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# **SPECIAL OPERATION PROCEDURE (SOP) FOR THE EFFICIENT RECOVERY OF STOLEN ASSETS.**

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This Special Operation Procedure was developed by the Asset Recovery and Management Unit (ARMU) of the Federal Ministry of Justice, in collaboration with the African Center for Governance, Asset Recovery and Sustainable Development.

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## 1.0 INTRODUCTION

The Asset Recovery and Management Unit (ARMU) of the Federal Ministry of Justice (FMOJ) has developed this Special Operation Procedures (SOP) in collaboration with the African Center for Governance, Asset Recovery and Sustainable Development for officers working in ARMU and other relevant departments. As the Unit responsible for the implementation of the Proceeds of Crime (Recovery and Management) Act, (POCA), 2022 at the FMOJ, ARMU has the responsibility to ensure the effective implementation of POCA.

Asset recovery and return is the process taken by countries in identifying, tracing, seizing, confiscating, and returning the proceeds of crime to their legitimate owners. It can be either international or domestic recovery. International asset recovery is the process of recovering and repatriating the proceeds of corruption that have been transferred overseas while domestic asset recovery refers to stolen assets recovered internally, within the country. At the directorate level, recovery of assets would constitute the following steps: intelligence gathering, investigation, judicial proceedings and disposal/management/return.



***Figure 1: Phases of asset recovery***

## **1.1 OBJECTIVE**

The purpose of the SOP is to ensure the efficient recovery of stolen assets. It is aimed to set out the asset recovery process, breaking it down into practical and manageable guidelines. They are intended to assist asset recovery practitioners in better planning each step of the asset recovery and management process.

## **2. ASSET RECOVERY LEGAL FRAMEWORK**

So far, Nigeria has enacted several anti-corruption and asset recovery laws and established organizations and structures based on international obligations, and in compliance with international standards. Examples of such legislation include the Economic and Financial Crimes Commission (EFCC) Act, 2004, the Independent Corrupt Practices and Other Related Offences (ICPC) Act 2000, and the Code of Conduct Bureau and Tribunal Act 2004.

The Proceeds of Crime (Recovery and Management) Act (POCA) enacted in 2022 is the primary and most comprehensive legislation on the recovery, management and use of proceeds of crime in Nigeria. The relevant organizations (ROs) mentioned in POCA are responsible for preventing, investigating, and prosecuting corruption offences. These agencies can also detect, trace, freeze, and seize criminal proceeds. Additionally, POCA 2022 and the Money Laundering (Prevention and Prohibition) Act 2022 were enacted to support the effective recovery of illicit funds or assets located within Nigeria or outside Nigeria where such assets are linked to Nigeria, persons, or entities under investigation.

The Proceeds of Crime (Standardised Automated Asset Forfeiture Management System) Regulations 2024 have been approved to regulate the implementation of POCA by relevant organizations.

## **3. STRUCTURE OF SPECIAL OPERATION PROCEDURE (SOP)**

This SOP is organized in the following thematic areas:

- i) Intelligence gathering and pre-investigation activities;
- ii) Investigation;
- iii) Judicial proceedings/confiscation;
- iv) Asset disposal and management; and
- v) Domestic and international asset return and management.

#### **4. INTELLIGENCE GATHERING AND PRE-INVESTIGATION ACTIVITIES**

In initiating the process of recovery of stolen assets whether internationally or domestically, there is a need for the FMOJ to gather relevant information or intelligence to ensure successful asset recovery. The FMOJ may also seek intelligence or relevant information from law enforcement authorities where it is required to support confiscation proceedings in Nigeria or outside Nigeria<sup>1</sup>.

One of the key institutions in the tracing of assets is the Financial Intelligence Unit (FIU). The FIU is known globally as the body responsible for receiving, analyzing and disseminating financial intelligence reports on predicate crimes<sup>2</sup>.

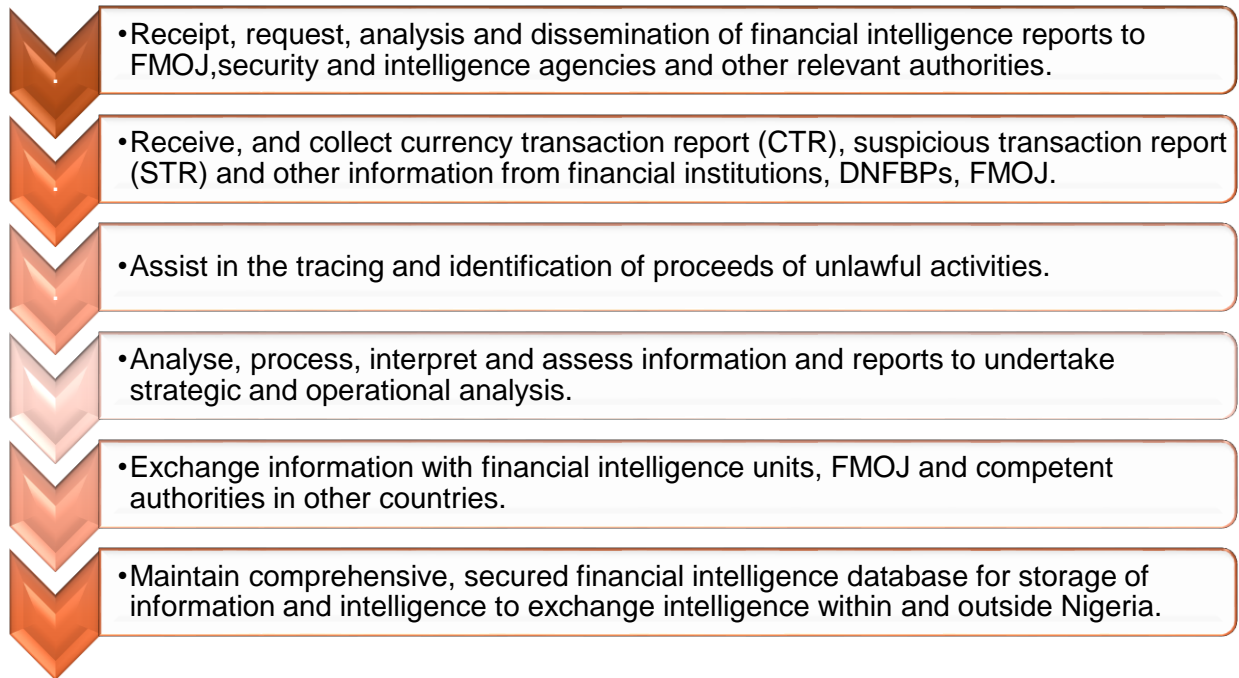
The Nigerian Financial Intelligence Unit (NFIU) is charged with this responsibility and is relevant in supporting and gathering preliminary intelligence required for tracing and identifying the location of illicit funds.<sup>3</sup> It serves as a central intelligence center for Nigeria and plays a key role in the process of asset recovery.

