

# Addressing Money Laundering And Counter Financing Of Terrorism In South Sudan

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## Abstract

*In order to gain a clear understanding of the potential and feasibility it holds, the paper will evaluate the recent measures and implementing mechanisms in South Sudan to combat money laundering and terrorist finances by combining various policies that are tailored to strengthen legal and regulatory existing anti-money laundering/combating terrorist financing (AML/CFT). The paper thus gives the exhumation, through analyzing advancements from other jurisdictions that have overcome the country during the AML/CFT crusade, of the necessary elements for reinforcement that would accomplish the intended results.*

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## I. Introduction

President Nixon of the United States of America initiated the war on Drugs in the 1970s. Ever since the international community has tried to handle the advancing threats posed by money laundering and related serious crimes such as corruption, tax evasion and drug trafficking.<sup>1</sup> This article will show that South Sudan is not a special exception to money laundering as criminals are using the pandemic to innovatively hide the proceeds from crime. The current coronavirus pandemic has created challenges for South Sudan authorities to address money laundering and the financing of terrorism.

Since it gained its independence from Sudan in 2011, South Sudan has been experiencing civil wars.<sup>2</sup> This has paved ways for money laundering to flourish in the country and with limited capacity to detect, investigate, prevent, and prosecute cases of money laundry. Although, many people including those that are blacklisted by the United Kingdom<sup>3</sup> and United States of America.<sup>4</sup> The country became a hub for money laundering.<sup>5</sup> It has slops lead to the loop in profiteering of the war but not limited to timber trafficking, gold, diamond, oil and other natural resources in the country.<sup>6</sup>

It is imperative to look at how money laundering is defined in South Sudan. According to the principal legislation money laundering is committed by “A person who:

- (a) engages, directly or indirectly, in a transaction that involves property that such person knew or should have known was the proceeds of a predicate offence;
- (b) converts, transfers, transports or transmits property that such person knew or should have known was the proceeds of a predicate offence in order to conceal or disguise the illicit origin of the property or assist any person who is involved in the commission of such of offence to evade the legal consequences of those actions;
- (c) conceals, disguises or impedes the establishment of the true nature, source, location, disposition, movement or ownership of, or rights with respect to, property that such person knew or should have known was the proceeds of a predicate offence;
- (d) acquires, possesses, uses or administers property that such person knew or should have known at the time of receipt was the proceeds of a predicate offence; or

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<sup>1</sup> Boggs C (2015) *Drugs, Power, and Politics: Narco Wars, Big Pharma, and the Subversion of Democracy* United Kingdom: Taylor & Francis Publishing at 1.

<sup>2</sup> Waal A (2015) *The Real Politics of the Horn of Africa: Money, War and the Business of Power* Cambridge: Polity publishing at 91.

<sup>3</sup> Home Secretary and Office of the Financial Sanctions Implementation (2021) *Financial Sanctions, South Sudan* available at <https://www.gov.uk/government/publications/financial-sanctions-south-sudan> (visited 5 September 2024).

<sup>4</sup> US Department of State (2014) *South Sudan Sanctions* available at <https://www.state.gov/south-sudan-sanctions/> (visited 5 September 20224).

<sup>5</sup> Waal(2015)) at 98.

<sup>6</sup> Waal (2015) at 96.

Moreover, the law also punishes anyone who:

e) participates in, associates with, conspires to commit, attempts to commit, aids and abets, or facilitates and counsels the commission of any of the acts described in paragraphs (a) to (d) of this section, commits an offence of money laundering".<sup>7</sup>

The above is not conclusive enough to the current trends and typologies of money laundering. However, Money laundering has long been defined as a method through which criminals attempt to conceal the source and ownership of the proceeds of their unlawful actions.<sup>8</sup> The goal is for them to keep control of the revenues and, in the end, to have a way to protect their income and wealth.<sup>9</sup> This has led to the belief that money laundering can be described as changing dirty money into clean money, washing drug money, or concealing illicit money.<sup>10</sup>

These traditional definitions are excellent as far as they go, but still the term "money laundering" is a misconception in and of itself. It ignores the fact that in today's environment, a laundering effort does not have to involve property.<sup>11</sup>

As a result, a current definition is that money laundering happens whenever any transaction or association happens that comprises any sort of property or advantage generated from illegal activity, whether actual or immaterial.<sup>12</sup> It's also important to remember that you don't have to transport the illicit proceeds to launder them.

