

Article 13. Participation of society

1. Each State Party shall take appropriate measures, within its means and in accordance with fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as:

- (a) Enhancing the transparency of and promoting the contribution of the public to decision-making processes;
- (b) Ensuring that the public has effective access to information;
- (c) Undertaking public information activities that contribute to non-tolerance of corruption, as well as public education programmes, including school and university curricula;
- (d) Respecting, promoting and protecting the freedom to seek, receive, publish and disseminate information concerning corruption. That freedom may be subject to such restrictions as shall only be such as are provided for

CIVIL SOCIETY REPORT

on the Implementation of

Chapter II (Prevention) & Chapter V (Asset Recovery) of the

UNITED NATIONS CONVENTION AGAINST CORRUPTION

IN GHANA

by the Ghana Anti-Corruption Coalition

Acknowledgements

With the aim of contributing to the national UNCAC review in Ghana in its second cycle, this parallel report was written by Ghana Anti-Corruption Coalition using the guidance materials and report template designed by the UNCAC Coalition and Transparency International. The production of this report was supported by the UNCAC Coalition, made possible with funding provided by the Norwegian Agency for Development Cooperation (Norad) and the Ministry of Foreign Affairs of Denmark (Danida).

While the work has sourced materials from a number of sources, we are particularly grateful to the following institutions for access to their reports and granting interviews on issues relevant to the review: Commission for Human Rights and Administrative Justice (CHRAJ), Economic and Organized Crime Office (EOCO), Public Procurement Authority (PPA), Ghana Audit Service and the Ghana Integrity Initiative (local chapter of Transparency International).

The findings in this report are those of the authors but do not necessarily reflect the views of the UNCAC Coalition and the donors who have made this report possible. Every effort has been made to verify the accuracy of the information contained in this report. All information was believed to be correct as of 12th May, 2021.

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The Ghana Anti-Corruption Coalition (GACC) is a unique cross-sectoral grouping of public, private and civil society organizations (CSOs) with a focus on promoting good governance and fighting corruption in Ghana. GACC membership includes: the Commission for Human Rights and Administrative Justice (CHRAJ), the Economic and Organized Crime Office (EOCO), the Ghana Audit Service, the National Commission for Civic Education (NCCE) and the Public Procurement Authority (PPA). The private sector is represented at the GACC by its umbrella body; the Private Enterprise Federation (PEF). Civil society participation in the GACC comprises: the Centre for Democratic Development Ghana (CDD-Ghana), the Commonwealth Human Rights Initiative (CHRI), the Ghana Integrity Initiative (GII), the Ghana Journalists Association (GJA), the Ghana Conference of Religions for Peace (GCRP), Good Governance Africa (GGA) and Institute for Economic Affairs (IEA).

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Abbreviations

AU	African Union
AML	Anti-Money Laundering
BoG	Bank of Ghana
CHRAJ	Commission for Human Rights and Administrative Justice
CFT	Countering the Financing of Terrorism
CPI	Corruption Perceptions Index (by Transparency International)
ECOWAS	Economic Community of West African States
EOCO	Economic and Organized Crime Office
EU	European Union
FIC	Financial Intelligence Centre
GACC	Ghana Anti-Corruption Coalition
GII	Ghana Integrity Initiative
GIFMIS	Ghana Integrated Financial Management Information System
GHANEPs	Ghana Electronic Procurement System
HILIC	High Level Implementation Committee
IEA	Institute for Economic Affairs
MDAs	Ministries, Departments and Agencies
MFWA	Media Foundation for West Africa
MLA	Mutual Legal Assistance
MMDCEs	Metropolitan, Municipal and District Chief Executives
MONICOM	Monitoring Committee (NACAP)
NACAP	National Anti-Corruption Action Plan
NCCE	National Commission for Civic Education
OSP	Office of the Special Prosecutor
UNCAC	United Nations Convention against Corruption
UNODC	United Nations Office on Drugs and Crime

List of Persons Consulted

A number of officials across government, the private sector and civil society provided information for this report. Their institutions are duly acknowledged in the preceding section.

The Ghana Anti-Corruption Coalition is grateful for the contribution of the following persons to the review: Nana Osei-Bonsu of the Private Enterprise Federation, Mrs. Mary Addah of the Ghana Integrity Initiative, Mr. George Osei-Bimpeh of SEND Ghana, Mr. Eric Appiah of the Ghana Procurement Authority and Nana Amoako of the Financial Intelligence Centre. These individuals provided further information and clarification that complemented secondary sources for the report.

I. Introduction

Ghana signed the United Nations Convention against Corruption (UNCAC) on 9th December 2004 and ratified it on 16th December 2005. Ghana submitted its instrument of ratification to the Secretary-General of the United Nations on 24th June 2007.

This Report reviews Ghana's implementation and enforcement of selected articles in Chapters II (Preventive Measures) and V (Asset Recovery) of the UNCAC. Ghana has completed the second cycle review.¹

Scope

This Report will attempt to review the implementation and enforcement of all articles under Chapter II (Preventive Measures) and Chapter V (Asset Recovery). The detailed articles of interest in Chapter II are as follows:

- a. Preventive anti-corruption policies and practices (Article 5)
- b. Preventive anti-corruption body or bodies (Article 6)
- c. Public Officials (Article 7)
- d. Conflicts of interest, codes of conduct and asset declarations (Articles 7 and 8)
- e. Public procurement and management of public finances (Article 9)
- f. Public reporting (Article 10)
- g. Measures relating to the judiciary and prosecution services (Article 11)
- h. Private sector (Article 12)
- i. Participation of society (Article 13)
- j. Measures to prevent money-laundering (Article 14)

The Report also covers the detailed articles relating to Asset Recovery, as follows:

- a. General provision (Article 51)
- b. Prevention and detection of transfers of proceeds of crime (Article 52)
- c. Measures for direct recovery of property (Article 53)
- d. Mechanisms for recovery of property through international cooperation in confiscation (Article 54)
- e. International cooperation for purposes of confiscation (Article 55)
- f. Special cooperation (Article 56)

¹ The executive summary of the second cycle review was published in August 2020, <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/31Aug-2Sep2020/V2004536e.pdf>.

- g. Return and disposal of assets (Article 57)
- h. Financial intelligence unit (Article 58)
- i. Bilateral and multilateral agreements and arrangements (Article 59)

Structure

Section I of the Report contains the acknowledgements, list of persons and institutions consulted, an introduction and the executive summary. This section covers the condensed findings, conclusions and recommendations about the review process and the availability of information; as well as the implementation and enforcement of selected UNCAC articles. Section II covers in more detail the findings of the review process in Ghana in relation to Chapter II: Preventive Measures. Section III reviews implementation and enforcement of the convention as it pertains to Chapter V of the UNCAC: Asset Recovery. Section IV contains Recommendations for enforcement of Chapters II and V and Recent Developments.

Methodology

The Report was prepared by Ghana Anti-Corruption Coalition (GACC) with funding from the UNCAC Coalition. The group made efforts to obtain information for the Report from government offices, and to engage in dialogue with government officials. This was particularly difficult because of the COVID-19 pandemic as many offices are operating with physical and virtual arrangements. This complicated the bureaucracy even further, and the limited availability and accessibility of institutions posed serious challenges for the compilation of this Report. There has therefore been a greater reliance on secondary data sources than initially anticipated.

The Report was prepared using guidelines and the requisite report template designed by the UNCAC Coalition and Transparency International for use by CSOs. These tools reflected but simplified the United Nations Office on Drugs and Crime (UNODC) checklist and called for relatively short assessments as compared with the detailed official self-assessment checklist. The report template included a set of questions about the review process and, in the section on implementation and enforcement, asked for examples of good practice and areas in need of improvement in selected areas, with respect to the relevant UNCAC articles.

II. Executive Summary

This Parallel Report presents the view of civil society on Ghana's compliance with Chapter II (Articles 5 to 14) and Chapter V (Articles 51 to 59) of the United Nations Convention against Corruption (UNCAC).

The Report reviews the self-assessment conducted by government authorities. The report also provides information that is missing from the analysis in the self-assessment. Further, the Report takes a more analytical and practical enforcement angle by looking at the adequacy of the instruments of compliance and the results of such compliance. Where applicable, the Report makes recommendations.

Availability of Information

The GACC's sole anti-corruption mandate puts it in a good position to access a lot of the information required for this report. The GACC also accessed information that was published by a number of institutions in compiling this report. Specific information was accessed from the Commission for Human Rights and Administrative Justice (CHRAJ), Economic and Organized Crime Office (EOCO) and the Financial Intelligence Centre (FIC) for this report. These key public anti-corruption institutions are responsible for anti-corruption education, investigation and prosecution. Although Ghana's Right to Information Law (Act 989, 2019) became operational in 2020, previous experience in using the law to access information informed GACC's decision to request information without invoking the Right to Information law.

Implementation in Law and in Practice

The implementation and enforcement summary table is provided below:

Table 1: Implementation and enforcement summary

UNCAC articles	Status of implementation in law	Status of implementation and enforcement in practice
Art. 5 - Preventive anti-corruption policies and practices	Fully implemented	Moderate
Art. 6 - Preventive anti-corruption body or bodies	Fully implemented	Moderate
Art. 7 - Public sector	Fully implemented	Moderate
Art. 8 – Codes of conduct for public officials	Partially implemented	Poor
Art. 9 – Public procurement and management of public finances	Fully implemented	Moderate
Art. 10 - Public reporting	Fully implemented	Moderate
Art. 11 – Measures relating to the	Fully implemented	Moderate

judiciary and prosecution services		
Art. 12 – Private sector	Fully implemented	Moderate
Art. 13 – Participation of society	Fully implemented	Moderate
Art. 14 – Measures to prevent money laundering	Partially implemented	Poor
Art. 51 – General provision	Fully implemented	Moderate
Art. 52 – Prevention and detection of transfers of proceeds of crime	Fully implemented	Moderate
Art. 53 – Measures for direct recovery of property	Not implemented	N/A
Art. 54 – Mechanisms for recovery of property through international cooperation in confiscation	Fully implemented	Poor
Art. 55 – International cooperation for purposes of confiscation	Fully implemented	Poor
Art. 56 – Special cooperation	Fully implemented	Poor
Art. 57 – Return and disposal of assets	Fully implemented	Poor
Art. 58 – Financial intelligence unit	Fully implemented	Moderate
Art. 59 – Bilateral and multilateral agreements and arrangements	Fully implemented	Moderate

With respect to Chapter II - Preventive Measures, it would appear that Ghana has made significant effort in terms of legislation and institutions. The country is therefore quite advanced in terms of compliance. The missing piece appears to be the political will to enforce, and to ensure that the institutions and legislation are having the needed impact. It is the view of this report that despite these provisions, the impact of preventive measures is minimal, at best. Transparency International's (T.I) Corruption Perceptions Index (CPI) shows that Ghana's scores have in fact been declining (implying increased corruption) since 2014. The 2019 Global Corruption Barometer by T.I shows that 33% of public service users paid bribes in order to access services in the last 12 months.²

Ghana still appears to be developing its asset recovery legislation and institutions. For instance, the country needs to review its legislation in order to comply with Article 53 on measures for direct recovery of property. There have also been very few cases to assess Ghana's asset recovery efforts.