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<sup>1</sup> Articles 31, 60 UNCAC, Recommendation 29,30,31 of Financial Action Task Force

<sup>2</sup> Article 58 UNCAC, Section 3 POCA, Recommendation 29 of FATF Recommendations

<sup>3</sup> Section 2 and 3 NFIU Act 2018.

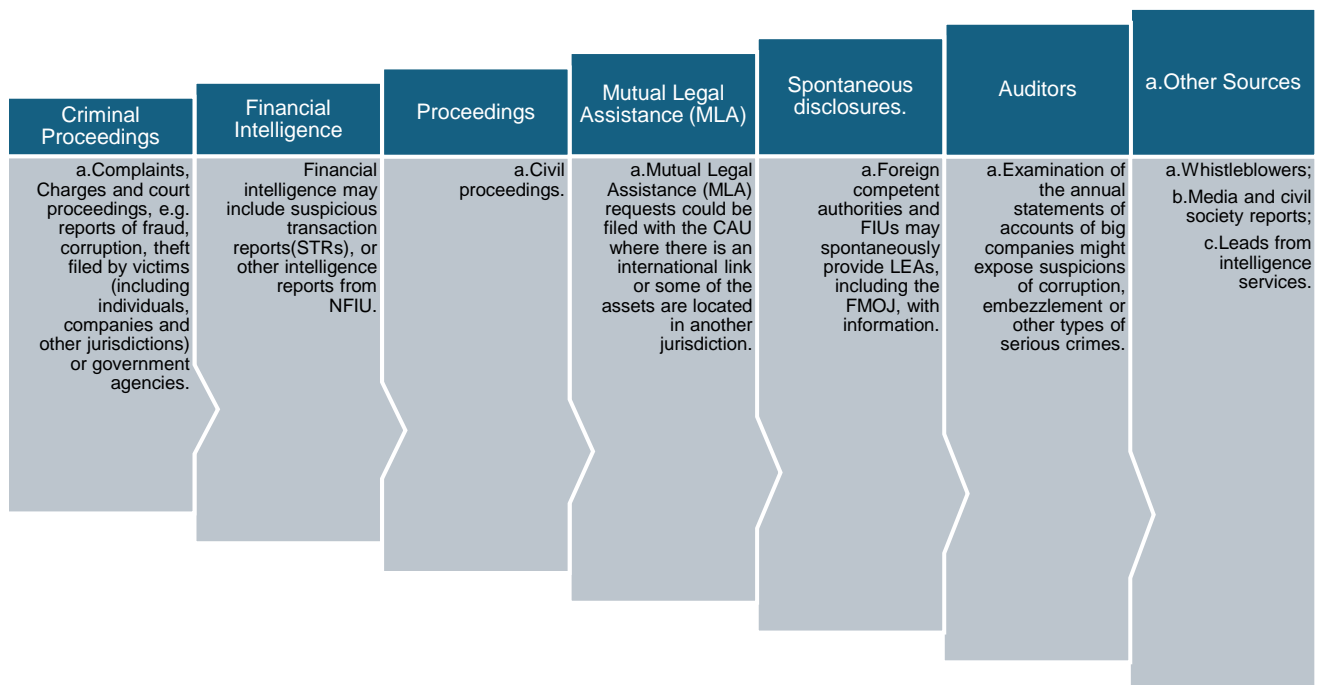


***Figure 2: Key Mandates of NFIU in Asset Recovery (Section 3 of NFIU Act 2018)***

Currently, the NFIU has a memorandum of understanding with 12 agencies in Nigeria to facilitate cooperation, information and intelligence exchange. The NFIU may be able to seek financial intelligence from other FIUs through the Egmont Group or through the signing of a memorandum of understanding with other jurisdictions. Upon receiving STRs from obliged entities, the NFIU will analyze and determine whether to relay the intelligence to the FMOJ or relevant agencies.

In addition to the intelligence that is available to the FMOJ from the NFIU, the FMOJ can obtain information from other sources as listed below.