This is a factor that could put financial firms, notably banks, in a dilemma. The case of tax evasion can be a classic example.<sup>13</sup> If the account holder fails to report this money on a tax return in the nation where it was earned, the monies constitute proceeds of crime, and the bank is laundered the funds, even if it is uninformed of it.

As a result, money laundering is as much about concealing property ownership as it is about transferring or cleaning criminal proceeds.<sup>14</sup> This simply proves that money laundering can happen also in relationships where there is no evident method for receiving or disbursing funds.

As it stands, South Sudan is struggling politically, economically as well socially since independence in 2011. The country has been in war for various reasons best known to the political elites and there are pockets of instability arising from cattle raiding, intercommunal conflict related to land and other issues.

However, in 2021, South Sudan agreed at a high level to work with FATF and the ESAAMLG to improve their AML system, although there has been scant progress. Right now South Sudan is the subject of enhanced monitoring and could be grey-listed by FATF. This has made it difficult to do businesses as usual with other countries.

It has also led to decline in investment especially from big corporation who might have interest to invest in the country. As such the economy is declining and loss of jobs plus livelihood for those who have been benefiting from those opportunities.

As stated above, it has made the country to start addressing some of the issues of ML and TF in the country. This has been attested to by the assessment conducted by the EASMLG which the FATF regional body of this region and also the country agreed to the mutual evaluation schedule for 2029.<sup>15</sup>

Since June 2021, when South Sudan made a high-level political commitment to work with the FATF and ESAAMLG to strengthen the effectiveness of its AML/CFT regime, South Sudan has taken steps towards improving its AML/CFT regime, including by completing its ML/TF National Risk Assessment (NRA). South

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<sup>7</sup> Sec 14 of the South Sudan Anti-Money Laundering and Terrorist Financing Act, 2012.

<sup>8</sup> OECD (2009) *Money Laundering Awareness Handbook for Tax Examiners and Tax Auditors* available at <https://www.oecd.org/ctp/crime/money-laundering-awareness-handbook-for-tax-examiners-and-tax-auditors.pdf> (visited 5 September 2024).

<sup>9</sup> OECD (2009) *Money Laundering Awareness Handbook for Tax Examiners and Tax Auditors* available at <https://www.oecd.org/ctp/crime/money-laundering-awareness-handbook-for-tax-examiners-and-tax-auditors.pdf> (visited 5 September 2024).

<sup>10</sup> OECD (2009) *Money Laundering Awareness Handbook for Tax Examiners and Tax Auditors* available at <https://www.oecd.org/ctp/crime/money-laundering-awareness-handbook-for-tax-examiners-and-tax-auditors.pdf> (visited 5 September 2024).

<sup>11</sup> Van Duyne, P C, Harvey, J H, Gelemerova, L Y (2020) *The Critical Handbook of Money Laundering: Policy, Analysis and Myths* United Kingdom: Palgrave Macmillan UK at 5.

<sup>12</sup> Naylor R T (2002) *Wages of Crime: Black Markets, Illegal Finance and the Underworld Economy* New York: Cornell University Press at 342.

<sup>13</sup> Naylor (2002) at 342.

<sup>14</sup> Naylor(2002) at 342.

<sup>15</sup> See <https://www.fatf-gafi.org/en/countries/detail/South-Sudan.html> (accessed 3 January 2025).

