooperation for the fights against money laundering are, mutual legal assistance, extradition, transfer of prisoners, transfer of proceedings in criminal matters, international cooperation for the purpose of confiscation of criminal proceeds and assets recovery, as well as a number of less formal measures including measures in the area of international law enforcement cooperation. These mechanisms are based on bilateral or multi-lateral agreements or arrangements, or in some instance, or national laws. Noticeably, some of the most innovative strategies are coming out of cooperation efforts between countries that have either a crime problem or a common border.

To effectively fight against crimes in the financial sector of Cameroon, technical assistance in the area of international cooperation should be sought for, and a broader strategic legal framework that include the following;

1. *Measures that will support and strengthen mutual legal assistance in the crimes committed in the financial companies and other sectors of the country;*
2. *Enhancement of the legal framework to include measures as mutual legal assistance as required by international instruments to which Cameroon is a party;*
3. building up a legal framework that will enable extradition as required by any treaty to which Cameroon is a party;
4. enhancement of the legal framework to include measures that authorize law enforcement cooperation as required by any bilateral or multi-lateral agreements;
5. enhancement of the criminal procedure code of Cameroon to ensure that, all forms of crimes in the financial companies and other sector are effectively prosecuted;
6. enhancement of the criminal procedure code to ensure that, sensitive information received through international cooperation is kept confidential;
7. develop national policies and implement procedure to facilitate exchange of information as well as its analysis and to prevent the disclosure of sensitive information received through such exchanges;
8. develop national policies and implement mechanism such as central authorities, liaisons secondments and exchange of persecutors and law enforcement officials, network to facilitate mutual cooperation;
9. enable law enforcement agencies to share financial crimes records and other law enforcement information with each other directly, in real time, while providing all the required security and human rights safeguard;
10. provide law enforcement authorities with advanced data communication and storage technology for the sharing of criminal records, information and the exchange of other criminal justice data between the other agencies.

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3. See Silvester Tetchiada, “ will a new penal code lead to new attitudes ? “The Herald Newspaper No1792, Wednesday 24-25 may 2006,
4. See Jacqueline mbasse., a Yaoundé based magistrate of the herald. № 1795. Wednesday 24-25 May 2006. P.6
5. See the criminal procedure code part one section one
6. See the Cameroon criminal procedure code.
7. The legal department here is defined in section 127(2) to (7) as follows: (2) The legal department shall, as provided for in this section, comprise magistrate of the legal department of the supreme court, the court of appeal, the high court, the court of first instance. The legal department of the Supreme Court shall comprise the procureur general of the said court and all magistrate of the legal department .its jurisdiction shall be that of the Supreme Court. (4)The legal department of the court of appeal shall comprises the procureur general of the said court and all the magistrate of the legal department its jurisdiction shall be part of the court of appeal. (5) The legal department of the high court shall comprise the state counsel and all the magistrate of the said legal department. its jurisdiction shall be that of the high court .(6)The legal department of the court of first instance shall comprise the state counsel and the magistrate of the said legal department. Its jurisdiction shall be that of the court of first instance. (7)The magistrate of the legal department of the of the supreme court, a court of appeal, a high court and a court of first instance shall under the control , direction and authority of the head of the legal department, exercise the powers conferred by the law on the procureur general of the supreme court , the procureur general of the court of appeal and the state counsel respectively.
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9. In flagrante delicto or sometimes simply in flagrante is a legal term used to indicate that a cciminal has been caught in the act of committing an offence.
10. A fundamental principle behind the right to a fair trial is that every person should be presumed innocent until proven guilty.
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13. section 116(3) of the Cameroon Criminal Procedure Code(CCPC)
14. see the herald No 1795, Wednesday 24-25 may 2006 p.10
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20. The commission was established by president Ronald Reagan in 1983 to investigate organised crimes in the management of state funds including sources of income and to asses the effectiveness of relevant federal criminal law. the commission report led to the initiative in the congress to criminalize money laundering of all forms and new laws were to be enacted against such crimes.
21. A digital currency in which transactions are verified and records maintained by a decentralized system using cryptography, rather than by centralized authority.
22. Wicked or criminal, evil, sinful
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25. Daniel C . Richman and wilam J., (2005) “A Essay on the political Economy of pre- textual prosecution” Columbia law Review. vol. 105
26. The Bank Secrecy Act was passed on October 26, 1970. this act requires financial institutions to file record

27. see section 5313 of the bank secrecy act of 1970
28. In the legal perspective, money laundering is understood as being formulated in a number of legal instrument such as conventions, agreements, legislation or regulations. various definitions of money laundering in those legal instrument consist of the element that construct its definition. the elements involve the subject of crime, the element of criminal and the types of criminal liability. the legal perspective of money stems from the 1988 Vienna Convention, the 1990 Strasbourg Convention, the 1991 European Community Council Directives and the 2000 Palermo Convention
29. Kris Hinterseer, (2000), "criminal finance: the political economy of money laundering in a comparative legal context. the hegue- London-New York: kluwer law international
30. actus reus criminal conduct(s) of the defended that construct the element of crime as formulated in a legislation. it is the essential element that have to be proved by a persecutor before the judge passes a sentence to a defendant.
31. Tax havens refers to a country offering very favourable tax laws for foreign businesses and individuals. see <http://www.investorworld.com/4899/tax-havens.html>. visited on 14/05/2016
32. Gilmore, William, (2004) "dirty money: the evolution of international measures to counter money laundering and the financing of terrorism" Rev. and Expanded, Council of Europe publishing. at <http://www.launderingman.u-net.com>. visited 14/05/2016
33. See Gilmore, William, OP.Cit.
34. United Nations Office on Drugs and Crimes. Cross-cutting