

Investigation in the Net of the Nigerian Economic and Financial Crimes Commission (EFCC): A Case Study

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Abstract

The objective of this paper is to understand the investigation of economic and financial crimes by the Nigeria's Economic and Financial Crimes Commission (EFCC). Thus, the study through the use of case study from the qualitative research paradigm attempts to understand from the perspectives of experts from EFCC, the investigation of categories of economic and financial crimes. The findings revealed the concentration on the investigation of Public Sector Corruption (PSC) as compared to other forms of economic and financial crimes. Therefore, the paper recommends the strengthening of the investigation capacity of the EFCC to cover all forms of economic and financial crimes. Notwithstanding the need to stem the tide of PSC in Nigeria, other forms of economic and financial crimes equally have the tendency to retard the country backward in all its developmental processes.

Keywords: Investigation; Economic and financial crimes; Case study; Nigeria.



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1. Introduction

Financial crimes and specifically corruption have been the greatest threat to the survival of Nigeria as a nation state (Agbibo D., 2012). (Obuah, 2010), earlier states that approximately corruption stands at about 20% of the Nigerian GDP. Obviously, this is very serious problem and it requires the attention of all and sundry to salvage the image of the country from this stereotype. In fact Obuah (2010) aptly describes Nigeria as a failed state for its inability to adequately address the issue of corruption.

More recently, according to a report generated by the global professional services power house of the PricewaterhouseCoopers, in the next 14 years (that is by 2030), if allowed to continue unchecked corruption could stand at 37% of the Nigeria's GDP (Winsor, 2016). This implies that there could be increase in the loss of around \$1,000 per individual in 2014 to a startling amount of approximately loss of \$2,000 per individual by the year 2030 should corruption continue in Nigeria. In other words, addressing corruption in the country could improve Nigeria's GDP by \$534 billion according to the projection (Akinmutimi, 2016; Winsor, 2016). Financial experts have estimated that corruption accounts for over 40% of all public expenditures in Nigeria (Fafawora, 2015). Recently, the former National Security adviser was found to have diverted the sum of over \$2 billion allocated for the purchase of arms to fight insurgency in the much troubled north-east region of the country (Winsor, 2016).

Public sector corruption in Nigeria has been described as the major impediment to the development progress of the country (Ijewereme, 2015; Obuah, 2010). Public sector corruption discourages foreign investors as well as other potential local investors from investing in the country because it increases the cost of doing business (Ijewereme, 2015). Corruption has therefore permeated nearly every aspect of the public sector service practice (Imhonopi and Urim, 2013) and this makes it difficult to enjoy one form of public service or the other without resorting to corruption (Fafawora, 2015; Imhonopi and Urim, 2013).

Over the years, the federal government of Nigeria has been making several efforts by setting up many anti-corruption institutions such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices Commission (ICPC) to reduce cases of fraud particularly corruption. Of particular reference is the establishment of EFCC which is the latest and as a financial intelligent unit responsible for coordinating other anti-corruption bodies in the fight against corruption (EFCC Establishment Act, 2004). Still corruption persists particularly in public sector as cases of corruption in this sector are continuously reported. Thus, many Nigerians believe EFCC is not doing enough in its responsibility for fighting corruptions. EFCC is believed to have in its custody corruption cases and prosecutions that have been staying for many years (Nwachukwu, 2015; Obuah, 2010).

However, the spirited effort of EFCC in the fight against public has equally been documented in the literature (Azeez, 2011; Eddy and Akpan, 2008; EFCC, 2013; Inokoba and Ibegu, 2011; Suleiman *et al.*, 2017). Under EFCC many high profile corruption cases have been brought to limelight (Inokoba and Ibegu, 2011; Nneka and Faben, 2012). What may be lacking is a proactive means of addressing the corruption issues by EFCC (Azeez, 2011; Fafawora, 2015).