Sudan should continue to work to implement its action plan, including by: (1) completing its comprehensive review of the AML/CFT Act (2012), with the support of international partners, including technical assistance, to comply with the FATF Standards; (2) fully implementing the 1988 Vienna Convention, the 2000 Palermo Convention, and the 1999 Terrorist Financing Convention; (3) ensuring that competent authorities are suitably structured and capacitated to implement a risk-based approach to AML/CFT supervision for financial institutions; (4) developing a comprehensive legal framework to collect and verify the accuracy of beneficial ownership information for legal persons; (5) operationalising a fully functioning and independent FIU; (6) establishing and implementing the legal and institutional framework to implement targeted financial sanctions in compliance with United Nations Security Council Resolutions on terrorism and WMD proliferation financing; and (7) commencing implementation of targeted risk-based supervision/monitoring of NPOs at risk of TF abuse.

The FATF notes South Sudan's limited progress across its action plan with all deadlines now expired and work remaining. The FATF again encourages South Sudan to continue to implement its action plan to address the above-mentioned strategic deficiencies as soon as possible and demonstrate strong political and institutional commitment to strengthen the effectiveness of its AML/CFT regime, particularly in supporting the lead AML/CFT agency in coordinating national AML/CFT efforts.<sup>16</sup>

## **II. The Money Laundering Process**

The process of money laundering can range from using it in the manner in which it is obtained to very intricate plans including a network of multinational enterprises and assets. The money laundering process has traditionally been divided into three stages<sup>17</sup>: First Placement — the direct or indirect introduction of criminal funds into the financial sector.<sup>18</sup>

The placements phase is the most vulnerable to detection by law enforcement. It is sometimes referred to as a “choke” point. As a result, law enforcement has concentrated on developing methods to make it harder to place ill-gotten gains without detection. Methods such as suspicious activity reports, currency transaction reports, and cross-border declaration rules

Second Layering — the method of disconnecting illegal proceeds from their source by employing multiple levels of financial transactions to obscure the audit trail and give concealment.<sup>19</sup>

Layering requires the launderer to make numerous transactions, possibly involving several front companies and entities. By doing this, the launderer is attempting to distance himself from the money and make it harder for the authorities to track. Typically, these layers involve foreign countries that have strong bank secrecy rules, which in turn makes the cash trail harder to follow. It is to the advantage of the launderer to use as many layers as possible, using several shell corporations and moving numerous transactions through as many jurisdictions especially outside of the United States as possible. Other layering techniques involve the purchase of big-ticket items such as cars, boats, places, or securities. These are usually registered in a nominee's name someone other than the launderer; sometimes friends, family members, college students, and seniors are paid to be nominees. Casinos are often used to layer funds because they readily take cash in. once converted to chips, the assets appear to be winnings.

Third, Integration - if the layering procedure is successful, integration schemes reintroduce the laundered revenues into the legal economy as usual business finances.<sup>20</sup>

The third and final phase of the money-laundering process is integration. This is the phase where the layered monies are incorporated into the legitimate financial world and assimilated with the assets of the legitimate system. In other words, it's spending day for the bad guy. This is the light at the end of the tunnel – the giant pay day for the launderer. Finally, it's what the launderers have been waiting for: the ability to buy cool stuff or do more bad deeds as a result of the proceeds of crime. They will transfer the funds into the mainstream using various methods such as business investments, big-ticket luxury items, and real estate purchases.

Whereas these stages can be different and occur separately, they are more likely to occur at the same time or coexist.<sup>21</sup> The situation depends on the launderer's capabilities, the demands of criminals, and the strength, or lack thereof, of regulatory and legal standards relating to the efficacy of financial or controlled industry

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<sup>16</sup> See <https://www.fatf-gafi.org/en/publications/High-risk-and-other-monitored-jurisdictions/Increased-monitoring-february-2024.html> (accessed 3 January 2025).

<sup>17</sup> Koningsveld J V (2013) “Money laundering – you don't see it, until you understand it: rethinking the stages of the money laundering process to make enforcement more effective” in Brigitte Unger and Daan van der Linde (eds) *Research Handbook on Money Laundering* UK: Edward Elgar at 435, 451.