The following summarizes the review of each article under chapters two and five; Preventive Measures and Asset Recovery, respectively:

Article 5 - Preventive anti-corruption policies and practices: Ghana has a comprehensive anti-corruption policy – the National Anti-Corruption Action Plan (NACAP) - passed by its legislature in 2014. Implementation of the Plan began in 2015. Two of the four strategic objectives of the NACAP relate to prevention.

² Transparency International. (2019). *Global Corruption Barometer 2019*. Accessed on March 25, 2021: https://images.transparencycdn.org/images/2019_GCB_Africa3.pdf.

Practical implementation however has been weak, despite the numerous efforts of the Commission for Human Rights and Administrative Justice (CHRAJ) to raise awareness on the NACAP. Many institutions are still unaware of the NACAP, while some are limited in their awareness of the implementation protocol. The effect has invariably been low implementation of preventive activities.

Article 6 - Preventive anti-corruption body or bodies: The CHRAJ is the premier anti-corruption body in Ghana. This institution has been afforded enough independence legally to undertake preventive, investigative and punitive actions related to corruption. The CHRAJ has done a lot in the area of anti-corruption education. The Commission has also undertaken some landmark investigations in the past. However, the CHRAJ's inability to initiate corruption investigations without an identifiable complainant is a significant drawback to its work. Other anti-corruption institutions such as the Office of the Special Prosecutor,³ the Auditor General, the Economic and Organized Crime Office (EOCO) and the Public Procurement Authority play significant roles in the anti-corruption space.

Article 7 - Public sector: Ghana has legislation and policies that guide recruitment, training, salaries, promotion and retirement in the public service. The country also has clear rules on election into public office. There has been a significant emphasis on conflict of interest as public service is incorporating this into their ethics and code of conduct. Conflict of Interest is detailed in the Conduct of Public Officers Bill that was in the 7th Parliament (of the 4th Republic), but was not passed before that Parliament ended its tenure in 2020. It is expected that the current Parliament will revisit this Bill. Despite these provisions, the process of recruitment into public service is lacking in transparency and fairness. Elections in Ghana are marred by vote-buying, contrary to electoral laws. Clearly, the missing piece here is enforcement. It is important that reviews place even more focus on the workings of legislation and policies, not just their enactment.

Article 8 - Codes of conduct for public officials: The Constitution of Ghana covers Code of Conduct for Public Officers in five short articles: articles 284 to 288. There is no substantive law to provide details on issues such as conflict of interest and gift-giving. While there is a law on asset declaration (the Public Office Holders [Declaration of Assets and Disqualification] Act, 1998 [Act 550]), the law lacks features of a robust asset declarations regime; namely verification, publication and explicit sanctions. There was a Conduct of Public Officers Bill in the 7th Parliament that addressed these issues under the section on asset declaration. It is likely to be revisited by the current Parliament since the government listed it as a promise in its manifesto.

³ Article 2 (c) of the Office of the Special Prosecutor Act, 2017 (Act 959) mandates the Office to "take steps to prevent corruption." Accessed on July 4, 2021: <http://elibrary.js.gov.gh/fq/laws%20of%20ghana/2%20REP/OFFICE%20OF%20THE%20SPECIAL%20PROSECUTOR%20ACT,%202017.htm>.

Article 9 - Public procurement and management of public finances: Ghana has procurement laws in place: the Public Procurement Act, 2003 (Act 663) as amended by the Public Procurement (Amendment) Act 2016 (Act 919). The country is also introducing electronic procurement via the Ghana Electronic Procurement System (GHANEPs) to make procurement more transparent. There have been efforts recently to enroll a lot of public institutions on this e-platform. Civil society would need to quickly familiarize themselves with the GHANEPs in order to monitor and analyze the procurement data.

Ghana's public financial management is underpinned by the Public Financial Management Act, 2016, (Act 921) and more recently, the Ghana Integrated Financial Management Information System (GIFMIS) – an electronic public financial management system. With regard to the latter, there is more room for full integration.

Article 10 - Public reporting: Ghana has passed the Right to Information Act, 2019 (Act 989); the Whistleblowers Act, 2006 (Act 720) and the Witness Protection Act, 2018 (Act 975). This legislation sets the standard for corruption reporting by citizens and offers protection from reprisal. Corruption reporting is also a strategic objective in the National Anti-Corruption Action Plan (NACAP). Many public anti-corruption institutions and civil society anti-corruption institutions have created platforms to report corruption, comprising physical and virtual platforms. Despite this, corruption reporting is low. This is partially due to the low publicity of these platforms and lack of trust in the institutions to resolve reported cases.

Article 11 - Measures relating to the judiciary and prosecution services: Since an undercover investigation exposed bribery and corruption in the judiciary and judicial service in 2015, the judiciary has undertaken a number of programs to address such acts. These include an Anti-Corruption Action Plan which was implemented between 2017 and 2019. The Judicial Service has reached out to the public and created platforms to report corruption and related impropriety in the courts.

Article 12 - Private sector: Ghana has laws on the maintenance of books and records, financial statement disclosures and accounting and auditing standards relating to the private sector, with sanctions for non-compliance. The country's Companies Act 1963 (Act 179), as amended by the Companies (Amendment) Act 2019, Act 992, is a cardinal law that regulates the business of the private sector. This law also provides for beneficial ownership disclosure. However, this register is not currently publicly available.

Article 13 - Participation of society: There has been a lot of public education on corruption by the CHRAJ and the National Commission for Civic Education (NCCE), supported by civil society organizations like the Ghana Anti-Corruption Coalition (GACC) and the Ghana Integrity Initiative (GII). The media have also been vocal in

the anti-corruption fight and exercise substantial freedom in what they publish and disseminate.

Generally, this has contributed to increased citizen interest and participation in governance issues. Citizens are also discussing corruption issues openly via radio and television. It is important that this process continues to a stage where more citizens are willing to report corruption and present themselves as witnesses in corruption trials.

The citizens of Ghana have the right to information, as provided in both the Constitution and the Right to Information Act, 2019. This is expected to further contribute to increased citizens' participation in governance and anti-corruption, specifically. However, the structures necessary for full implementation of the law are still being instituted. These include the Information Commission and the deployment of information officers to public institutions.

Article 14 - Measures to prevent money-laundering: Ghana has legislation and institutions to counter money laundering and terrorism financing. The Anti-Money Laundering Act 2008 (Act 749) as amended by the Anti-Money Laundering (Amendment) Act 2014 (Act 874) is a pivotal law in this regard. The country also has a number of institutions that are responsible for checking money laundering and the financing of terrorism. These include the Financial Intelligence Centre (FIC), the Economic and Organized Crime Office (EOCO), the Bank of Ghana and the Securities and Exchange Commission.

The country works well with international institutions such as the Inter-Governmental Action Group against Money Laundering in West Africa (GIABA), the West African Police Information System (WAPIS) and the INTERPOL National Centre Bureau (NCB). However, as recently as May 2020, Ghana was blacklisted on the European Union's money laundering checklist, for failing to comply with checks that could forestall possible money laundering. It is recommended that Ghana improve its monitoring of financial activities and enhance inter-agency collaboration.

The following articles relate to Chapter Five: Asset Recovery. Generally, this is a nascent field for Ghana's anti-corruption efforts. Besides enacting legislation, very little has happened in relation to asset recovery:

Article 51 - General provision: Ghana's laws, specifically, the Mutual Legal Assistance Act, 2010 (Act 807) obliges the country to work with foreign entities on asset recovery.

Article 52 - Prevention and detection of transfers of proceeds of crime: The Anti-Money Laundering Act, 2007 (Act 749) requires financial institutions to submit records on account holders and financial transactions. The law also requires a five-year minimum record keeping in both soft and hard copies. The law prohibits the establishment of shell banks and transactions with such companies. Ghana's Public

Office Holders (Declaration of Assets and Disqualification) Act, 1998 (Act 550) mandates public officials to declare their assets and liabilities to the Auditor General.

Article 53 - Measures for direct recovery of property: Ghana needs to review the EOCO and Office of the Special Prosecutor (OSP) Acts to be in compliance with this Article.

Article 54 - Mechanisms for recovery of property through international cooperation in confiscation: Section 72 of the Economic and Organized Crime Act, 2010 (Act 804) and Section 55 and 56 of the Mutual Legal Assistance Act, 2010 (Act 807) are permissive on compensation, and legal ownership claims, respectively. However, Ghana needs to build the capacity of staff at EOCO and other relevant state institutions on asset tracing and tracking.

Article 55 - International cooperation for purposes of confiscation: Section 24 of the Economic and Organized Crime Act, 2010 (Act 804) gives the EOCO the power to freeze and seize property without a judicial order for fourteen working days. Ghana has provided information to the Secretary-General in relation to the review of Chapters 3 and 4 of the Convention, which included the EOCO Act, 2010 (Act 804), the Mutual Legal Assistance Act, 2010 (Act 807) and the Anti-Money Laundering Act, 2007 (Act 749 (as amended)).

Article 56 - Special cooperation: Section 78 of the MLA Act, Act 807 permits voluntary assistance (special cooperation).

Article 57 - Return and disposal of assets: Section 64(1) and (2); section 64(3) (b); section 64 (3); section 64 (5) and section 13 (3) of the MLA Act, Act 807 makes provisions for the disposal and return of assets to their legitimate owners. There have been no cases where these provisions have been used, to date.

Article 58 - Financial intelligence unit: Ghana has established a Financial Intelligence Centre (FIC). The Anti-Money Laundering Act 2008 (Act 749) as amended by the Anti-Money Laundering (Amendment) Act, 2014 Act 874, establishes the Financial Intelligence Centre (FIC) (section 4).