Even though, public sector corruption is the major economic and financial crime afflicting the country, EFCC's mandate of investigation and prosecution of offenders extends to other economic and financial crimes. It is therefore, the thrust of this paper to examine the investigation of the categories financial and economic crimes in Nigeria by

EFCC which include the Public sector corruption as well. Thus, the study through the use of case study from the qualitative research paradigm attempts to understand from the perspectives of experts from EFCC, the investigation of categories of economic and financial crimes. Accordingly, the paper is structure to cover the introductory aspect which is the current sections. Other areas covered by the paper are the literature review, methodology, analysis of findings and then conclusion.

2. Literature Review

2.1. The Anti-Corruption Efforts in Nigeria

The increasingly devastating effects of public sector corruption had compelled the various successive governments in Nigeria to confront this strong headed monster by establishing some agencies and mechanisms to function as anti-corruption crusaders. The Economic and Financial Crimes Act of 2002 and then the Budget Monitoring and Price Intelligent Unit (BMPIU) also known as the Due Process Mechanisms are among the recent anti-corruption efforts by the government to stem the tide of corruption in Nigeria (Ibietan, 2013). Thus, the history of corruption particularly within the public sector in Nigeria is synonymous with anti-corruption efforts to counter the menace.

Agbiboa D. (2012) posits that anti-corruption bodies established by government were poised to different postures at reform. He further observes there were those that were genuinely set up to earnestly address the scourge of corruption in the public sector, but along the line the leaders got frustrated, perhaps due to the complexities of the phenomenon. Conversely, other leaders just double stand claiming to address the corruption problem vis-à-vis setting up anti-corruption bodies while in the actual sense they are not committed to that ordeal. Most importantly, as Azeez (2011) observes, in those situation the anti-corruption agencies are prevented from carrying out their assignments. Ironically, these leaders are in themselves culprit of corruption (Agbiboa D., 2012). Pathetically, according to Inokoba and Ibegu (2011), the scourge of corruption has gone to the extent of swallowing some of the officials and agencies determined to fight it.

To sum it up, Agbiboa D. (2012) posits, the many anti-corruption efforts have failed to accomplish their stated objectives consequent of the absence of strong commitment from the government. In the first instance, we see the incidences of investigations on corruption carried out which are never accompanied by any serious prosecution (Agbiboa D. E., 2015; Eddy and Akpan, 2008). Secondly, is the instability and inconsistency of government policies and regulations across the various regimes. Government policies and regulations often change with the change in government and this seriously affects policy implementation as the system (Nigeria) does not ensure continuity of laudable programmes and policies.

However, the forgoing is just one side of the coin as there are other scholars who see government's commitment and sincerity in the anti-corruption crusade. Even though there are a lot of impediments blocking the way to achieving the entire goal of the movement, yet there are few successes recorded in the fight against corruption in Nigeria (Agbiboa D., 2012; Azeez, 2011). Of particular reference, is the role being played by the Nigerian Economic and Financial Crimes Commission (EFCC) in the fight against corruption in Nigeria. Obviously, the laudable contributions of EFCC in at least prosecuting and exposing some influential figures in the country on corruption charges should not be swept under the carpet (Inokoba and Ibegu, 2011). It is very apparent as Azeez (2011) puts it; the war against corruption that was started during the Obasanjo administration stemmed out of the genuine desire to get Nigeria out from the list of the most corrupt countries in the world.

In a more serious attempt and strong commitment by the Nigerian government to get the country emancipated from corruption, the EFCC was created in 2002 with the sole mandate of investigating and consequently prosecuting corruption cases and incidences of financial crimes in the country (Obuah, 2010). Thus, the establishment was historic and landmark point in the fight against the scourge of corruption in Nigeria. Of worth noting as indicated by Obuah (2010), is the effort of the past governments for creating the enabling legal starting point as the panacea to the establishment of EFCC.

2.2. The Economic and Financial Crimes Commission (EFCC) of Nigeria

As it has been stated earlier, the establishment of the Nigerian EFCC was necessitated by two important issues. On one hand, were the failed efforts of the previous anti-corruption agencies and strategies in stopping the tide of corruption in Nigeria. On the other hand, was the continued international concern pressuring the Nigerian government to adopt a more vibrant means to address the scourge of corruption in order to salvage the country's image internationally (Obuah, 2010).