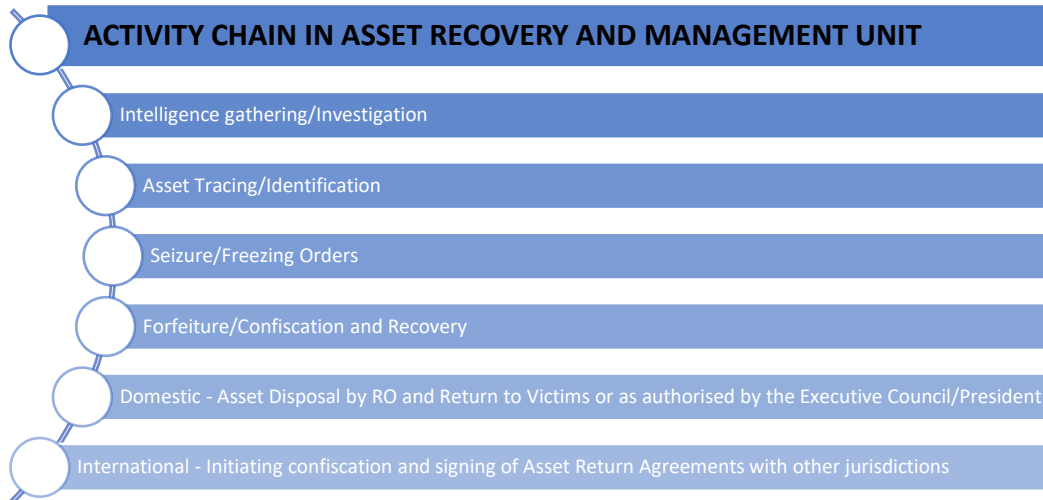


***Figure 3: Other Sources of information for tracing illicit funds***

## 5. THE ROLE OF THE FMOJ

The FMOJ is a relevant organization under POCA 2022. The FMOJ has created a specialized unit known as the Asset Recovery and Management Unit (ARMU) to meet institutional requirements under POCA. The mandates of ARMU cover domestic and international asset recovery.

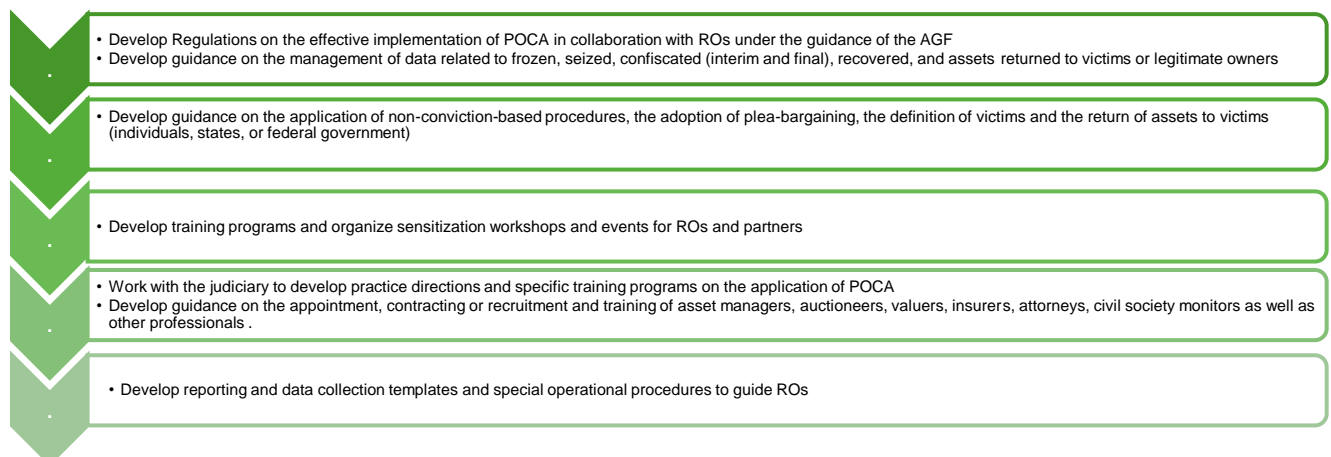
Below is a step-by-step approach to asset recovery within ARMU/FMOJ.



**Figure 4: Step-by-step approach to asset recovery within ARMU**

## 5.1 Domestic Mandates:

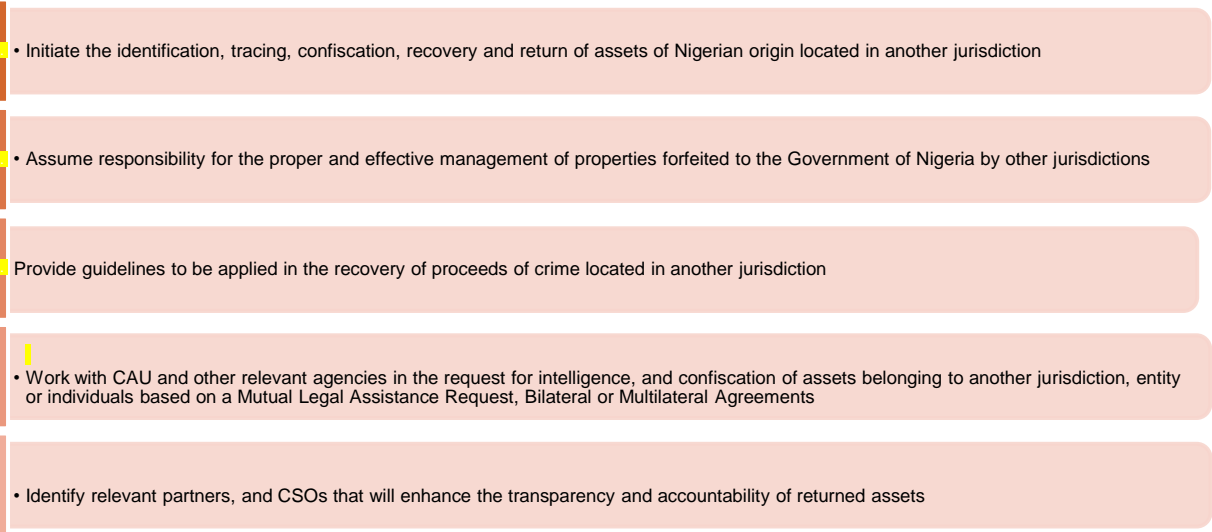
The figure below sets out the domestic mandates of the FMOJ which include: domestic coordination and administration of POCA, development of regulations and guidance, setting up of a central database of recovered assets, joint development of training programs, disposal and management of recovered assets. The FMOJ can also engage contractors, asset managers, auctioneers, accountants, consultants, brokerage companies, investment advisers, financial investigators, and other experts in furtherance of its mandates.