<sup>18</sup> Koningsveld J V (2013) at 435,451.

<sup>19</sup> Koningsveld J V (2013) at 435,451.

<sup>20</sup> Koningsveld J V (2013) at 435,451.

<sup>21</sup> Koningsveld J V (2013) at 435,451.

detection systems.<sup>22</sup> However, while this three-stage model is a convenient way of explaining the activity, it is oversimplified and does not accurately reflect what actually occurs. It connects to the previous discussion of the conventional historical meaning of money laundering. They are examples of money laundering, but they don't describe exactly laundering is.

### **III. Challenges Facing Money Laundering In South Sudan**

Money laundering is complex and difficult to fight especially with the new trends and in the Covid-19 era where most countries have opted for lockdown and impartial lockdown as well. Furthermore, South Sudan has become a haven for dirty money.<sup>23</sup> This left many institutions to fight money laundering facing difficulties due to shortage of staff, resources and funding. South Sudan has prosecuted few for predicate offences. However, the neighboring countries have been recorded successfully prosecuted South Sudanese cases of money laundering. For example, Kenya prosecuted some of the South Sudanese senior government officials. This has resulted to the seizure of assets and freezing of accounts of those individuals. In the case of *Martin Elia Lomoro V. Asset Recovery Agency of Kenya*.<sup>24</sup> Similarly, Uganda also prosecuted few South Sudanese who have committed offences of money laundering. In the case of *Malong Lawrence Lual Yor & 2 ors V. Uganda(DPP)(2019) HCT-00-AC-SC-0004-2019*, the Court sentenced Malong to 3 years imprisonment for obtaining money by false pretences, 2 years for conspiracy to commit a felony and 1 year for uttering false documents.<sup>25</sup>

Many unreported cases due to lockdown. This made the country to felt pray to money laundering scape goats. When cases are not reported thus, there was no investigations, as well as prosecutions of case related to money laundering and terrorist financing.

Furthermore, the law enforcement institution such as the police have shifted their priorities from money laundering and terrorist financing to the enforcement of the lockdown. However, this has paved way for the criminals to commits predicate offences.

Lack of training and limited ICT equipment. Many of those institutions including the courts do not have those ICT equipment to conduct court sessions as well the court officials and the prosecutors are not trained on how to adopt to these methods as this was the case during lockdown.

As it stands, there are also general challenges as stipulated below:

South Sudan doesn't have adequate legislation and vulnerability of the country based on the porous borders of the country.

Investigators and Prosecutors also lack proper training on money laundering and this can affect effectiveness of curbing money laundering.

There is also lack of awareness on the danger post by money laundering to the economy, and generally to the financial system of the country.

Another challenge is the issue of insecurity and prolong civil war in the country. This has made it difficult for the government to control and regulate some areas of the country. The law enforcement agencies cannot investigate and prosecute those who are suspected to have committed those money laundering in the country.

Lack of political will especially when it comes to investigation and prosecution some of those senior government officials. Some are generals in the army and they are believe to be untouchable by the law and some vividly say they are above the law. Nevertheless, the government have try to tackle money laundering.

### **IV. Addressing Money Laundering In South Sudan**

Money laundering is believed to be on increase.<sup>26</sup> It's due to pockets of insecurity, lack of resources both financial and human. South Sudan is believed to be preoccupied with some of those challenges at the expense of fighting money laundering.

The money laundering and terrorist financing Act, 2012 whose main purpose is to establish the measures and institutions responsible for the prevention and control of money laundering and financing of terrorism in

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<sup>22</sup> Koningsveld J V (2013) at 435,451.

<sup>23</sup> The Sentry (20 April 2021) Breaking: Sentry Report Reveals Business Tycoon in South Sudan Is One-Time Fugitive available at <https://thesentry.org/2021/04/20/5796/breaking-sentry-report-reveals-business-tycoon-south-sudan-one-time-fugitive/> (visited 9 September 2024).

