

(2) The Agency shall submit the accounts annually for auditing by a qualified auditor from the list of auditors and in accordance with the guidelines supplied by the Auditor-General for the Federation.

42. The Agency shall, not later than 30th September in each year, submit to the President through the Minister, a report of its activities during the immediate preceding year and shall include in such report the audited accounts of the Agency.

Annual
Report.

PART VII—SEARCH, ARREST AND SEIZURE

43.—(1) An officer of the Agency or a duly authorized law enforcement officer may apply ex-parte to the Court for the issuance of a warrant for the purposes of conducting an investigation under this Act.

Issuance of
warrant for
Investigation.

(2) The Court may issue a warrant authorizing an officer of the Agency or any law enforcement officer to—

(a) enter the premises or conveyance specified or described in the warrant ;

(b) search the premises or conveyance and any person found therein; and

(c) seize and retain any relevant material found therein.

(3) The Court shall not issue a warrant under subsection (2) of this Section unless the Court is satisfied that—

(a) the warrant is sought to prevent the commission of an offence under this Act or to prevent the interference in an investigation under this Act, or for the purpose of a trafficking in persons investigation ;

(b) there are reasonable grounds for believing that there is a person or material on the premises or conveyance which may be relevant to the investigation ; or

(c) the person being sought is preparing to commit an offence under this Act.

44.—(1) Where in a case of verifiable urgency, or a life is threatened, or to prevent the commission of an offence provided under this Act, an application to the Court or to a Judge in Chambers to obtain a warrant would cause delay that may be prejudicial to the maintenance of public safety or order, an officer of the Agency or a law enforcement officer may, without prejudice to the provisions of section 43 of this Act or any other law with the assistance of such other officers as may be necessary and while search warrant is being sought for—

Investigation
or search
without
Warrant.

(a) enter and search any premises or place if he has reason to suspect that, within those premises, place or conveyance—

(i) an offence under this Act is being committed or likely to be committed ;

(ii) there is evidence of the commission of an offence under this Act ; or

(iii) there is an urgent need to prevent the commission of an offence under this Act ;

(b) search any person or conveyance found on any premises or place which such officer is empowered to enter and search under paragraph (a) of this subsection ;

(c) require information from and attendance of any person, beneficiary or any person connected in any way in a matter under investigation ;

(d) inspect computer systems, recorded information, electronic devices or accessories or any such device found on the premises ;

(e) observe the carrying on of business or professional activities by any person ;

(f) stop, board and search any conveyance where the Agency or its authorised officer has reasons to suspect that there is evidence of the commission or likelihood of the commission of an offence under this Act ;

(g) seize, remove and detain anything which is, or contains or appears to him to be or to contain or to be likely to contain, evidence of the commission of an offence under this Act ; or

(h) arrest, search and detain any person whom the officer reasonably suspects of having committed or likely to commit an offence under this Act.

(2) Where a seizure is effected in the course of search or investigation under this Act, a copy of the list of all the articles, documents and other materials seized shall be made, duly endorsed and handed to the—

(a) person on whom the search is made; or

(b) owner of the premises, place or conveyance seized.

(3) Notwithstanding the provisions of subsection (1) of this Section, a woman shall only be searched by a woman.

(4) Nothing in this section shall be construed as derogating from the lawful right of any person in defence of his person or property.

(5) Any officer of the Agency or a duly authorized law enforcement officer who uses such force as may be reasonably necessary for any