**Figure 5: Domestic Mandates of FMOJ**

## 5.2 International Mandates:

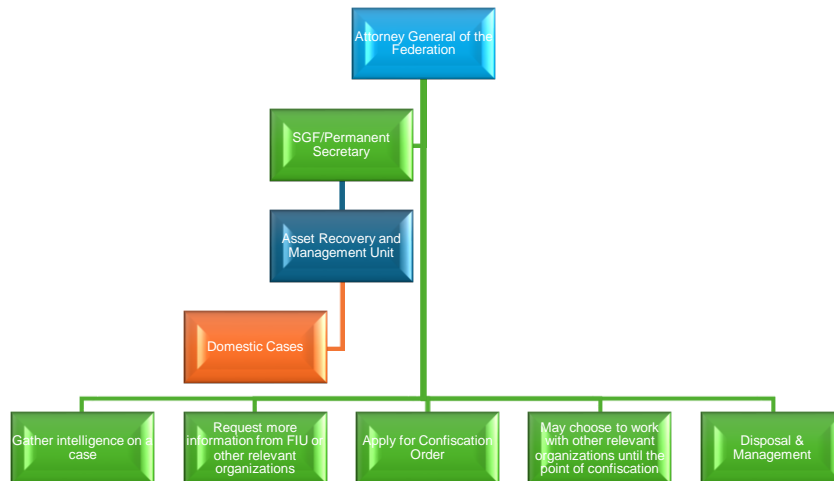
The international mandates of the FMOJ include the initiation of asset identification, tracing, and confiscation linked to Nigeria or located in other jurisdictions. This mandate includes the effective management of returned assets from other jurisdictions. The FMOJ is also responsible for the development of guidance on international asset recovery in collaboration with the Central Authority Unit (CAU) and other relevant organizations to ensure the transparent monitoring and management of returned assets in collaboration with civil society organizations(CSO). This has been highlighted in the figure below.

- 
- Initiate the identification, tracing, confiscation, recovery and return of assets of Nigerian origin located in another jurisdiction
  - Assume responsibility for the proper and effective management of properties forfeited to the Government of Nigeria by other jurisdictions
  - Provide guidelines to be applied in the recovery of proceeds of crime located in another jurisdiction
  - Work with CAU and other relevant agencies in the request for intelligence, and confiscation of assets belonging to another jurisdiction, entity or individuals based on a Mutual Legal Assistance Request, Bilateral or Multilateral Agreements
  - Identify relevant partners, and CSOs that will enhance the transparency and accountability of returned assets

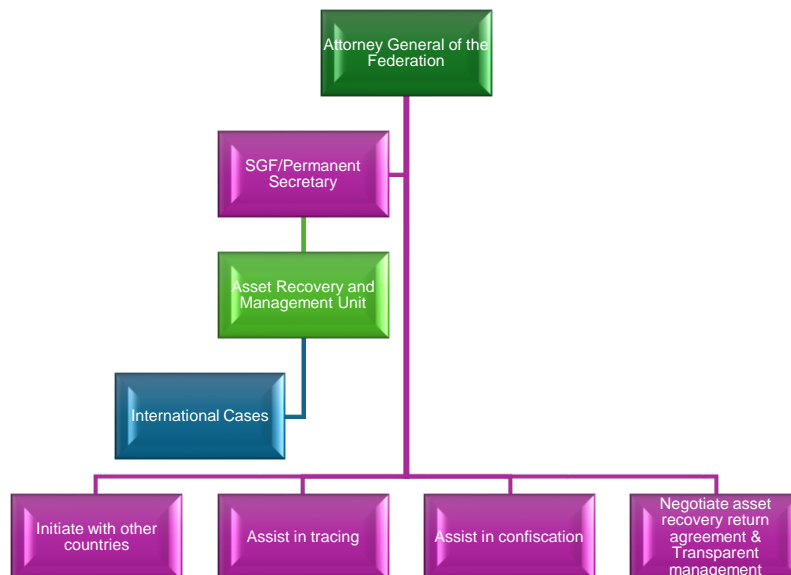
**Figure 6: International Mandates of FMOJ**

### 5.3 Decision-making process in asset recovery within the FMOJ.

Figures 7,8,9 below illustrate the decision-making process regarding domestic and international asset recovery within ARMU/CAU/FMOJ.



**Figure 7: ARMU's Role in Domestic Cases**



**Figure 8: ARMU's Role in International cases**

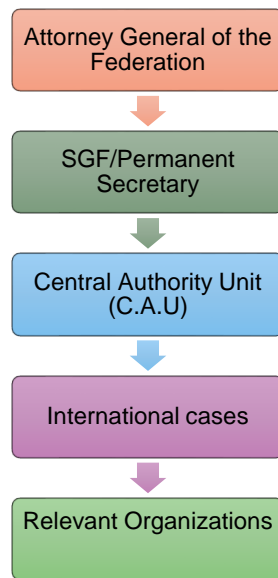
## **5.4 The Central Authority Unit (CAU) in the Federal Ministry of Justice**

The CAU has the responsibility to develop international cooperation policy and practice, including requesting and receiving Mutual Legal Assistance (MLA) in criminal matters and extradition requests. The role of the CAU in the international asset recovery process is not limited to the FMOJ but cuts across all the other relevant organizations in Section 82 of POCA. The mandate of the CAU is triggered in the event that any of the relevant agencies have a case with links to other jurisdictions or where the stolen assets under investigation are located in another jurisdiction.

In addition to ARMU, other relevant organizations that may request MLA through the CAU include the Proceeds of Crime Management Directorate of Anti-Corruption Agencies (ACAs) and Law Enforcement Agencies (LEAs) listed under Section 82 of POCA.