Article 59 - Bilateral and multilateral agreements and arrangements: The EOCO's mandate under article 55 is relevant here as well.

Table 2: Performance of selected key institutions

Name of Institution	Performance in relation to responsibilities covered by the report	Brief comment on performance
Commission for Human Rights and Administrative	moderate	The CHRAJ is the most recognized anti-corruption body in the country despite the fact that anti-corruption is just one of their

Justice (CHRAJ)		three mandates. Their investigative work on some landmark cases, most recently the conflict of interest case involving the former head of the Public Procurement Authority (PPA), continues to make the CHRAJ very relevant. The institution however has very limited resources to operate. Their initiative in launching anti-corruption investigations was also hampered by a Supreme Court ruling requiring an identifiable complainant before the CHRAJ could proceed.
Public Procurement Authority (PPA)	moderate	The PPA has undertaken a lot of reforms within the public procurement space in Ghana. However, the number of procurement related corruption cases in Ghana is evidence that the Authority can do better. The launch of the electronic procurement system, the Ghana Electronic Procurement System (GHANEPs) offers some promise for reducing corruption in public procurement.
Financial Intelligence Centre (FIC)	moderate	The FIC is a relatively new anti-corruption institution set up to receive and analyze suspicious transaction reports and other offences pertinent to predicate offences of money laundering and terrorist financing. The FIC has done well in setting up systems. The FIC has also published a money laundering typology studies report to help stakeholders understand the predicate offenses relating to money laundering. ⁴ However, they are yet to have an appreciable impact in getting Ghana recognized as a low-risk country for money laundering. Cooperation from financial institutions has been quite challenging.
Economic and Organized Crime Office (EOCO)	moderate	The Economic and Organized Crime Office has two mandates: to prevent and detect organized crime, and to facilitate the confiscation of the proceeds of crime. The EOCO has prosecuted several cases and confiscated the proceeds of crime. It is reported to have recovered a total of Gh¢99,165,369.29 (US\$17,317,109.61)

⁴ Financial Intelligence Centre. (2019). *Money Laundering Typology Studies Report Developed by the Financial Intelligence Centre, Ghana for Financial Institutions*. Accessed on 12th April, 2021: <https://fic.gov.gh/MONEY-LAUNDERING-ML-TYPOLOGY-STUDY-REPORT-FOR-ACCOUNTABLE-INSTITUTIONS.pdf>

		from crime related activities between 2014 and 2019. ⁵ The EOCO however suffers from a lack of independence. The institution has been accused of picking cases according to the dictates of government.
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Recommendations for Priority Actions

- Ghana should undertake a mid-term assessment of its National Anti-Corruption Action Plan (NACAP); focusing on capacity, structures and outcomes.
- The country should revise its asset declaration regime by making declared assets verifiable, publishing declared assets and instituting explicit sanctions for non-compliance.
- Ghana must quickly expand its new electronic procurement system (GHANEPs) to cover all public institutions.
- Ghana should adequately resource anti-corruption institutions.
- The country must complete its beneficial ownership register and make it publicly accessible.
- Ghana must improve the monitoring of financial activities and enhance inter-agency collaboration.

⁵ Ghana Anti-Corruption Coalition. (2019). *Rethinking Our Mindset and Toolkit for our Anti-Graft Campaign: A Case for an Independent EOCO*. Accessed on 12th April, 2021: <http://www.gaccgh.org/publications/NEWSLETTER%20-EOCO%20IN%20OPERATION.pdf>.

III. Assessment of Review Process for Ghana

This section outlines the review process for Ghana, drawing on the involvement of CSOs and transparency within government.

Table 3: Transparency of the government and CSO participation in the UNCAC review process

Did the government disclose information about the country focal point?	Yes	The focal point is well known.
Was the review schedule published somewhere / publicly known?	No	The review schedule was not known ahead of time. However, the days for consultation with particular institutions were communicated to them.
Was civil society consulted in the preparation of the self-assessment?	Yes	Civil Society was generally consulted to contribute to the review process. The stakeholders involved included media, anti-corruption groups, governance groups, women's groups and academia.
Was the self-assessment checklist published online or provided to civil society?	Yes	It was provided to CSOs. There was no online publication.
Did the government agree to a country visit?	Yes	Ghana has been open to country visits.
Was a country visit undertaken?	Yes	The country visit was undertaken.
Was civil society invited to provide input to the official reviewers?	Yes	CSOs were invited to provide input and validate information provided by other sources. These include the Ghana Anti-Corruption Coalition (GACC) and the Ghana Integrity Initiative (GII). The CSOs provided information relating to their assessment of the enforcement of anti-corruption legislation and policy, as well as the participation of society.
Was the private sector invited to provide input to the official reviewers?	Yes	Private sector umbrella bodies such as the Private Enterprise Federation (PEF) were invited to provide input. Their input had a lot to do with assessment of corruption in the private sector.
Has the government committed to publishing the full country report?	No	The government has only been committed to publishing the executive summary, which is mandatory.

Access to Information

Ghana has an access to information law, the Right to Information Act, 2019 (Act 989). However, this law is only in its second year of operation and the implementation structures are still being put in place.

Generally, access to information during the preparation of this report was not very difficult. The relevant institutions have a lot of published material available on their websites. These sources were supplemented with media reports and published material by anti-corruption CSOs such as the Ghana Anti-Corruption Coalition.

The author also attempted to get some information from specific anti-corruption offices but was largely unsuccessful. The response to the COVID-19 pandemic has led to the institution of flexible hours at a number of institutions. This has made correspondence with institutions a bit more difficult, with officials not regularly available in their offices to work on requests for information.

The author did not invoke the Right to Information law in accessing any of the information related to the study. Experience has shown that this often leads to a longer route to access the requested information, if access is granted.

IV. Assessment of Implementation of Chapter II and Chapter V Provisions

This section reviews the articles relating to Chapter II – Preventive Measures and Chapter V – Asset Recovery of the UNCAC.

CHAPTER II

Article 5: Preventive anti-corruption policies and practices

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
Yes	Yes	Moderate
Ghana has a comprehensive anti-corruption policy – the National Anti-Corruption Action Plan (NACAP) - passed by its legislature in 2014. Implementation of the plan began in 2015. Two of the four strategic objectives of the plan are relative to prevention. Practical implementation however has been low, despite the numerous efforts of the CHRAJ to raise awareness about the NACAP. Many institutions are still unaware of the NACAP, while some are limited in their awareness of the implementation protocol. The effect has invariably been low implementation of preventive activities.		

Article 35(8) of Ghana's Constitution provides that the State shall take steps to eradicate corrupt practices and the abuse of power.

Ghana's Parliament adopted the National Anti-Corruption Action Plan (NACAP)⁶ on 3rd July 2014 as a national anti-corruption policy for implementation. The NACAP is a ten-year plan that contains a list of anti-corruption activities to be implemented year-by-year over the period. These activities are assigned to the relevant institutions, including public institutions, private sector institutions, civil society (including citizens) and faith-based organizations. Implementation of the NACAP began in 2015.

The NACAP remains a comprehensive anti-corruption blueprint that prescribes anti-corruption roles for all stakeholders in society in a coordinated manner. The NACAP in its preparation, format and implementation embodies the indices mentioned in Article 5.1 of the UNCAC, namely that "Each State Party shall, in accordance with the fundamental principles of its legal system, develop and implement or maintain effective, coordinated anti-corruption policies that promote the participation of the society and reflect the principles of the rule of law, proper management of public affairs and public property, integrity, transparency and accountability."

The NACAP is coordinated by the Commission on Human Rights and Administrative Justice (CHRAJ). NACAP implementation however is ensured by the High Level Implementation Committee (HILIC) of the NACAP that includes key state actors, civil society organizations and private sector representation. Among other duties, the

⁶ Republic of Ghana, National Anti-Corruption Action Plan (NACAP) 2015-2024, available at: http://sia.araphana.eu/web/uploads/documents/NACAP_2015-2024.pdf.

HILIC reviews annual progress on the NACAP and approves the annual action plan for the subsequent year. The HILIC is supported by the Monitoring Committee (MONICOM). The MONICOM's duties include developing an M&E Plan, conducting monitoring and evaluation of activities and facilitating the implementation of the NACAP.

The NACAP has four strategic objectives. These are:

1. To build public capacity to condemn and fight corruption and make it a high-risk, low-gain activity;
2. To institutionalize efficiency, accountability and transparency in public, private and not-for-profit sectors;
3. To engage individuals, media, and CSOs in reporting and combating corruption;
4. To conduct effective investigations and prosecution of corrupt conduct.⁷

From the four strategic objectives, it appears numbers 1 and 2 are the most relevant to Article 5 of the UNCAC. It is therefore imperative to take a closer look at these two objectives, specifically the actions constituting them.

Strategic objective 1: To build public capacity to condemn and fight corruption and make it a high-risk, low-gain activity.

Key actions under strategic objective 1 include instituting a national cultural review program with the aim of identifying the aspects of the country's culture that promote corruption. Strategic Objective 1 also calls for mainstreaming anti-corruption, ethics and integrity into all sectors of national life and raising awareness on the negative impact of money laundering and terrorism financing. The strategic objective further calls for strengthening Public Complaints Units in the Judicial and Ghana Police Services and instituting whistleblowing mechanisms at district and regional levels.

Strategic objective 2: To institutionalize efficiency, accountability and transparency in public, private and not-for-profit sectors.

Key actions under strategic objective 2 include conducting system examinations of corruption-prone Ministries, Departments and Agencies (MDAs) and Public Institutions to identify and plug loopholes. Other actions are to develop and implement Customer Service charters in all MDAs, public and private sector institutions and to enforce legislation regulating the operations of political parties.

Good Practices

The implementation of the NACAP has benefitted from the institution of central structures built specifically to support implementation. The HILIC and MONICOM

⁷ Republic of Ghana, National Anti-Corruption Action Plan (NACAP) 2015-2024, available at: http://sia.arapghana.eu/web/uploads/documents/NACAP_2015-2024.pdf, page 36.

have been consistent in meeting to review progress made on NACAP implementation and draw up action plans for subsequent implementation. The success of these central structures is due to the coordinating role that CHRAJ has undertaken over the period. This has translated into annual NACAP progress reports⁸ released by CHRAJ. The publications have been useful as a resource material to track the Plan's progress since 2015.