<sup>24</sup> Nyamilepedia (16 June 2021) Lomoro loses 460,000\$ to Asset Recovery Agency available at <https://www.nyamile.com/news/lomoro-loses-460000-to-kenya-assets-recovery-agency/> (visited 9 September 2024).

<sup>25</sup> Uganda(DPP) V. Malong Lawrence Lual Yor(2019). See Nairobi News(18 August 2021) Ugandan court jails socialite known for 'swimming in dollars' available at <https://nairobi.news.nation.co.ke/news/ugandan-court-jails-socialite-known-for-swimming-in-dollars> (visited 9 September 2024).

South Sudan. The money laundering act deals with money laundering in South Sudan. The following are offences under the law. The predicate offence means: “(a) any dealing which amounts to illicit drug trafficking under legislation related to narcotic drugs and psychotropic substances; (b) terrorism, including terrorist financing; (c) participating in an organized criminal group and racketeering; (d) trafficking in human beings and smuggling immigrants; (e) illicit arms trafficking; (f) sexual exploitation, including sexual exploitation of children; (g) illicit trafficking in stolen or other goods; (h) corrupt practice; (i) counterfeiting; (j) armed robbery; (k) theft; (l) kidnapping, illegal restraint and hostage taking; (m) smuggling; (n) extortion; (o) forgery; (p) piracy; (q) hijacking; (r) insider dealing and market manipulation; and (s) any other offence which the Minister may, by notice published in the Official Gazette, declare, whether committed within the national boundaries of South Sudan or outside the country”.<sup>27</sup> South Sudan has been lauded by the international community for enactment of the law to curb money laundering. However, it has been criticized for not implementing the law and failure to establish the institution to handle money laundering.

The Act has also provided for the establishment of the Financial Intelligence Unit and the National Committee who are mandated by law to investigate and prosecute money laundering.<sup>28</sup> However, there is no substantive body to that effect.

Although attempts to address money laundering is place, the government and other stakeholders need to do more. The following can help in addressing money laundering in South Sudan:

Enact adequate money laundering and terrorist financing laws. This will help in the curbing the cases of money laundering and terrorist financing. The parliament need to enact adequate legislation on money laundering and terrorist financing.

Public awareness raising and trainings about the danger pose by money laundering as many people are ignorance of money laundering. South Sudan is a cash based economy where many people don't do transactions using the banking system. There is need for massive workshops, seminars and used of information education and communication (IEC) materials. This will make the public know the danger pose by money laundering and terrorist financing.

Ratify and accede to international instruments on money laundering and other predicate offences. The government should ratify and accede to international instruments such as Palermo Convention, Vienna Convention, and UNCAC. This will show commitment from the government in fighting money laundering and terrorist financing.

### **Measures that South Sudan can employ to combat money laundering**

Initiative to combat money laundering rely mainly on the implementation of the international instruments placed to tackle money laundering. This can be by developing the legislation based on the local context in line with the international standard. The article has categorized it into three the implementation of the national legislation, regional and international instruments.

The legislation to combat money laundering in South Sudan. The law should be applied at every step of its procedure in order to deal with money laundering. The country national criminal justice systems to increase the chance of law enforcement by criminalizing money laundering so that proceeds of criminal property and earnings from illegal business or transactions may be traced, retired and confiscated.

The creation of Financial Intelligence Unit. The FATF requires FIUs to be an independent body without the interference and influence whether government or industry. In South Sudan it has become more dependent on other government control and political process for example, Economic Crimes Unit does the role of financial intelligence unit which falls directly under the Ministry of Interior. It's xx to say that the financial intelligence unit exist yet it's just in the legislation. However, the Economic Crimes Unit has been performing the working in combating money laundering and other predicate offences.

Three United Nations Conventions, including the international standards and best practices and industry recommendations, focus on UN efforts to tackle the danger of money laundering, which countries are expected to adopt into their domestic AML legislation. UN members are obliged to meet worldwide AML requirements. Gilmore said that the fight against money laundering requires worldwide cooperation and coordination.