- a) Economic and Financial Crimes Commission (EFCC)
- b) Independent Corrupt Practices and Other Related Offences Commission (ICPC)
- c) Code of Conduct Bureau (CCB)
- d) Nigeria Police Force (NPF)
- e) Department of State Services (DSS)
- f) National Drug Law Enforcement Agency (NDLEA)
- g) National Agency for Prohibition of Trafficking in Persons (NAPTIP)
- h) National Agency for Food and Drug Administration and Control (NAFDAC)
- i) Nigeria Customs Service (NCS)
- j) Armed Forces
- k) Standard Organization of Nigeria (SON)
- l) Nigeria Maritime and Safety Agency (NIMASA)
- m) Nigeria Immigration Service (NIS)
- n) Nigeria Ports Authority (NPA)
- o) National Inland Waterways Authority (NIWA)
- p) Nigerian Security and Civil Defence Corps (NSCDC)
- q) Federal Inland Revenue Service (FIRS)
- r) such other organisations as the Attorney-General may designate.

Figure 9 highlights the role of the CAU.



**Figure 9: Central Authority Unit (C.A.U)**

Figure 10 below, shows the procedure for MLA requests and responses from the ROs to CAU and from CAU to ROs and vice versa.

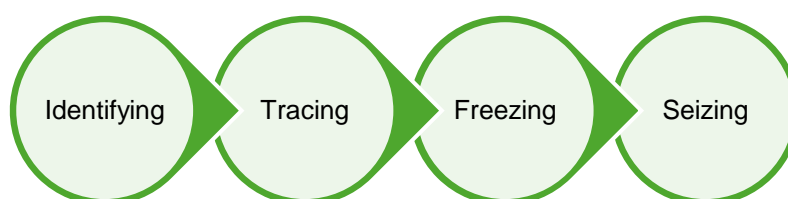


**Figure 10: International Mandate of CAU/FMOJ**

## 6. INVESTIGATION STAGE

In commencing an investigation, the FMOJ can initiate the tracing of assets either *suo motu* or in collaboration with other relevant organizations.

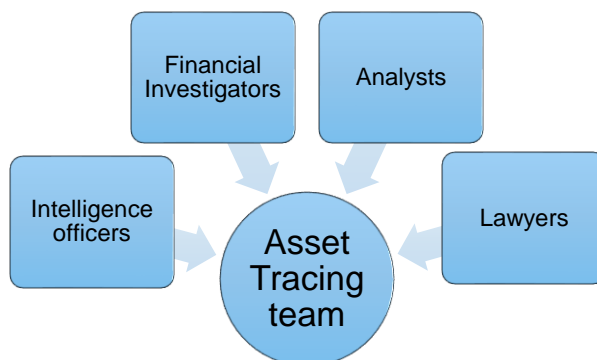
It is imperative that FMOJ gathers information or intelligence as described above about the alleged individuals and associates before seeking to freeze or seize an asset. An asset recovery investigation can be conducted through the process described below:



**Figure 11: Asset Recovery Investigation Process**

### 6.1 Tracing the assets

An asset tracing process may require a joint team of intelligence officers, financial investigators, analysts, and lawyers<sup>4</sup>. This team will be drawn from representatives from the FMOJ, the NFIU, the CAU or any other organization considered relevant to the case.



**Figure 12: Asset Tracing team**

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<sup>4</sup> Article 48, 49 of UNCAC, Recommendation 30,31 of FATF Recommendations

Assets can be traced using informal or formal cooperation channels. Informal channels would normally occur where it is imperative for law enforcement agency to law enforcement agency co-ordination without the need for evidence gathered through this process to be presented before the court.

Formal cooperation channels require the use of MLA processes and proceedings and the exchange of detailed information through approved official channels including through the judiciary.

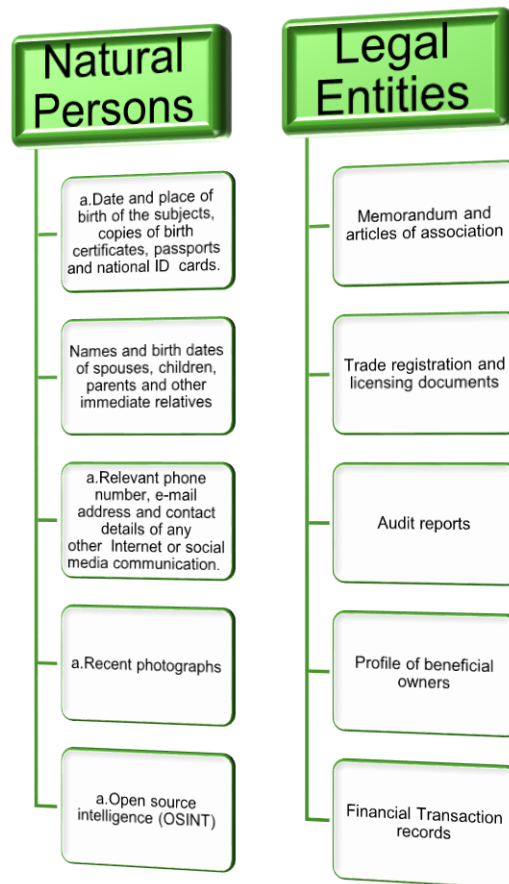
The advantage of informal channels is that it is an effective and efficient method of tracing stolen assets.

However, in cases, where financial information is not available at the domestic or international level, the FMOJ could rely on available evidence provided from other sources mentioned above.

## **6.2 Basic Information about the Suspects**

During investigations, the suspects may be natural persons or legal entities. For each group, basic information is needed in gathering evidence and tracing assets as evidenced in the figure below.





**Figure 13: Basic Information Required for Suspects**

## 7. JUDICIAL PROCEEDINGS

Within POCA, the roles of the judiciary include granting *freezing, seizing, and restraint orders as well as confiscation orders* to enable interim or final confiscation of stolen assets. The judiciary serves as a check in the asset recovery proceedings, guards against abuse by ROs, and protects the interest of bonafide third parties<sup>5</sup>.

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<sup>5</sup> Section 73 (4) OF POCA

Confiscation may be conviction-based and non-conviction-based.