In terms of Article 5.4, Ghana has ratified the Economic Community of West African States (ECOWAS) Protocol on the Fight against Corruption, the African Union (AU) Convention on Preventing and Combating Corruption, the UNCAC and the United Nations Convention on Transnational Organized Crime (UNTOC). Ghana is also active in the activities of institutions created under these Conventions, such as the AU Advisory Board on Corruption (AU-ABC), where members of the Board include representatives from Ghana.

Deficiencies

Beyond the central coordinating structures, the NACAP's liaison structures are quite weak. The CHRAJ asked the implementing partners of the NACAP to appoint focal persons to liaise between the central coordinating structures and the respective institutions. These focal persons were appointed and trained for this very purpose. Research by the Ghana Anti-Corruption Coalition however, has revealed that the training period was quite short.⁹ This became apparent in the limited knowledge and awareness of these focal persons about the NACAP, its protocols for implementation and reporting, and their role as focal points. The research revealed that only 33% of local governments surveyed reported actually implementing NACAP in the year 2018. This percentage fell to 26% in the year 2019. It is also revealing that only 17% of focal persons knew about the NACAP Annual Work Plan (AWP). Knowledge of the AWP is crucial since it instructs implementing partners on the set of anti-corruption activities to be implemented every year.¹⁰ Thus, it appears that institutions are not aware of the anti-corruption activities assigned to them for implementation.

The challenge for the NACAP has been that implementation partners are not implementing the assigned activities. The annual progress reports record achievements. However, most of these achievements are at the output level, for example, the number of institutions implementing NACAP activities rather than outcome issues, such as the reduction of corruption due to adequate NACAP implementation. While the number of institutions embracing NACAP has been growing exponentially from year to year, the total number of institutions involved in NACAP implementation is still very low, including civil society organizations. This means that the number of institutions undertaking deliberate preventive anti-

⁸ NACAP Reports. Accessed on July 2, 2021: <https://www.arapghana.eu/publications>.

⁹ Ghana Anti-Corruption Coalition. (2019). *Status of Implementation of the National Anti-Corruption Action Plan (NACAP)*. Accra: GACC.

¹⁰ *Ibid*.

corruption actions under the NACAP is low, limiting the overall influence of these activities and their impact.

Article 6: Preventive anti-corruption body or bodies

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
Yes	Yes	Moderate
The CHRAJ is the premier anti-corruption body in Ghana, and its mandate covers prevention as well as enforcement. This institution has been afforded enough independence legally to undertake preventive, investigative and punitive actions related to corruption. The CHRAJ has done a lot in the area of anti-corruption education. The Commission has also undertaken some landmark investigations in the past. However, the CHRAJ's inability to initiate corruption investigations without an identifiable complainant and the inability to directly submit its budget to Parliament for approval are significant drawbacks to its work. Other anti-corruption institutions such as the Office of the Special Prosecutor (OSP), the Auditor General, the Economic and Organized Crime Office (EOCO) and the Public Procurement Authority (PPA) play significant roles in the anti-corruption space.		

Ghana has two institutions that have roles that are very specific to Article 6 of the UNCAC. These are the Commission for Human Rights and Administrative Justice (CHRAJ) and the Office of the Special Prosecutor (OSP).¹¹

The CHRAJ was established with a three-fold mandate: anti-corruption, human rights and administrative justice. The Commission is the premier anti-corruption body in Ghana, with sub-national offices. Its mandate with regards to anti-corruption covers preventive, investigative and punitive functions.

The CHRAJ was set up as an independent body and is able to exercise its independence in the performance of its role. Just like the CHRAJ, legislative instruments preserve the independence of the OSP. There are other public institutions that also have an anti-corruption mandate. These include the Economic and Organized Crime Office (EOCO) which deals with money laundering. The Auditor-General is also supported by the Ghana Audit Service to, inter alia, check corruption in the expenditure of public finances. The Public Procurement Authority has a mandate to review procurement applications and prevent procurement-related corruption. Institutions such as the CHRAJ and EOCO are part of the NACAP's Monitoring Committee (MONICOM).

Deficiencies

¹¹ Article 2 (c) of the Office of the Special Prosecutor Act, 2017 (Act 959) mandates the Office to "take steps to prevent corruption." Accessed on August 17, 2021: <http://elibrary.jsq.gov.gh/fq/laws%20of%20ghana/2%20REP/OFFICE%20OF%20THE%20SPECIAL%20PROSECUTOR%20ACT,%202017.htm>.

A notable area for improvement is how resources are allocated to the Commission. The CHRAJ has to apply for its resources through the Ministry of Finance to Parliament. There are recommendations however for reform, allowing the CHRAJ to present its budget directly to Parliament for approval. Another drawback of the independence of the CHRAJ is a landmark Supreme Court interpretation of its complaint procedure, that now requires an identifiable complainant to lodge a case with the CHRAJ before it can investigate cases that have to do with Article 24 of Ghana's constitution – Code of Conduct for Public Officers – such as conflict of interest.¹² The case profile below offers more detail on this.

Case Profile 1: CHRAJ vs Richard Anane

Background:

Following allegations of corruption in the media against Dr. Richard Anane, a former Minister for Roads and Highways, Minister for Health and Member of Parliament, the Commission for Human Rights and Administrative Justice (CHRAJ) launched investigations on corruption and the abuse of power against Dr. Anane. The CHRAJ investigated the matter and made adverse findings of perjury and abuse of power against Dr. Anane. The Commission recommended, inter alia, his removal from ministerial post. Dr. Anane challenged this finding and sent the matter to court.

Supreme Court Decision:

The Court relying on the CHRAJ Complaint Procedure Rules, and apparently interpreting the word "complaint" in article 218(a) of CHRAJ's Complaint Procedure Rules held that the CHRAJ could not self-initiate an investigation under article 218(a) without any complaint from an identifiable complainant. The Court thus quashed the CHRAJ findings, and ordered CHRAJ to remove the proceedings of the Anane case from its registry.¹³

One challenge for the OSP has been the practical enforcement of this independence. In its brief history, the major challenge experienced by the OSP has been a lack of resources enabling the Office to operate. Resources allocated to the OSP in the budget are not fully disbursed, preventing it from working effectively.¹⁴

¹² Ayamdo, C. (2018). *The Experience of the Commission on Human Rights and Administrative Justice in Addressing Corruption*. Retrieved on 4th September, 2021: <https://www.ohchr.org/Documents/Issues/Development/GoodPracticesagainstCorruption/CHRAJ.docx>

¹³ Daily Graphic. (2007, October 13). *Anane Case - High Court's Ruling Upheld*. Accessed on July 4, 2021: <https://www.modernghana.com/news/146468/anane-case-high-courts-ruling-upheld.html>.

¹⁴ Ghanaweb. (2019, October 5). *I can't get my GH¢180 million budget – Martin Amidu cries out*. Accessed on August 17, 2021:

With the exception of the CHRAJ, there have been limited activities undertaken by other public institutions in fulfilment of their corruption prevention mandates. However, the Office of the Special Prosecutor recently undertook a corruption risk assessment on Ghana's high profile Agyapa Royalties Deal. The case profile below offers more detail on this.

Case Profile 2: OSP's Corruption Risk Assessment on the Agyapa Deal

Background:

Ghana's Parliament passed the Minerals Income Investment Fund Act in June 2018 to manage the country's equity interests in mining companies and to receive royalties on behalf of the Government of Ghana. The Minerals Income Investment Fund is mandated to manage and invest these royalties on behalf of Ghana. The law enables the Fund to establish Special Purpose Vehicles (SPVs) to undertake these investments.

In July 2020, Parliament was asked to amend the Act, to allow for more independence with regards to a sovereign-owned special purpose vehicle and less government oversight.¹⁵ After the amendment of the Act, the Minerals Income Investment Fund set up an offshore limited liability company known as Agyapa Royalties Limited in the British overseas territory of Jersey – a known tax haven and secrecy jurisdiction. Ghana proposed to sell almost 76 per cent of its future receipts from gold royalties to this Agyapa SPV.¹⁶

Parliament was given only four hours to review the documents amid serious concerns about the probity of the project. The minority in Parliament refused to approve the deal and staged a walkout. The deal was passed by the majority in their absence. Fifteen Civil Society Organizations (CSOs) in the extractive sector, fronting under the name 'Alliance of CSOs working on Extractives, Anti-Corruption and Good Governance' wanted the deal suspended for lack of transparency.¹⁷

The OSP undertakes Corruption Risk Assessment:

Owing to the public outcry on the Agyapa deal, the Special Prosecutor, Mr. Martin Amidu, initiated a corruption risk assessment. Mr. Amidu sent his report to the

<https://www.ghanaweb.com/GhanaHomePage/NewsArchive/I-can-t-get-my-GH-180-million-budget-Martin-Amidu-cries-out-786495>.

¹⁵ Amin, K. (2020, November 26). *Ghana – What is going on with the Controversial Agyapa Gold Royalties Deal?* Accessed on July 4, 2021:

<https://www.transparency.org/en/blog/ghana-what-is-going-on-with-the-controversial-agyapa-gold-royalties-deal#>.

¹⁶ *Ibid*.

¹⁷ Ghanaweb. (2020, August 28). *What you need to know about Agyapa Royalties deal and the controversies*. Accessed on July 4, 2021:

<https://www.ghanaweb.com/GhanaHomePage/business/What-you-need-to-know-about-Agyapa-Royalties-deal-and-the-controversies-1045648>.

President on 16th October 2020. Since the Executive delayed acknowledging Mr. Amidu's findings, the OSP published his findings on November 2, 2020. Mr. Amidu's report noted that the Agyapa deal showed potential "bid rigging, and corruption activity including the potential for illicit financial flows and money laundering."¹⁸ While the President publicly welcomed the investigation, the Special Prosecutor reported that there were attempts to influence his findings in the report.¹⁹ The President has asked that the deal should be re-sent to Parliament for thorough probing.

Article 7: Public sector

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
Yes	Yes	Moderate
Ghana has legislation and policies that regulate recruitment, training, salaries, promotion and retirement in the public service. The country also has clear rules on election into public office. There has been a significant emphasis on conflict of interest as public service is incorporating this into their code of conduct and ethics. Conflict of Interest was detailed in the Conduct of Public Officers Bill that was in the last Parliament (2016 – 2020). At the time, it was being discussed at the committee level, with CSOs invited to make input. It is likely to be re-introduced by the current Parliament considering that it was a campaign promise of the current government during the 2020 elections. Despite these provisions, recruitment into public service is lacking in transparency and fairness. Elections in Ghana are marred by vote-buying, contrary to electoral laws. It is important that reviews focus on the workings of legislations and policies, not just their enactment.		