The EFCC Act specifies that EFCC shall operate as a body corporate having perpetual succession as well as a common seal (EFCC Establishment Act, 2004; Obuah, 2010; Suleiman *et al.*, 2017). Additionally, in its capacity as a body corporate may sue or be sued in its name and may acquire, hold or even dispose of properties while performing its functions (EFCC Establishment Act, 2004). The Act further states, EFCC is the designated Financial Intelligence Unit (FIU) in Nigeria, which is assigned with the responsibility of coordinating the various institutions involved in the fight against money laundering and enforcement of all laws bordering with economic and financial crimes in Nigeria.

2.3. The Role of EFCC

Specifically, the Commission shall perform the following functions as enshrined in the EFCC Establishment Act (2004, Part II, p.4-7) :

- (a) The enforcement and the due administration of the provision of the Act.
- (b) The investigation of all financial crimes including advance fee fraud, money laundering, counterfeiting, illegal charge transfers, futures market and fraud, fraudulent encashment of negotiable instruments, computer credit card fraud, contract scam, etc.
- (c) The coordination and enforcement of all economic and financial crimes laws and enforcement functions conferred on any other person or authority.
- (d) The adoption of measures to identify, trace, freeze, confiscate or seize proceeds derived from terrorist activities, economic and financial crimes related to offences or the properties the value which corresponds to such proceeds.
- (e) The adoption of measures to eradicate the commission of economic and financial crimes.
- (f) The adoption of measures which include coordinated, preventive and regulatory actions, introduction and maintenance of investigative and control techniques on the prevention of economic and financial related crimes.
- (g) The facilitation of rapid exchange of scientific and technical information and the conduct of joint operations geared towards the eradication of economic and financial crimes.
- (h) The examination and investigation of all reported cases of economic and financial crimes with a view to identifying individuals, corporate bodies or groups involved.
- (i) The determination of the extent of financial loss and such other losses by government, private individuals or organizations.
- (j) Collaborating with government bodies both within and outside Nigeria carrying on functions wholly or in part analogous with those of the commission concerning:
 - (i) The identification, determination of the whereabouts and activities of persons suspected of being involved in economic and financial crimes.
 - (ii) The movement of proceeds or properties derived from the commission of economic and financial and other related crimes.
 - (iii) The exchange of personnel or other experts.
 - (iv) The establishment and maintenance of a system for monitoring international economic and financial crimes in order to identify suspicious transactions and persons involved.
 - (v) Maintaining data, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items or assets involved in economic and financial crimes.
 - (vi) Undertaking research and similar works with a view to determining the manifestation, extent, magnitude and effects of economic and financial crimes and advising government on appropriate intervention measures for combating same.
- (a) Dealing with matters connected with extradition, deportation and mutual or other assistance between Nigeria and any other country involving economic and financial crimes.
- (b) The collection of all reports relating to suspicious financial transactions, analyse and disseminate to all relevant government agencies.
- (c) Taking charge of supervising, controlling, coordinating all the responsibilities, functions and activities relating to the current investigation and prosecution of all offences connected with or relating to economic and financial crimes.
- (d) The coordination of all existing, economic and financial crimes investigating units in Nigeria.
- (e) Maintaining a liaison with the office of the Attorney- General of the Federation, the Nigerian Customs Service, the Immigration and Prison Service Board, the Central Bank of Nigeria, the Nigerian Deposit Insurance Corporation, the National Drug Law Enforcement Agency, all government security and law enforcement agencies and such other financial supervisory institutions involved in the eradication of economic and financial crimes.
- (f) Carrying out and ensuring rigorous public enlightenment campaign against economic and financial crimes within and outside Nigeria.
- (g) Carrying out such other activities as are necessary or expedient for the full discharge of all or any of the functions conferred on it under the Act.

2.4. Powers of EFCC

Obviously, the Act has specified wide range of functions under the jurisdiction of the commission in order to effectively discharge its responsibilities of combating economic and financial crimes in the country (Okogbule, 2006). Basically, the accomplishment of these tasks will only be possible and subsequently guaranteed if and only if there is the requisite power backing the operations of the commission. Thus, in its bid to ensure proper accomplishment of the enumerated functions by the commission, the (EFCC Establishment Act, 2004) assigns the following powers to the commission:

(1) Special powers.