The FIU and the competent authorities establish preventive AML controls such as 'Know Your Customer (KYC)' or Customer Due Diligence (CDD)' provision for an order of reporting suspicious transactions. For example, Banks and other financial institutions must submit to FIU or Bank of South Sudan to get financial information and disseminate them to the Ministry of Justice and Constitutional Affairs under the directorate of Public Prosecution for investigations and prosecution of those cases involving money laundering.

Awareness raising and trainings. One of the most important way to combat money laundering depends on how ell are the employees of those competent authorities understand their roles and how serious the nature of

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<sup>27</sup> Sec 5 of the Anti-Money Laundering and Terrorist Financing Act, 2012.

money laundering. They further need to know those activities that can amount to an offence of money laundering. Thus their obligations and what the law requires of them.

There is need to establish competent authorities and ratify some of those international instruments including, the United Nations Convention Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, and United Nations Convention Against Corruption et al. The Vienna Convention decided that each government had to support its competent authorities in order to establish, trace, freeze, and finally confiscate the proceeds of crime in order to order the production and seizure of financial institutions, banks and commercial records. Recommendation 29 requires all Member States, including other information on money laundering, associated predicate and terrorist financing, to provide national FIUs to receive STR to analyze the information and subsequently distribute financial intelligence to competent authorities to further investigate and prosecute the information.

The government of South Sudan should establish an independent Financial Intelligence Unit. As noted before, the FIU, shall be established and guaranteed to address money laundering challenges by the legislation of each competence. FATF Recommendation 29 specifies that the FIU should have the power and capability to carry out its tasks free of charge, together with the autonomous choice of the competent authorities and law-enforcement agency to receive, analyze, request, and/or distribute specific information.

There are three models under the FIU of which South Sudan can benefit from. First is the administrative or autonomous model In the context of the collection and processing of financial information and suspect reports on activities/Suspicious Operation Transactions (SARs/STR) from the reporting bodies, the FIU is referred to as an independent centralized administrative body that is based in the state body (e.g. the national bank and the finance ministry) and then discloses to the relevant law enforcement bodies The functions of the FIU-administrative model act as a major safeguard for reporting companies (e.g. financial institutions).

Secondly South Sudan can adopt the law enforcement model of the FIU. In cases involving the reporting of STRs/SARs to an intelligence or police agency, the law enforcement Model FIU provided support for law enforcement authorities to investigate money laundering in accordance with AML laws but in some cases competes for the competence of jurisdictions to investigate money laundering. Apply this model to Germany's FIU. The FIU kind of law enforcement carries with it a FIU as part of a government law enforcement body in order to have proper enforcement powers such as the power to order the REs, in particular, to freeze or confiscate assets the FIU type the law enforcement agency is established.

Thirdly, the judicial and prosecuting FIUs are established inside the judicial branch or the Public Prosecution Service in which the investigating bodies acquire disclosures of the SARs/STRs from their reporting entities. Because the LEAs or investigative agencies have the authority for this form of FIU. Such FIU-type authorities may seize unlawful funds, block bank accounts, conduct inquiries, hold suspects and perform effective searches. Those are the models used by the FIU from Denmark, the FIU from Cyprus. These FIUs require the greater degree of FIU's independence from political intervention and influence because they function in accordance with the statute.

There is need to enhance the Anti-Corruption Commission pointed out that their tasks and roles must be free of political impediments and influence, including operational autonomy and independence. In addition, national laws and regulations are supported. This will give them sense of willingness from the government to fight money laundering.

## **V. Conclusion**

South Sudan fragility presents a challenge to addressing money laundering. It is also challenging to estimate the accurate figures of cases of money laundering decided before the court of law and the pending cases. Some of the money laundering goes undetected and unreported. It's also a costly fight which requires a lot of financial supports from the international community and expertise on the same. The international instruments are very important if South Sudan would ratify them. The establishment of the institutions to investigate and curb money laundering. Although there is a growing recognition so of the existing legislation and thus a call for a balance approached between human rights, economic growth and prosecutions of the money laundering.

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