The power to appoint persons into the public services of Ghana is vested in the President, acting in consultation with the Public Services Commission (PSC), as provided for under article 194 of the Constitution.²⁰

Good Practices

Recruitment into the public service in Ghana is codified, with clear criteria, hiring protocol and assessment tests. The structures for a modern public service are in place in Ghana, complemented by recognized salary grades, promotion and training opportunities.

The laws of Ghana are very clear on who has the right to vote (adults who are 18 years and above, and of sound mind). The electoral laws are also very clear on the

¹⁸ Amin, K. (2020, November 26). Ghana – What is going on with the Controversial Agyapa Gold Royalties Deal? Accessed on July 4, 2021:

<https://www.transparency.org/en/blog/ghana-what-is-going-on-with-the-controversial-agyapa-gold-royalties-deal#>.

¹⁹ *Ibid*.

²⁰ Constitution of Ghana. Accessed on August 5, 2021:

<https://constitutionnet.org/sites/default/files/Ghana%20Constitution.pdf>.

criteria for candidature for the aforementioned positions, and the procedure for elections.

The public service in the Republic of Ghana is gradually instituting laws and policies on conflict of interest. The concept is now in the policies of some public institutions²¹ while the Conduct of Public Officers Bill (expected to be re-introduced in Parliament) has a section on conflict of interest.

Deficiencies

The challenge in recent times has been that adherence to existing codified structures and policies for public officials is still ongoing, while recruitment in practice is riddled with corruption, nepotism and favoritism. There has been a general lack of transparency in recruitment into the public service, especially mass recruitment into the lower ranks of public service. Politicians have openly spoken on public platforms about “helping” thousands of their constituents into public service.²² While recruitment appears to be done in a manner consistent with established procedures, the principles of fairness, transparency and strict adherence to employment protocols are lacking. There have been many instances of public sector workers who did not have the necessary qualifications but who found employment in the public service nonetheless.²³ Although appeal mechanisms do exist for challenging recruitment into the public service, they are hardly publicized and therefore remain unknown and under-utilized.

Case Profile 3: Fake Certificates and Ghost Names

In August 2017, investigations by the EOCO revealed that the General Manager for the Social Security and National Insurance Trust’s (SSNIT) Management Information Systems, Caleb Afaglo, had acquired the position using fake certificates.²⁴ Mr. Afaglo who apparently holds a doctorate did not have even a bachelor’s degree. It was also discovered that 7 other staff members of the SSNIT had acquired their positions using fake certificates.²⁵

²¹ An example is the Code of Ethics for Judicial Staff, accessed on August 17, 2021: <http://judicial.gov.gh/jsfiles/Codeofethics.pdf>.

²² MyNewsGH. (2019, October 30). *Stop Asking NPP Loyalists for Qualification before Employment*. Accessed on July 4, 2021: <https://www.mynewsgh.com/stop-asking-npp-loyalists-for-qualification-before-employment-ken-agyapong-to-qovt-ceos-others/>.

²³ Ghanaweb. (2020, May 15). *19,203 workers got their job with fraudulent certificates – Auditor-General*. Accessed on July 2, 2021: <https://www.ghanaweb.com/GhanaHomePage/business/19-203-workers-got-their-job-with-fraudulent-certificates-Auditor-General-953398>

²⁴ Daily Guide. (2017, August 29). *\$72m SSNIT Scandal: EOCO Probe IT Boss For Fake Degrees*. Accessed on July 4, 2021: <https://www.modernghana.com/news/798857/72m-ssnit-scandal-eoco-probe-it-boss-for-fake.html>.

²⁵ Ghana Justice. (2018, August 17). *Former SSNIT Employees in Court for Forging Documents*. Accessed on July 2, 2021: <https://www.ghanajustice.com/2018/08/former-ssnit-employees-in-court-for-forging-document-for-employment/>.

An audit undertaken in 2020 by Ghana's Auditor General in just 21 MDAs revealed 7,823 ghost names that had cost the nation GHc564.2 million (US\$98,525,456.00). In 2017, 27,000 ghost names were removed from the payroll. In 2016, ghost names numbered 6,000. In 2014, the figure was 3,179 ghost names. In 2012, 34,000 illegal names were removed from the pensioners' payroll. In 2001, 10,000 ghost names were removed from the payroll of the Ghana Education Service.²⁶

In Ghana, elected positions include the President, Vice President, Members of Parliament, Council of State and Members of the Metropolitan, Municipal and District Assemblies. There are plans to make the Metropolitan, Municipal and District Chief Executive (MMDCE) positions elective as well. However, the bill that was sent to Parliament to amend the Constitution in order to make election of MMDCEs possible was withdrawn by the President in December 2019.²⁷ The government explained that although the election of MMDCEs had broad support, it did not appear that there was consensus on the issue of election of MMDCEs on partisan basis, hence the withdrawal for further consultation on the issue.

A recent challenge related to voting has been the pervasiveness of electoral corruption, vote-buying, abuse of state resources for electoral purposes by the incumbent and electoral fraud. Ghana's electoral laws frown upon all of these practices. However, there has been limited implementation of Ghana's electoral laws and regulations, resulting in open electoral corruption, particularly vote-buying.²⁸

Article 8: Codes of conduct for public officials

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
Yes	Yes	Poor
The Constitution of Ghana covers the Code of Conduct for Public Officers in five short articles: articles 284 to 288. There is no substantive law to provide details on issues such as conflict of interest and gift-giving. While there is a law on asset declaration (the Public Office Holders [Declaration of Assets and Disqualification] Act, 1998 [Act 550]), the law lacks the robust features of an asset declaration regime; namely verification, publication and explicit sanctions. There is a Conduct of Public Officers Bill in Parliament that is likely to address these issues if the Bill is passed in its current form.		

²⁶ Apinga, D. (2020, September 23). *7,000 Ghost Names Removed From Gov't Payroll*. Accessed on July 2, 2021: <https://www.theghanareport.com/7000-ghost-names-removed-from-govt-payroll/>.

²⁷ Citi. (2019, December 1). *Nana Addo directs withdrawal of 'MMDCEs election' Bill from Parliament*. Accessed on July 4, 2021: <https://citinewsroom.com/2019/12/nana-addo-directs-withdrawal-of-bill-to-allow-for-election-of-mmdces/>.

²⁸ StarrFm. (2020, July 25). *Exposed: How candidates allegedly bought votes in NPP Primaries*. Accessed on July 2, 2021: <https://starrfm.com.gh/2020/07/exposed-how-candidates-allegedly-bought-votes-in-npp-primaries-part-2/>.

Articles 284 to 288 of Ghana's Constitution provide a code of conduct for public officers, covering mainly conflict of interest and asset declarations.²⁹ There is also the Generic Code of Conduct for Public officers. Specific institutions such as the Ghana Revenue Authority, Parliament and Public Services Commission also have their own Codes of Conduct.³⁰

Ghana had a Conduct of Public Officers Bill in the last Parliament (2016-2020). It is expected that the bill will be tabled again in the current Parliament since it was in the manifesto of the ruling government. When passed, the Act will detail both permissive and prohibitive acts appropriate for public office. The Act will reform Ghana's Asset Declaration Regime to make it more robust, and cover issues relating to gift-giving and conflict of interest in more detail.

Deficiencies

Ghana's asset declaration regime as provided in Article 286 of the 1992 Constitution and the Public Office Holders (Declaration of Assets and Disqualification) Act, 1998 (Act 550) has seen some criticism owing to problems of low compliance to the Act, lack of verification of declarations, the absence of publication of declarations and the lack of explicit sanctions for non-compliance.³¹ The provisions on Conflict of Interest also lack clarity and detail. Another challenge is that there is limited recourse to these provisions to guide public behavior. The code seems to exist in oblivion, as there is little emphasis and enforcement.

Article 9: Public procurement and management of public finances

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
Yes	Yes	Poor
Ghana has procurement laws in place: the Public Procurement Act, 2003 (Act 663) as amended by the Public Procurement (Amendment) Act in 2016 (by Act 919). The country is also introducing electronic procurement via the Ghana Electronic Procurement System (GHANEPs) to make procurement more transparent. The challenge, however, lies in the high volume of procurement undertaken through restrictive tendering, and in inadequate access to procurement data for civil society to monitor public procurement. Ghana's public financial management is underpinned by the Public Financial Management Act, 2016 (Act 921) and more		

²⁹ Code of Conduct for Judiciary Public Officers. Accessed on July 7, 2021:

<http://www.judicial.gov.gh/index.php/code-of-conduct-for-public-officers>.

³⁰ Code of Conduct for Public Officers. Accessed on July 7, 2021:

<https://www.psc.gov.gh/file/Code%20of%20Conduct.pdf>.

Code of Conduct for Civil Servants. Accessed on July 7, 2021:

http://www.ohcs.gov.gh/sites/default/files/Civil%20Service%20Code%20of%20Conduct_0.pdf.

³¹ Frimpong, E.D. (2017, August 16). Ghana's asset declaration regime is a joke – Auditor-General. Accessed on August 15, 2021: <https://www.graphic.com.gh/news/general-news/ghana-s-asset-declaration-regime-is-a-joke-auditor-general-domelevo.html>.

recently based on the Ghana Integrated Financial Management Information System (GIFMIS) – an electronic public financial management system. With regard to the latter, there is more room for full integration.

Ghana has appropriate legislation to guide public procurement. The Public Procurement Act, 2003 (Act 663) as amended by the Public Procurement (Amendment) Act 2016 (Act 919) is the legal framework underpinning procurement in the public sector.³²

The country has fairly recent legislation to guide the management of public finances through the Public Financial Management Act, 2016 (Act 921).³³ The key institutions involved in the management of Ghana's public finance are the Ministry of Finance and the Controller and Accountant General's Department. The Auditor General, supported by the Ghana Audit Service, has also become more outspoken in ensuring that audit recommendations include disallowances and surcharges. Corruption in procurement has led to scandals that have forced the country to respond by reviewing the procurement rules.³⁴ The case profile below offers more detail on this.

Case Profile 4: Public Procurement Authority Boss involved in Procurement Scandal

Background:

In August 2019, the journalist Manasseh Awuni published an investigative video titled 'Contracts for Sale'. The video showed a company, Talent Discoveries Limited, selling government contracts they had won via sole sourcing and other restrictive tendering methods to the highest bidder.³⁵ It was later revealed that the CEO of Ghana's Public Procurement Authority, Mr. A.B Adjei, is a co-owner of this company. It was also revealed that the CEO had been part of the Board that reviewed and approved the restrictive tendering contracts for Talent Discoveries Limited.