- (a) To cause investigations to be conducted as to whether any person, corporate body or organization has committed an offence under the Act or other law relating to economic and financial crimes.
- (b) To cause investigations to be conducted into the properties of any person if it appears to the commission that the person's life style and extent of the properties are not justified by his sources of income.

(2) In addition to the powers conferred on the Commission by the Act, the Commission shall be the coordinating agency for the enforcement of the provisions of:

- (a) The Money Laundering Act 2004; 2003 No. 7, 1995 No 13.
- (b) The Advance Fee Fraud and Other Related Offences Act of 1995.
- (c) The Failed Banks (Recovery of Debts) and Financial Malpractices in Banks Act, as amended.
- (d) The Banks and Other Financial Institutions Act 1991, as amended.
- (e) Miscellaneous Offences Act.
- (f) Any other law or regulation relating to economic and financial crimes, including the Criminal Code and Penal Code.

With these array of power conferred on it to carry out its statutory functions, EFCC stands out to be the only anti-corruption body in the country whose presence has been acknowledged and its impact has been felt in the fight against corruption (Azeez, 2011; Eddy and Akpan, 2008; Sadiq and Abdullahi, 2013). Notwithstanding, the complaint for its poor performance and the lop-sidedness in its operations (Inokoba and Ibegu, 2011), its activities are very much visible.

3. Methodology

The context bound (scope of this study) and the complexity of the research phenomenon make it fit for the qualitative case study method. Congruent with Stake (1995), the special interest in the particularity and the complexity of a research phenomenon calls for a single case study. The focus is to understand in detail the interactions within its context as well as uncovering its performances within all important circumstances.

Concurring with this position and as rightly captured by Kvale 1996:1 cited in King and Horrocks (2010), if you want to know how people understand their world and their life, why not talk to them? Therefore, the need to understand the investigation of economic and financial crimes in Nigeria by EFCC requires the researchers go to EFCC and enquire from those responsible for the entire process. More so, the particularistic nature (Merriam, 1988) of this study which covers a specific institution (EFCC) and its activity prepares for a case study method. Congruent with nature of the problem which is investigating a contemporary phenomenon (corruption) and within its contextual real-life (by EFCC), the case study method is adopted. Yin (1994) notes that the case study method is suitable for investigating a contemporary phenomenon in its real-life context of which the researcher has only little or no control at all. Furthermore, as a qualitative case study research the focus is on meaning and understanding as described previously.

Other features of qualitative methodology are equally discernible in the qualitative case study. Thus, the researchers in this study functioned as the main instruments for the collection and analysis of data, the process was an inductive investigation and the end product was expected to be a richly description of the meaning and understanding to be constructed by the participants. However, the peculiarity and the justification for the case study method is that it is a bounded system (Merriam, 2009). The data for the study was sourced from face to face interview encounter with experts from EFCC, observation and review of relevant document consistent with the tradition of qualitative research. The participants totalling twenty-four in number were purposively selected due to their desirability and information richness (Creswell, 2013; Miles and Huberman, 1994). The first set of the participants were identified as the best to offer explanation on the research phenomenon and through snowballing other participants emerged up to the point of saturation and redundancy of the data.

3.1. The Analysis

Data do not speak for themselves and as such they have to be analysed and interpreted. Obviously qualitative data analysis works essentially from the data (Richards, 2015). Analysing qualitative data entails making sense of the data. The process is often a complex undertaking involving moving forth and backward among concrete pieces of data, abstract concepts, deductive and inductive reasoning and description as well as interpretation (Creswell, 2013; Guest *et al.*, 2012; King and Horrocks, 2010; Merriam, 2009; Richards, 2015; Saldana, 2009; Yin, 1994). Through this process of making sense of the data, the research questions are answered. Thus, qualitative research lays emphasis on the significance of context and in making senses of the data, the analysis must take cognizance of the experiences, understandings and interpretations of the participants' accounts (King and Horrocks, 2010; Merriam, 2009). The emerging meanings, insights or the understandings from making sense of the data constitute the findings (Merriam, 2009). Furthermore, the findings are reported as themes, descriptive accounts or categories cutting across the entire data. In this study three levels of data analysis in qualitative research have been adhered to. Through coding of the data which at the first instance identifies all the portions of the data responsive to the research question (Guest *et al.*, 2012). A code can range from the participant's word which communicates feeling, perception or explains a phenomenon to as large as pages of observation field notes describing an incident observed (Merriam, 2009) Further to this, a code can emerge from the participants' words (in vivo codes) or from external source (en vivo) which comprises terms from the literature or the researcher.