**Figure 14: Types of confiscation**

In the case of conviction-based asset recovery, a *restraint order* is applicable while a *preservation order* is applicable in the case of non-conviction-based (NCB) asset recovery as shown in figure 15.

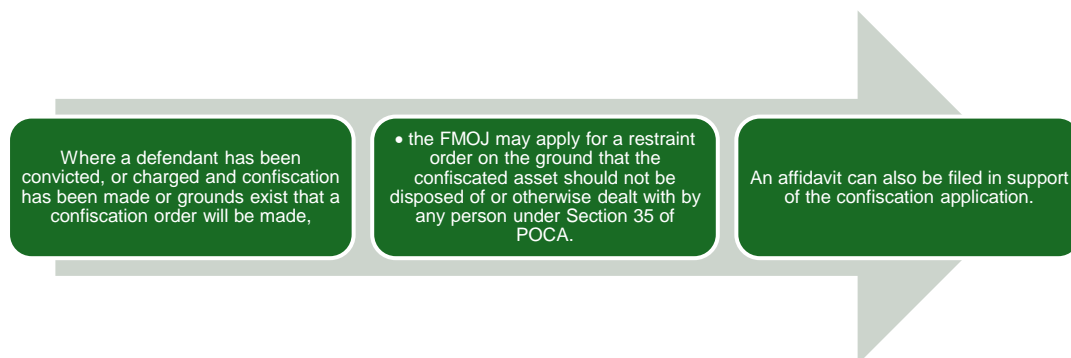
## 7.1 Restraint Orders on Proceeds of Crime

Where there is a final conviction of a suspect, the court may issue a restraint order against his assets.



**Figure 15: Restraining Order**

Figure 16 below represents the stages applicable in granting a restraint order in a criminal conviction-based restraint order.



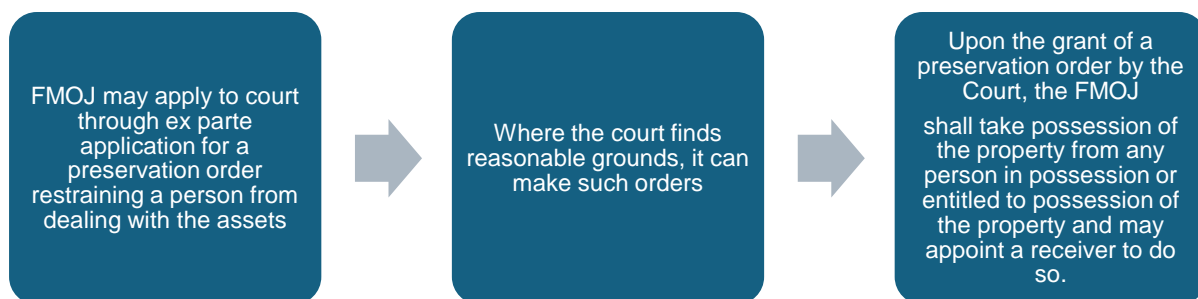
**Figure 16: Process for conviction-based restraint order**

A restraint order can be made on:

- specific realisable property held by the person against whom the order is made;
- all realisable property held by the person against whom the restraint order is made, whether specified in the order or not;
- specified property of another person that is subject to the effective control of the relevant person, whether that other person's identity is known;
- specified property of the relevant person that is in the custody of another person which are proceeds of the crime or an instrumentality of the offence, whether that other person's identity is known;
- affected gifts made by the defendant.

## 7.2 Preservation Order in Non-conviction-based Forfeiture Proceedings

The figure below represents the stages applicable in a non-conviction-based preservation order.



**Figure 17: Process for non-conviction-based preservation**

## 7.3 Confiscation of Proceeds of Crime

- Under Section 45 of POCA, the Court may make a *confiscation order* requiring a person to pay to the relevant organisation for deposit into “the Confiscated and Forfeited Properties Account” an amount equal to the total proceeds of a person’s criminal activities, where
  - the person has been convicted of an offence;
  - the relevant organisation applies for the confiscation order; and
  - the court is satisfied that the person has benefited from the offence
- Where a person has been convicted of an offence, the Court may also direct FMOJ to apply for the order where it fails to do so.

## 7.4 Non-conviction Based (NCB) Confiscation

NCB is usually applied in the following circumstances:



**Figure 18: Instances where NCB Confiscation could be applied**

NCB proceedings require proof of a direct link between the illicit asset and the criminal conduct. The burden of proof for establishing NCB forfeiture is civil, based on the “*balance of probabilities*” standard, or it is more likely than not that the asset was the proceeds of a crime or used to facilitate a crime.



**Figure 19: NCB confiscation requirement**

### **NCB Confiscation Procedures**

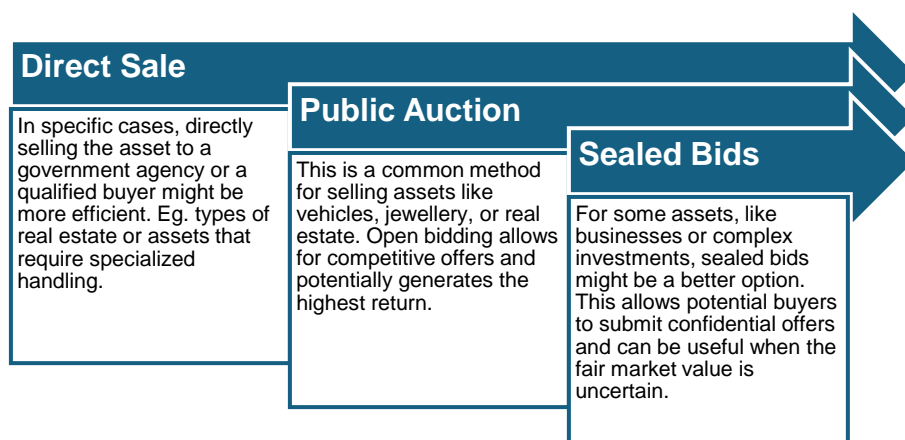
- Where a preservation order is in force and before the expiration of the stipulated time, an application can be made by FMOJ or an agency for a forfeiture order against all or any part of the property that is subject to the preservation order. Once the order has been granted, the assets shall be forfeited to the Federal Government.
- *A forfeiture order* can be made where the Court finds on a balance of probabilities that the property concerned is reasonably suspected to—
  - be proceeds of unlawful activity;
  - represent whether directly or indirectly the proceeds of unlawful activity;
  - be involved in the facilitation of unlawful activity; or
  - be intentionally used for unlawful activity.