CHRAJ Investigations:

³² Public Procurement Act. Accessed on May 17, 2021:

https://www.ppaghana.org/documents/ACT663_RePrinted.pdf.

³³ Public Financial Management Act. Accessed on May 17, 2021:

<https://mofep.gov.gh/economic%20reports/The%20New%20Public%20Financial%20Management%20Act%2C%202016%20%28PFMA%29%20Act%20921%20/2016-09-20>.

³⁴ 'Corruption Cases' Accessed on May 17, 2021: <https://ghananewspunch.com/government-to-expedite-action-in-ghc-3-6-million-bus-branding-scandal-deputy-attorney-general-reveals/> and <https://www.myjoyonline.com/scandal-waste-bins-contract-to-jospong-may-be-inflated-by-ghs130m/>; <https://www.theafricareport.com/27714/ghana-john-mahama-splashed-by-airbus-corruption-affair/>.

³⁵ Asamoah, K. (2019, August 22). *Exclusive Details Of Manasseh Azure's 'Contracts For Sale' Exposé*. Accessed on March 30, 2021: <https://www.theghanareport.com/live-manasseh-azures-contracts-for-sale-expose/>.

This CHRAJ investigated the CEO over conflict of interest. He was found guilty. The CHRAJ also recommended that he should not hold public office for a period of five years. The President of Ghana subsequently sacked the CEO. The investigations also revealed possible money laundering and corruption on the part of the CEO. Consequently, it was recommended that EOCO and the OSP investigate these alleged acts.³⁶

Good Practices

Ghana has launched an electronic procurement program, the Ghana Electronic Procurement System (GHANEPs).³⁷ The System aims to increase transparency, disclosure, convenience and decrease inefficiency and corruption in public procurement in Ghana by minimizing human contact that has been identified as an enabler of corruption and inefficiency. GHANEPs is publicly accessible and when fully operational, it will allow procuring entities to submit their procurement plans online and undertake tendering processes online. The GHANEPs also plans to use the Open Contracting Data Standards (OCDS), making it possible to extract the data from the website and subject it to further analysis. The GHANEPs is currently enrolling procuring entities onto the electronic platform and has already enrolled 600 institutions, although this data is currently not publicly accessible.³⁸ It is hoped that this migration process will be completed by 2021.

Further, Ghana has started implementing the Ghana Integrated Financial Management Information System (GIFMIS), as part of the public financial management reform. GIFMIS, an integrated computerized financial management system, would serve as the government's official accounting system for budget preparation and implementation, accounting and financial reporting as well as cash and assets management in all government institutions.³⁹ The GIFMIS aims to improve comprehensiveness, transparency and effective management of public financial resources. The GIFMIS is also meant to contain budget deficit and eliminate corruption. The system does not allow for spending that is outside an institution's budget.

Deficiencies

The data on the GHANEPs is only available at the back end, and thus publicly inaccessible. It appears this platform's current use is rather limited. Considering the

³⁶ Graphic. (2020, October 21). *Read the entire CHRAJ report which recommended PPA boss Adjanim Boateng Adjei's sacking*. Accessed on May 17, 2021: <https://www.graphic.com.gh/features/features/read-the-entire-chraj-report-which-recommended-ppa-boss-adjanim-boateng-adjei-s-sacking.html>.

³⁷ Ghana Electronic Procurement System Portal. Accessed on May 20, 2021: <https://www.ghaneps.gov.gh/epps/home.do>.

³⁸ Opoku, E. (November 11, 2020). Personal communication [Personal interview].

³⁹ Ghanaweb. (2013, May 8). GIFMIS to manage public funds. Accessed on August 20, 2021: <https://www.ghanaweb.com/GhanaHomePage/business/GIFMIS-to-manage-public-funds-273365>.

PPA's timeline for rolling out the GHANEPs, the current data should be publicly available. The COVID-19 pandemic is another reason why it is prudent for Ghana to migrate to electronic procurement. The scanty data on the platform also ought to be in the OCDS format as publicized by the PPA.

Article 10: Public reporting

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
Yes	Yes	Moderate
Ghana has passed the Right to Information Act, 2019 (Act 989), the Whistleblowers Act, 2006 (Act 720) and the Witness Protection Act, 2018 (Act 975). These laws set standards for corruption reporting by citizens and offer protection from reprisal. Corruption reporting is also a strategic objective in the National Anti-Corruption Action Plan (NACAP). Many public anti-corruption institutions and civil society anti-corruption institutions have availed platforms for reporting corruption, comprising physical and virtual platforms. Despite this, corruption reporting is low. This is partially due to the low publicity of these platforms and the lack of trust in the institutions to resolve reported cases.		

Public reporting of corruption is as essential to the fight against corruption as tip-offs by the public to the police to fight crime. Ghana recognizes this and subsequently made it a strategic objective in its National Anti-Corruption Action Plan (NACAP), encouraging the state, "To engage individuals, media and civil society organizations in reporting and combating corruption" under strategic objective 3.⁴⁰

Access to information is an important tool to detect possible indications of corruption. Article 21(f) of Ghana's constitution guarantees the Right to Information. Ghana passed the Right to Information Act (Act 989) in 2019 to give further detail to citizens' right to access information from all public institutions. The Act encourages proactive disclosure of information by public institutions.⁴¹ Article 3 of the Act requires public institutions to annually publish a manual on frequently accessed information. The Act also prescribes an appeal process for citizens who are denied information. This involves appealing to the Right to Information Commission and eventually to the law courts.

Good Practices

Beyond the legislative framework, the major anti-corruption institutions such as the Commission for Human Rights and Administrative Justice (CHRAJ), the Economic and Organized Crime Office (EOCO), the Office of the Special Prosecutor (OSP), the Judicial Service and the Ghana Audit Service have also sought to encourage reporting of corruption by providing platforms for reporting corruption. These include

⁴⁰ National Anti-Corruption Action Plan. Accessed on December 20, 2020:

http://sia.arapghana.eu/web/uploads/documents/NACAP_2015-2024.pdf.

⁴¹ Right to Information Act. Accessed on May 20, 2021: <https://moa.gov.gh/right-to-information-act/>.

telephone lines, reporting via email, websites, mobile applications and walk-ins at these offices.⁴² The efforts of these institutions have been complemented by anti-corruption civil society organizations. The Ghana Integrity Initiative (local chapter of Transparency International) has launched the Advocacy and Legal Advice Centre (ALAC) for corruption reporting. The ALAC can be reached via toll-free telephone, email, mail, mobile app and walk-ins, with sub-national offices.⁴³

Deficiencies

Despite all these efforts, corruption reporting is quite low. For instance, in 2018 the Eastern Regional Division of the Commission for Human Rights and Administrative Justice (CHRAJ) recorded 359 cases in its half year report. 351 of these cases related to human right abuses, while 8 cases were related to administrative injustice. There were no reported corruption cases.⁴⁴ The low level of corruption reporting is a reflection of low publicity given to the reporting platforms. It is also a reflection of the level of trust citizens have in the institutions to sufficiently address corruption cases. In a 2017 survey on knowledge, perceptions and experiences of corruption in Ghana, only 14% of respondents said they trust Ghana's premier anti-corruption institution, CHRAJ, to fight corruption.⁴⁵ The anti-corruption mandate of these institutions is unknown to many citizens. It is important that these institutions undertake massive publicity to popularize their corruption reporting platforms.

While access to information without invoking the Right to Information law is the norm, the recent instances of civil society institutions requesting information under the law has not delivered results. The news item below (published in October, 2020) by a respected lawyer and journalist in Ghana summarizes the enforcement aspect of the Right to Information Law in Ghana.

Case Profile 5: RTI Commission to serve citizens

"This week President Akufo Addo inaugurated the Right to Information (RTI) Commission. The seven-member Commission was expected before the law came into effect at the start of 2020. The first draft bill was issued far back in 1999 under the auspices of the Institute of Economic Affairs (IEA), taking two decades of active campaigning to be passed into law in March 2019.

⁴² Corruption Reporting Platforms. Accessed on May 15, 2021:

https://chraj.gov.gh/?page_id=2805, <https://ghaudit.org/web/citizens-eye-app/>, and <http://eoco.org.gh/report-a-crime/>.

⁴³ Advocacy and Legal Advice Centre (ALAC). Accessed on May 15, 2021:

<https://www.tighana.org/programs/ongoing-projects/advocacy-and-legal-advice-centre-alac/>.

⁴⁴ Ghana Business News. (2018). *Eastern Region records 351 human rights abuses in first half of 2018*. Accessed on July 5, 2020:

<https://www.ghanabusinessnews.com/2018/10/09/eastern-region-records-351-human-rights-abuses-in-first-half-of-2018/>.

⁴⁵ Ghana Integrity Initiative Consortium (2017). *Corruption is Eating Us Up: A Call to Action*. Accessed on 18th December, 2020: <https://www.tighana.org/programs/resources/research/>.

Though it was assented to by the President in May 2019, its implementation was strangely postponed to 2020. The Commission, the implementing agency, was expected to be in place by January. However, this was not the case.

Citizens were told they could go ahead with requesting information using the RTI Act 989, they did and encountered shameful excuses from public institutions and officials who still think information generated with public funds is their private property.

A representative of the people in parliament was even denied basic election procurement information. He resorted to the court to compel the production of the documents he sought. He was bound by the law to have resorted to this Commission where he would not have spent a dime and didn't have to hire a lawyer. The law springs from a human rights and constitutional imperative and is the best expression of participatory democracy.

The question now is, how long will it take for the Commission to get offices, staff and budget to start its critical job? It may want to get a Legislative Instrument (L.I) to further detail the RTI processes. It has to publish guidelines to assist all public institutions to also publish manuals mandated by the law to help the public on how to access information from them. It will promote and monitor implementation of the law, receive appeals and compel access to information to those unjustly denied information requested.

Citizens have been disappointed and lost faith in bodies set up to serve their interest that have gone astray and turned against them to rather prioritize the protection of the parochial interests of political parties and appointees.”⁴⁶

Article 11: Measures relating to the judiciary and prosecution services

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
Yes	Yes	Moderate
Since an undercover investigation exposed bribery and corruption in the judiciary and judicial service in 2015, the judiciary has undertaken a number of programs to address such acts. These include an Anti-Corruption Action Plan that was implemented between 2017 and 2019. The Judicial Service has reached out to the public and made platforms to report corruption and related impropriety in the courts.		