In this study, the general guidelines of the thematic analysis have been adhered to strictly. Specifically, the three stages of coding as captured in the literature in accordance with (Creswell, 2013; Guest *et al.*, 2012; King and Horrocks, 2010; Merriam, 2009; Richards, 2015; Saldana, 2009). At the start of the analysis, the researcher ensured reading the interview transcript thoroughly before attempting to code any portion of it. This was with a view to familiarizing oneself with the whole of the content of the transcript. Obviously, this was done with the realization that analysing qualitative data requires going forth and back. Similarly, the analysis of a portion of a transcript requires taking into consideration, the whole transcript. After reading each interview transcript at least twice, the study then identified portion of the transcript as well as other documents responsive to the research question. Those

portions or segments of the data were highlighted and marginal comments or notes were written against each. After assigning the marginal notes for the whole of the transcript, the study went back to those notes and regrouped those that seemed to go together (Merriam, 2009). The emphasis at that point was to describe the data from the participants' accounts of what is of interest to the study. Several descriptive codes (open codes) (Creswell, 2013; King and Horrocks, 2010; Merriam, 2009; Richards, 2015) were then developed and were subsequently defined and redefined as the study progressed.

The next stage followed by the study was to group the descriptive codes based on the interpretation of the meaning attached to the data. At this point the study went beyond mere description of the data to interpret their meaning. This was done by grouping the descriptive codes that appear to have common meaning and attributes by creating an interpretive code (axial, topic or analytical code) to such groupings (King and Horrocks, 2010; Merriam, 2009; Richards, 2015). As a step towards making meaning of the data, the interpretive codes developed at this reduced the number of the descriptive codes developed at the previous stage. However, the process was never an easy-going procedure, in developing the interpretive codes the study constantly looked at the descriptive codes and often referred to the transcript for referencing. The entire process was inductive, iterative and comparative.

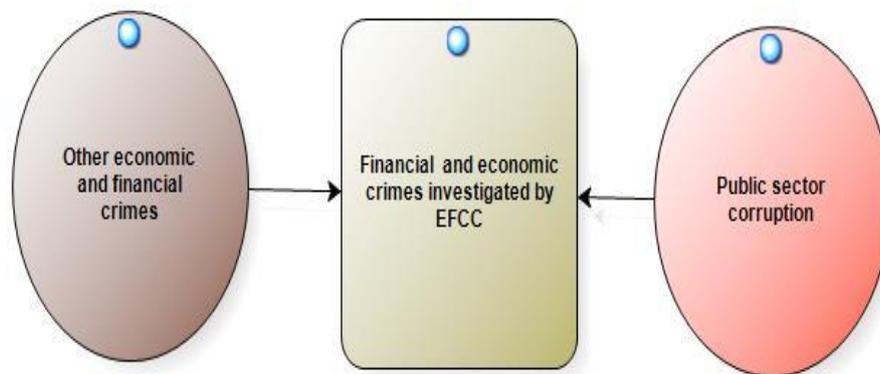
At the final stage, the interpretive codes were transformed into overarching themes (King and Horrocks, 2010), categories (Merriam, 2009), themes (Creswell, 2013) or analytical codes (Richards, 2015). Through abstraction at higher level, a number of themes characterizing key concepts were developed. Several of the interpretive codes (second level) were aggregated in forming the themes. These themes provided the ideas or the findings to the study as supported in the analysis. As stated above, the process was never easy, it involved moving forth and back and through comparisons. On many occasions the study while at the process of developing the themes had to go back to redefine the interpretive codes.