## **8. ASSET DISPOSAL**

Where there is a reasonable suspicion that the value of a property subject to a preservation order will diminish, or be destroyed during the intervening period between the seizure and end

of court proceedings, the FMOJ or the relevant organisation may seek a court order to dispose the property.<sup>6</sup>

Methods for disposal of assets include:



**Figure 20: Asset disposal methods**

The disposal method should be tailored to the specific type of asset being sold. For example, artwork might benefit from a specialized art auction, while cars might be best suited for a public auction.

## **9. DOMESTIC ASSET MANAGEMENT**

Part IX of POCA establishes a designated account known as the *Confiscated and Forfeited Properties Account* which is domiciled at the Central Bank of Nigeria (CBN). Funds recovered from both domestic and international assets are to be paid into this account.

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<sup>6</sup> Section 61 (b) of POCA



**Figure 21: Confiscated and Forfeited Properties Account**

## 10. ENSURING TRANSPARENCY IN DOMESTIC ASSET RETURN

Transparency and accountability in asset recovery is one of the requirements under international and national legislation<sup>7</sup>. The need for transparency and accountability is underpinned by the principles of the Global Forum on Asset Recovery (GFAR) and UNCAC Coalition.<sup>8</sup>

The FMOJ or RO can ensure transparency in domestic asset return and management through the following ways:

<sup>7</sup> Article 5(1) of the United Nations Convention against Corruption,

<sup>8</sup> Global Forum on Asset Recovery (GFAR) (2017) Principles for Disposition and Transfer of Confiscated Stolen Assets in Corruption Cases Washington, D.C. Available at: <https://star.worldbank.org/sites/star/files/the-gfar-principles.pdf> (Accessed: 30 July 2024) See also UNCAC Coalition of Civil Society Organizations (2024) Available at: <https://uncaccoalition.org/> (Accessible at: 30 July 2024)

- Publication and dissemination of information on asset return and management.
- Use of an open competitive bid approach as the primary source of receiving offers for the purchase of any public property offered for sale.<sup>9</sup>
- Keeping public records or announcements about the disposal and management of assets recovered can help ensure fairness and prevent corruption.
- Engage persons competent and qualified in the relevant area of business e.g for seized real estate, a property manager can be assigned to oversee maintenance.
- Non-state actors should also be involved in the process as monitors and managers for the recovered asset.

## **11. INITIATING INTERNATIONAL ASSET REQUESTS**

To initiate an international asset recovery request, a country may be required to go through the formal channel as explained earlier. A formal channel in this case may include filing a MLA request or through a bilateral or multilateral treaty. Where there is no treaty, the basis of the request may be a multilateral convention like the UNCAC<sup>10</sup>. It is expected that the requested country is a state party to the Convention relied on.

An international asset request is triggered when:<sup>11</sup>

- a. A forfeiture order has been granted for proceeds of unlawful activity or instrumentality of an unlawful activity within Nigeria and the other elements of the instrumentality of the unlawful activity are situated in a foreign country.
- b. Where it is established that a convicted person has any asset or property in a foreign country, acquired as a result of an unlawful activity.

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<sup>9</sup> Section 55(3) of Public Procurement Act 2007

<sup>10</sup> Article 43, 46 of UNCAC

<sup>11</sup> Section 67 of POCA





**Figure 22: Process for International Forfeiture Order under POCA**

## **12. INTERNATIONAL ASSET RETURN**

In most cases, assets will be returned according to the provisions of any asset return agreement or treaty existing between Nigeria and a relevant jurisdiction.

Where a foreign country repatriates the whole or part of forfeited or confiscated assets or a sum of money that represents unlawful activity in Nigeria, the property shall be realised and the proceeds or the sum of money paid into the *Confiscated and Forfeited Properties Account* established under Part IX of POCA.

## **13. ENSURING TRANSPARENCY IN THE MANAGEMENT OF RETURNED ASSETS**

Any money paid into the *Confiscated and Forfeited Properties Account* shall be utilized to finance any of the purposes specified and approved by the Federal Executive Council. The engagement of non-state actors such as CSOs and media is highly recommended in asset return disposal.

## **14 CONCLUSION**

This SOP provided a step-by-step guidance on how POCA and UNCAC can be used to achieve successful asset recovery. It covers the preliminary phase such as intelligence gathering, identification, tracing and freezing measures. It also covers the investigative stage as well as the judicial phase, like preservation orders and disposal of perishable assets. It highlighted the need for transparent management of domestic and international recovered assets as set out in POCA. It is a useful guide for lawyers and non-lawyers interested in the use of POCA in asset recovery and management. It is recommended for officials of the FMOJ and relevant organizations.

## **15 SCHEDULE 1**

### **CONTENTS OF REQUESTS FOR INVESTIGATING DOMESTIC ASSET RECOVERY**

For domestic requests, all requests by FMOJ to other ROs seeking evidence about a criminal investigation, prosecution or confiscation should contain the following information:

- a. The name(s) and details of the person/s and company/companies under investigation.
- b. If there is a pending proceeding, the stage of proceedings (i.e., whether the matter is at the investigation, prosecution, or confiscation stage).
- c. The offences under investigation in the country (extracts of relevant legislation should be appended to the Request).
- d. How the suspect(s) or accused person(s) is/are alleged to have committed the offences, i.e., a summary of the background to the offences.
- e. What is the assistance required from the Requesting State, e.g., documents for use as evidence to further investigation or prosecution, investigative interviews, or taking written statements on oath, procuring restraining or freezing orders/registration of a restraining order, or registration of a confiscation order or a forfeiture order.
- f. The name(s) and details of the relevant financial institution(s) or witness(es) in the requested state from which/whom evidence, etc., are required.
- g. Details of the relevant account(s)/company/companies/trust(s) in respect of which assistance is required.