In 2015, Ghana's judiciary and judicial service came under scrutiny after an

⁴⁶ JoyOnline. (2020, October 24). *Anyenini LegalLight: RTI Commission, Serve Citizens*. Accessed on February 20, 2021: <https://www.myjoyonline.com/anyenini-legallight-rti-commission-serve-citizens/>.

undercover investigation exposed widespread bribery and corruption.⁴⁷ The case study below provides further details.

Case Profile 6: Judiciary Bribery Scandal

Background:

In August 2015, investigative journalist Anas Aremeyaw Anas announced that he had recorded evidence of judges and judiciary staff accepting or demanding bribes and sex in order to give favorable judgements. The video was subsequently shown in cinemas across the country and showed judges and judiciary staff at both lower and higher courts accepting or demanding bribes and sex to dismiss cases or rule in favor of the parties that had bribed them.⁴⁸

Judicial Service Investigations:

A Committee was set up by the then Chief Justice Mrs. Georgina Wood to investigate the bribery cases. Twenty-one lower court judges and seven high courts judges were sacked from the bench after the conclusion of investigations and appearance of the accused before the judicial committee.⁴⁹

Good Practices

Since the scandal, the Judiciary and Judicial Service have taken steps to strengthen integrity and ethics among their members. Apart from the Code of Conduct in the Constitution, the Judiciary have their own Code of Conduct.⁵⁰

The judiciary has also developed an Anti-Corruption Action Plan, implemented between 2017 and 2019.⁵¹ They also have an electronic service program that allows for citizens to obtain a lot of information and documents from their website.⁵² This serves to minimize human contact, and thus takes away the human element that is often associated with corruption.

The judiciary have also strengthened their relations with the public through their Public Relations and Complaints Unit. They have set up phone lines across the country to reach their complaints units. Citizens can even complain electronically.

⁴⁷ BBC. (2015, December 8). *Ghana dismisses Judges Guilty of Bribery Charges*. Accessed on December 28, 2020: <https://www.bbc.com/news/world-africa-35037318>.

⁴⁸ *Ibid*.

⁴⁹ Ghanaweb. (2015, December 7). *Judicial Scandal: 21 Judges Sacked*. Accessed on December 28, 2020: <https://www.ghanaweb.com/GhanaHomePage/NewsArchive/Judicial-scandal-21-judges-sacked-399177>.

⁵⁰ Code of Conduct for Judiciary Public Officers. Accessed on July 7, 2021: <http://www.judicial.gov.gh/jsfiles/Codeofethics.pdf>.

⁵¹ Anti-Corruption Action Plan for the Judiciary. Accessed on May 5, 2021: http://www.judicial.gov.gh/jsfiles/anti_corruption_action_plan.pdf.

⁵² Judicial Service Portal. Accessed on May 5, 2021: <http://www.judicial.gov.gh/index.php/e-services/ejustice>.

Deficiencies

The reporting platforms mentioned above have not been publicized widely enough. It has also not been posted at the premises of most law courts across the country. Beyond the issue of publication, there has been limited citizen engagement to assure the public of confidentiality and redress when issues are reported to the judiciary through the available platforms.

Article 12: Private sector

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
Yes	Yes	Moderate
Ghana has laws on maintenance of books and records, financial statement disclosures and accounting and auditing standards relating to the private sector, with sanctions for non-compliance. The country's Companies Act 1963 (Act 179), as amended by the Companies (Amendment) Act 2019, Act 992, is a cardinal law that regulates the business of the private sector. This law also provides for beneficial ownership disclosure.		

Ghana has had a fairly well-regulated private sector. The relation between business and politics however, has been a concern. There have been many allegations of politicians who own businesses in whole or part, and tend to award these businesses with government contracts and other beneficial packages. The Companies (Amendment) Act 2019, Act 992 contains a section on Beneficial Ownership, requiring companies to provide the names of the natural persons that own the business and their stake in the business.

Good Practices

The Registrar General's Department continues to work on the set-up for a beneficial ownership register in Ghana. The website of the Department currently contains requests for filing beneficial ownership information as part of the requirements for business registration.⁵³ Existing corporate entities have been given up to 30th June 2021 to complete their beneficial ownership registration, or face sanctions.⁵⁴

Deficiencies

It is becoming apparent that the beneficial ownership register in Ghana will not be publicly accessible. The Registrar General has confirmed that the register will be available to anti-corruption organizations such as the Ghana Police Service,

⁵³ Registrar General's Department portal. Accessed on May 5, 2021: <https://rgd.gov.gh/forms.html>.

⁵⁴ Ghana News Agency. (2021, February 3). *Provide beneficial ownership information by June 30 or face sanctions – Registrar-General*. Accessed on May 4, 2021: <https://www.myjoyonline.com/provide-beneficial-ownership-information-by-june-30-or-face-sanctions-registrar-general/>.

Financial Intelligence Centre, Economic and Organized Crime Office and the Commission on Human Rights and Administrative Justice. There would be restricted access for the business community and civil society who would need to make a request in order to obtain information from the register.⁵⁵ This is quite disappointing, considering that civil society organizations and the media have been more active in unravelling the political-business nexus that is based on influence, peddling and corruption. It is also quite disappointing because of the long and unpredictable turnaround time that is characteristic of such requests, as seen in Case Profile 5 above.

Article 13: Participation of society

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
Yes	Yes	Good
Citizens of Ghana enjoy the right to information, as provided in both the Constitution and the Right to Information Act, 2019. ⁵⁶ The participation of citizens in governance underpins Ghana's decentralized system (local government). There has been a lot of public education on corruption by the CHRAJ and the NCCE, supported by civil society organizations like the Ghana Anti-Corruption Coalition (GACC) and the Ghana Integrity Initiative (GII). The media have also been vocal in the anti-corruption fight as they enjoy a lot of freedom in what they publish and disseminate.		

Ghana runs a decentralized form of government where some power is given to local governments to determine and pursue their own development agenda. Ghana's decentralization program was instituted to allow citizens access to information relating to the running of their community and making inputs into their own development agenda. The Local Governance Act, 2016 (Act 936) details the functions of local government, the extent of their power and their responsibilities towards citizens.⁵⁷ Local governments are required by the National Development Planning Commission (NDPC) to undertake citizen consultations and submit evidence of such consultations before their medium-term development plans are approved by the NDPC.

Good Practices

Public institutions such as the Commission for Human Rights and Administrative Justice (CHRAJ) and the National Commission for Civic Education (NCCE) have

⁵⁵ Ghana News Agency. (2021, February 3). Provide beneficial ownership information by June 30 or face sanctions – Registrar-General. Accessed on May 4, 2021: <https://www.myjoyonline.com/provide-beneficial-ownership-information-by-june-30-or-face-sanctions-registrar-general/>.

⁵⁶ Right to Information Act. Accessed on May 20, 2021: <https://moa.gov.gh/right-to-information-act/>.

⁵⁷ Local Governance Act. Accessed on May 17, 2021: <http://lgs.gov.gh/wp-content/plugins/download-attachments/includes/download.php?id=4930>.

undertaken massive education and awareness-raising campaigns on corruption. Their efforts have been complemented by several civil society organizations, particularly the Ghana Anti-Corruption Coalition (GACC) and the Ghana Integrity Initiative (GII).

In recent times, the country has passed the Right to Information Act, 2016⁵⁸ (Act 989) to guarantee access to information from public institutions for citizens.⁵⁸ This will help journalists access public information easily and quickly, and further promote the work of the media. The media in Ghana have played a critical role in exposing corruption in Ghana, enjoying a lot of freedom in what they publish and disseminate without requiring any form of licensing in order to publish. Media freedom is enshrined in chapter 12 of Ghana's constitution.⁵⁹ In July, 2001 the Parliament of Ghana repealed the country's Criminal Libel and Seditious Laws, paving the way for journalists to report and publish without the fear of going to jail.⁶⁰ Ghana has ranked in the top spot for media freedom in Africa for many years. The country currently ranks number three in Africa on the World Press Freedom Index.⁶¹

Deficiencies

The Right to Information Act, 2019 is yet to be truly tested since the structures that ought to support this right have not been fully instituted. The current climate in Ghana has been deemed unsafe for journalists as a culture of impunity for attacks against media personnel has been allowed to continue.⁶² The case study below illustrates one such example.

Case Profile 7: Ghana - A Tale of Two Media Freedoms

Background:

After almost twenty years, Ghana's Parliament finally passed the Right to Information (RTI) bill on 26th March, 2019.⁶³ The President of Ghana gave assent

⁵⁸ Right to Information Act. Accessed on May 20, 2021: <https://moa.gov.gh/right-to-information-act/>.

⁵⁹ Constitution of Ghana. Accessed on August 5, 2021: <https://constitutionnet.org/sites/default/files/Ghana%20Constitution.pdf>.

⁶⁰ West African Journalists Association. (2001, July 31). *Ghana – Criminal Libel Law Repealed*. Accessed on December 28, 2020: [https://ifex.org/criminal-libel-law-repealed/#:~:text=\(WAJA%20FIFEX\)%20%E2%80%93%20On,of%20journalists%20in%20the%20past](https://ifex.org/criminal-libel-law-repealed/#:~:text=(WAJA%20FIFEX)%20%E2%80%93%20On,of%20journalists%20in%20the%20past).

⁶¹ World Press Freedom Index. Accessed on July 28, 2021: <https://rsf.org/en/ranking>.

⁶² MFWA. (2018, April 10). *17 Journalists attacked in 15 Months*. Accessed on December 27, 2020: <https://www.mfwa.org/17-journalists-attacked-in-15-months-the-sad-story-on-safety-of-journalists-in-ghana/>; <https://www.graphic.com.gh/features/features/ghana-news-journalists-under-attack-in-our-democracy.html>; <https://www.article19.org/resources/ghana-attacks-on-journalists/>.

⁶³ Sharban, A.R. (2019, March 27). *Ghana Parliament passes Right to Information Law after long Delays*. Accessed on December 28, 2020:

to the bill into law on May 21, 2019.⁶⁴ The country is now putting the structures in place to fully implement the Right to Information law.

The journey to achieving the Right to Information (RTI) however, was not an easy one. In 1999, the Institute of Economic Affairs (IEA) drafted an RTI Bill for Ghana. This Bill was reviewed in 2003, 2005 and 2007 before it was presented in Parliament for the first time in 2010. Since then, the Bill has been considered at various stages by the different Parliaments until it was passed in March 2019. It is important to mention the role which civil society, including the media, played in uniting to support the bill and raising awareness on the importance of this law for the country.