4. Findings

4.1. Investigation by EFCC

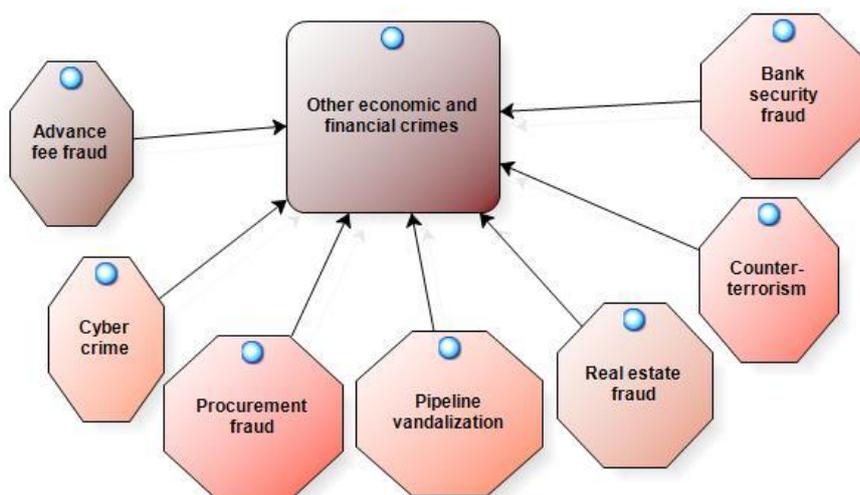
The EFCC's mandate has given it the powers to investigate all financial and economic crimes as the coordinating Financial Intelligent Unit in Nigeria. PSC is one of the many financial and economic crimes under the purview of EFCC investigation. Analysis of the data in this study indicates yearly records available from EFCC's annual report on the investigation of major offences. Figure 1 classifies the investigation into PSC and other financial and economic crimes as depicted in a diagrammatical form.

Figure-1. Investigation by EFCC



Further analysis of the data revealed the investigation of other economic and financial crimes cover other wide range of offences. Review of EFCC documents reveal yearly breakdown of all the major offences being investigated by EFCC. Figure 2 captures the other financial and economic crimes under the investigation of EFCC as socially constructed in this study.

Figure-2. Other Economic and Financial Crimes under EFCC’s Investigation



Together with the investigation of PSC, the other financial and economic crimes make up the major offences investigated by EFCC in accordance with its jurisdiction. Table 1 presents the distribution of the major offences investigation by EFCC from 2011 to 2014.

Table-1. Major Offences Investigation by EFCC

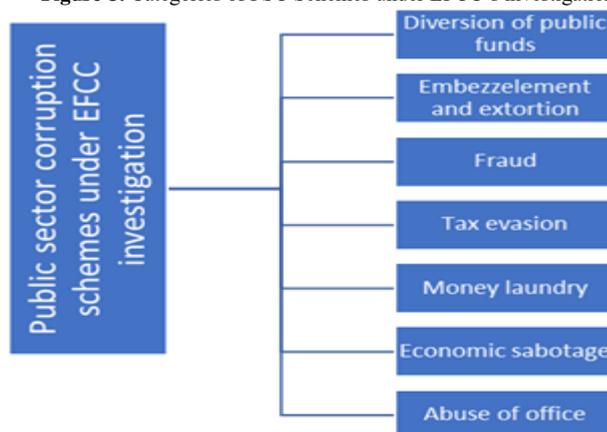
S/N	Offence category	2011	2012	2013	2014	Total
1	Advance fee fraud	1386	1585	2379	1910	7260
2	Public sector corruption and money laundry	872	700	878	506	2956
3	Bank security fraud	492	331	621	594	2038
4	Cyber crime	-	-	96	147	243
5	Procurement fraud	64	20	44	21	149
6	Pipeline vandalism and oil bunkering	45	53	25	21	144
7	Real estate fraud	-	13	11	15	39

Source: EFCC Annual Reports (2011-2014)

Prior to 2013, cybercrime offences were reported under the advance fee fraud cases and not as a standalone offence. Further revelations from Table 1 portray the PSC as the second frequent investigated offence by EFCC. Obviously, this speaks of the frequency of its occurrences despite being very secretive in most instances. Although, the PSC is the second investigated offence in number, the monetary weight of the cases puts it the number one. PSC often involves huge amount of money of developmental projects siphoned. Further analysis of the data reveals that PSC in Nigeria has cut across all the tiers of government. For example, in 2014 the federal government arm of government led the list of PSC cases investigated by EFCC with 39% of the total cases as against the record of 27% reported in 2013. PSC in the states and local governments’ tiers of the government accounted for 35% and 26% in the year under consideration.