Where documents are requested, the types of documents required and the relevant dates/range which material is needed and limit the range relevant to the period of the crime.

The request should also provide relevant domestic laws under which the person or company is being investigated, and prosecuted or under which a confiscation application is made in case of forfeiture proceedings.

**DOCUMENTS THAT ARE REQUIRED TO BE ATTACHED TO  
DOMESTIC MLA REQUESTS IN A CONVICTION-BASED  
CONFISCATION INCLUDE:**

- a. Petition of the complainant
- b. Complainant's statement
- c. Witness statement
- d. Bank documents e.g., statement of account, transaction reports or telex transfer receipts
- e. Search and seizure warrants
- f. Court order
- g. Investigation report
- h. Charge where necessary, and
- i. Any other relevant documents

## 16 SCHEDULE 2

### INFORMATION TO BE INCLUDED IN ALL MLA REQUESTS

Information to be included in all MLA requests	
Headed notepaper/Official letterhead and signed	Please ensure your letter of request comes on the official letterhead of the requesting authority, is dated, and is signed, sealed, and stamped by an authorised official from a competent authority.
Details of the authority	Include the name of the authority and the person making the request, the contact address, telephone number and email address.
English translation	For requests not made in the English language, please provide one signed version of the non-English request and one certified translation of the request into English.
Basis of the request	Please clearly indicate whether the request is made based on a bilateral or multilateral treaty, convention or on grounds of reciprocity.
Copy of the legislation	<p>This should only be the relevant section(s) that details the offence and/or the criminal conduct under investigation, including the penalties associated with the offence(s) and the rights a person may be afforded.</p> <p>If the death sentence is a possible sentence or penalty for the offence under investigation, please also add an assurance that such a sentence will not be carried out or will be commuted.</p>
Specific types of assistance requested	List the specific measures you are seeking. These should outline and justify what evidence or assistance you wish to obtain, from where, details of its relevance (nexus of the offence) and why this can only be requested from Nigeria. You should also

	<p>specify any evidential or procedural requirements that should be followed and indicate if the evidence requested is exculpatory. See Section 3 of the Mutual Legal Assistance Treaty (MLAT) for more details.</p>
<p>Suspect(s)/Person(s) of interest</p>	<p>Full details of the suspect(s) under investigation and/or any person(s) of interest. Include details of their connection to Nigeria and any contact or personal details, including, where available, address/location, date of birth and nationality (if confidential, this can be sent separately to the request). Please indicate whether the person(s) named in the request are witnesses, suspects, defendants, or victims.</p>
<p>Summary of facts</p>	<p>Provide a summary of the facts of the case under investigation. Include when the investigation started, details of any intelligence received, details of the suspects' involvement and their criminal activity, where and when the criminal conduct occurred and details of the link of the investigation to Nigeria.</p> <p>Please clearly show the connection between the evidence requested and the offence under investigation or proceedings (i.e., why the evidence is necessary). A clear nexus must be established. This goes further than just stating that the requested material is relevant to the case.</p> <p>All information considered sensitive can be transmitted separately via secure channels and/or using methods that allow for that information to be protected (e.g., coded language, anonymisation). Please contact the Nigerian central authority in advance to identify how best this is achieved.</p>

Link to Nigeria	Provide details of the link of the investigation to Nigeria. What part of the summary of facts shows that there is a link to Nigeria? Are there assets, witnesses, suspects, persons of interest or anything else that is Nigeria-based?
Details of any pre-MLA enquiries	Include details of any enquiries made with Nigerian law enforcement or intelligence services, including the telephone number and e-mail address if available. Please also include details of enquiries with other countries that have led to details of why information may be held in Nigeria, and if any preservation or freezing orders are in place in respect of the evidence/assistance you are seeking.
Details of any previous requests	Include reference numbers/case names of any previous requests sent to Nigeria that are linked to the request being sent.
Urgent cases	<p>If applicable, please provide details about why the request is categorised as urgent.</p> <p>For example:</p> <ul style="list-style-type: none"> <li>• somebody is being detained in custody;</li> <li>• somebody is due to be released from custody;</li> <li>• pre-trial court appearances or trial dates;</li> <li>• there is an immediate risk to individuals; or</li> <li>• risk of dissipation of assets and/or evidence being destroyed;</li> </ul> <p>And provide the dates of any deadlines which need to be met.</p>
Confidentiality	<p>If applicable, please provide specific reasons why the request should be kept confidential and sealed.</p> <p>For example:</p>

	<ul style="list-style-type: none"> <li>• to protect the integrity of the investigation</li> <li>• to protect privacy and/or safety of individuals named in the requests (e.g., victims and/or co-operators)</li> <li>• to avoid dissipation of assets or destruction of evidence</li> </ul>
High profile / Sensitive cases	If applicable, please give details of any media attention, sensitivities, or reasons for high profile interest in the case (e.g., is the case high profile due to the persons involved?)
Dates for evidence	When seeking evidence, ensure that the date range requested is justified. The dates need to reflect the criminal activity of the investigation - no generic requests. If the dates fall outside the scope of the criminal activity, then this will need to be justified.
Covering letter	Relevant dates (e.g., date of court hearing), key point(s) of contact and/or reason for special urgency or attention should be included in the covering letter of request.
Additional information	Make sure to include all additional information required for the specific type of assistance requested.



**SPECIAL OPERATION PROCEDURE (SOP) FOR THE  
EFFICIENT RECOVERY OF STOLEN ASSETS**