In further analysing the data from the interview and the review of documents, the study unveils various form of PSC being investigated by EFCC. Not minding the key challenge in the investigation of PSC, making it occurring in secret by often consenting parties who are skilful in deceit, certain categories of PSC schemes are identified. Figure 3 depicts these categories of PSC schemes under EFCC investigations as identified in this study.

Figure-3. Categories of PSC Schemes under EFCC’s investigation



Data indicates the various PSC schemes. For instance, participants' narrations are presented several corruption sources below:

The EFCC establishment Act 2002 has specified the nature of corruption being investigated by the commission. This includes but not limited to the following; bribe taking, kickback, contract scam, procurement fraud and corruption generally. (Participant 3)

Corruption instances including misappropriation and diversion of public funds are well pronounced within the public sector. (Participant 5)

Different types of corruption/financial crimes committed by public servants in Nigeria include:

- i. Embezzlement of public funds involving outright stealing of public fund
- ii. Diversion of public fund. It may include transfer to another subhead
- iii. Kickbacks; for example, contract procurement fraud.
- iv. Money laundering which takes different forms. (Participant 8)

A cursory look at the above interview excerpts indicates alignment with the available documentary evidence on the various types of PSC investigated by EFCC. The annual report captures on an annual basis the distribution of PSC investigated. For example, in the year 2014, of the 506 PSC cases investigated, diversion of funds constitutes up to 60% of the offences. Public sector officers in Nigeria through nefarious means perpetrate varied number of PSC schemes.

5. Discussion

Even though, it is the mandate of EFCC to investigate all forms of economic and financial crimes in Nigeria, the task of investigating PSC is enormous. Various forms of PSC are identified and are accordingly being investigated alongside other economic and financial crimes. In the light of EFCC's investigations of PSC, bribery involves the offering, giving, receiving, or soliciting of anything of value to influence an official act (Albrecht *et al.*, 2012) and it often stands as a proxy for corruption (Ariyabuddhiphongs and Hongladarom, 2014; Lui, 1985). Bribery is seen commonest type of corruption (Otusanya, 2011) and it refers to the act of offering and receiving using an extra legal means to influence the performance or otherwise of a constituted responsibility. Conflict of interest occurs when an entrusted officeholder has an undisclosed economic or personal interest in the discharge of his/her official engagement which adversely affects the official conduct. Extortion implies the use of threat by a holder of an entrusted authority whether public or private to get other individual persons or organizations the permission of services or benefits in which they are legally entitled (Ghatak and Iyengar, 2014). Illegal gratuity signifies any relationship in which an entrusted official person offers, gives, receives, or solicits something of value for, or because of, an official act or business decision without the knowledge or consent of the principal (Albrecht *et al.*, 2012). The implication of all these, is the unassuming surge that PSC has assumed in the country, thereby making the concentration of its investigation more compared to other forms of economic and financial crimes.

6. Conclusions

This paper through qualitative case study has identified the investigations of economic and financial crimes being carried out by Nigerian EFCC. The revelations from the findings indicates much concentration on the investigation of PSC. Obviously, this may be unconnected with the seeming destructive nature and the magnitude of the amount involved in PSC as captured in the data. Additionally, other forms of economic and financial crimes particularly the cyber-crimes equally have the attention of the EFCC's investigation. It is therefore, the thrust of this paper to recommend the strengthening of the investigation capacity of the EFCC to cover all forms of economic and financial crimes. Notwithstanding the need to stem the tide of PSC in Nigeria, other forms of economic and financial crimes equally have the tendency retarding the country backward in all its developmental processes. Similarly, the need on EFCC to imbibe the modern means of investigations of economic and financial crimes through the use of technology is also canvassed. Future study should consider the identification of the investigation techniques used and also the procedures of the investigation.

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