The RTI is very good news for the work of the media. It means that they can use official channels to request information from public officials. It also means that there would be relatively limited need for dangerous investigative journalism which could, since journalists can directly request the information they want as a right by means of RTI legislation.

Journalists Under Attack

There have been increasing attacks on journalists working in Ghana over the last few years. On 16th January, 2019 Ahmed Suale, an investigative journalist who worked with Tiger Eye, a private investigative organization, was shot dead in his car at Madina, a suburb of Accra.⁶⁵ Police investigations revealed that this was an assassination. Ahmed Suale had been involved in many high-profile investigative pieces as he worked with Ghana's top investigative journalist, Anas Aremeyaw Anas.

Furthermore, the Media Foundation for West Africa (MFWA) reported the story of the brutalization of journalist Latif Iddrisu in March 2018 by the police in Ghana. Latif Iddrisu suffered a fractured skull after being beaten by the police at headquarters for crossing their path while they were attempting to disperse a rowdy crowd.⁶⁶

<https://www.africanews.com/2019/03/27/ghana-parliament-passes-right-to-information-law-after-long-delays/>.

⁶⁴ Sharban. A.R. (2019, May 22). *Ghana President assents to Right to Information Bill*. Accessed on December 28, 2020: <https://www.africanews.com/2019/05/22/ghana-president-assents-to-right-to-information-bill/>.

⁶⁵ Gunter, J. (2019, January 30). *Murder in Accra: The Life and Death of Ahmed Hussein-Suale*. Accessed on December 28, 2020: <https://www.bbc.com/news/world-africa-47002878>.

⁶⁶ MFWA. (2018, April 10). *17 Journalists attacked in 15 Months*. Accessed on December 27, 2020: <https://www.mfw.org/17-journalists-attacked-in-15-months-the-sad-story-on-safety-of-journalists-in-ghana/>.

The MFWA also reported eleven similar cases of attacks on journalists while carrying out their work.⁶⁷ In the first six months of 2020, there were five high profile attacks on journalists across the country.⁶⁸ The perpetrators included state security personnel, politicians and some citizens.

Article 14: Measures to prevent money-laundering

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
Yes	Yes	Poor
Ghana has legislation and institutions to counter money laundering and terrorism financing. The Anti-Money Laundering Act 2008 (Act 749) as amended by the Anti-Money Laundering (Amendment) Act 2014 (Act 874) is a pivotal law in this regard. The country also has a number of institutions that are responsible for checking money laundering and the financing of terrorism. These include the Financial Intelligence Centre (FIC), the Economic and Organized Crime Office (EOCO), the Bank of Ghana and the Securities and Exchange Commission. The country has worked well with international institutions such as the Inter-Governmental Action Group against Money Laundering in West Africa (GIABA), West African Police Information System (WAPIS) and INTERPOL National Centre Bureau (NCB). However, Ghana was recently (May, 2020) blacklisted on the European Union's money laundering checklist for failing to comply with checks that could forestall possible money laundering.		

Ghana has enacted the Anti-Money Laundering Act 2008 (Act 749) as amended by the Anti-Money Laundering (Amendment) Act 2014 (Act 874).⁶⁹ The country has also established the Financial Intelligence Centre (FIC), and reviewed the Centre's Anti-Money Laundering (AML) and Countering the Financing of Terrorism (CFT) Laws, and issued regulations and guidelines to strengthen the regulatory and supervisory framework on AML/CFT. The Guidelines also prescribe sanctions for non-compliance, including administrative penalties.⁷⁰

Ghana has adopted the multiple regulators model. The Bank of Ghana (BOG), the Securities and Exchange Commission (SEC) and the National Insurance Commission (NIC) are the prominent regulatory bodies for financial institutions in relation to compliance on Anti-Money Laundering (AML) and Countering the Financing of Terrorism (CFT).

⁶⁷ *Ibid.*

⁶⁸ Article 19. (2020, August 18). *Ghana: Attacks on Journalists on the Rise with Impunity*. Accessed on January 9, 2021: <https://www.article19.org/resources/ghana-attacks-on-journalists/>.

⁶⁹ Anti-Money Laundering Amendment Act. Accessed on June 12, 2021: <https://www.mint.gov.gh/wp-content/uploads/2017/06/Anti-Money-Laundering-Ammendment-Act-2014-Act-874.pdf>.

⁷⁰ AML-CFT Guidelines. Accessed on June 12, 2021: <https://www.bog.gov.gh/wp-content/uploads/2019/09/Revised-AML-CFT-Guideline-AS-AMENDED-Final.pdf>.

As regards measures to detect and monitor the movement of cash and appropriate negotiable instruments across borders, Ghana practices cash-border declaration system requirements, complete with threshold and sanctions for non-compliance.

Section 23 (20)-(22) of the Anti-Money Laundering Act 2008 (Act 749) as amended by the Anti-Money Laundering (Amendment) Act 2014 (Act 874) requires accountable institutions that undertake activities that include wire transfers, including money or value transfer services (MVTs), to maintain information prescribed by relevant regulations.⁷¹

Good Practices

In terms of cooperation among institutions, Ghana has legislation and practices that enable cooperation between national institutions and encourage information sharing. The EOCO and the CHRAJ share information relatively freely. The Ghana Police Service works very well with the FIC and the EOCO. The Service also has a formal working relationship (Memorandum of Understanding) with several principal institutions.⁷²

Ghana is part of international efforts to counter money laundering and the financing of terrorism. As a member of the Economic Community of West African States (ECOWAS), Ghana is also a member of the Inter-Governmental Action Group against Money Laundering in West Africa (GIABA). Therefore, Ghana implements the Financial Action Task Force (FATF) standards and other relevant international instruments, including ECOWAS decisions, with a view to combating money laundering and terrorist financing. GIABA has significant influence on Ghana's AML/CFT system through its mutual evaluation process and other compliance programs. Ghana is also a member of the West African Police Information System (WAPIS) and the INTERPOL National Centre Bureau (NCB).

Deficiencies

Despite all these instruments, Ghana's ability to comply with checks that could forestall possible money laundering has been limited. The FIC has received 4,446 suspicious transactions reports⁷³ between 2012 and April 2021.⁷⁴ However, these reports may be much less than the actual suspicious transactions taking place. The country has been blacklisted by the European Union (EU) for this. The case profile

⁷¹ Anti-Money Laundering Amendment Act. Accessed on June 12, 2021:

<https://www.mint.gov.gh/wp-content/uploads/2017/06/Anti-Money-Laundering-Amendment-Act-2014-Act-874.pdf>.

⁷² These institutions are: the Economic and Organized Crime Office; the Bank of Ghana; the National Pension Regulatory Authority; the National Insurance Commission; the Securities and Exchange Commission; the Narcotics Control Board; the Ghana Immigration Service, and the Ghana Revenue Authority.

⁷³ Financial Intelligence Centre portal. Accessed on June 11, 2021:

<https://fic.gov.gh/index.php>.

⁷⁴ Amoako, Nana [FIC], Personal Communication. May 11, 2021.

below provides details. Ghana has already put in place the legislative framework and structures to prevent money laundering. It is important that the appropriate institutions undertake monitoring to ensure compliance.

Case Profile 8: Ghana on EU Money Laundering Blacklist

Background:

The EU Commission announced on 7th May 2020 that Ghana was among 12 countries showing “significant threats” to the EU’s financial system, owing to deficiencies in the anti-money laundering and counter-terrorist financing frameworks.⁷⁵ Under the EU’s Anti-Money Laundering Directive (AMLD), the Commission has a legal obligation to identify high-risk third countries with strategic deficiencies in their regime regarding AML/CFT.

In reacting to this announcement, Elikem Nutifafa Kuenyehia, a Ghanaian lawyer and entrepreneur in Accra, says “The key challenge, as with most legal matters in Ghana, is enforcement.”⁷⁶ Although the structures for anti-money laundering have been instituted, it takes monitoring and reports for an AML regime to work. Financial institutions for instance have a responsibility to report suspicious transactions per the AML/CFT Guidelines. However, as reported by Mr. Kuenyehia, the challenge is limited reports of such transactions for the appropriate authorities to take action.

⁷⁵ European Commission. (2020, May 7). *Commission Steps up Fight against Money Laundering and Terrorist Financing*. Accessed on March 30, 2021: https://ec.europa.eu/commission/presscorner/detail/en/IP_20_800.

⁷⁶ Whitehouse, D. (2020, May 14). *Ghana up Enforcement to Avoid EU Money-Laundering Blacklist*. Accessed on March 30, 2021: <https://www.theafricareport.com/27921/ghana-up-enforcement-to-avoid-eu-money-laundering-blacklist/>.

CHAPTER V

Article 51: General provision

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
Yes	Yes	Moderate
Ghana's laws, specifically, the Mutual Legal Assistance Act, 2010 (Act 807) obliges the country to work with foreign entities on asset recovery.		

According to Section 64 of the Mutual Legal Assistance Act, 2010 (Act 807),⁷⁷ Ghana will return the proceeds of crime obtained through a court order to the legitimate owner, even if such owner is a foreign entity. Ghana will also acquiesce to the request of a foreign entity to return confiscated property to them.

There is no record that Ghana has successfully cooperated with another country to return the proceeds of crime under this law. However, the country has taken the first step by ensuring that there is legislation to support such an action.

The authors did not come across evidence that the Mutual Legal Assistance Act, 2010 (Act 807) had ever been invoked.

Article 52: Prevention and detection of transfers of proceeds of crime

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
Yes	Yes	Moderate
The Anti-Money Laundering Act, 2007 (Act 749) requires financial institutions to submit records on account holders and financial transactions. The law also requires a five-year minimum record keeping in both soft and hard copies. The law prohibits the establishment of shell banks and transactions with such companies. Ghana's Public Office Holders (Declaration of Assets and Disqualification) Act, 1998 (Act 550) mandates public officials to declare their assets and liabilities to the Auditor General.		

Sections 21, 23, 30 and 37 of the Anti-Money Laundering Act, 2007 (Act 749) as amended apply to this article. Act 749 captures financial institutions as part of the term 'accountable institutions.' The Act prescribes responsibilities for the accountable institutions to submit records on both account holders and transactions.

Section 23 of the Anti-Money Laundering Act, 2007 (Act 749) prohibits the establishment of shell banks, or the conduct of business relationships with such institutions where a physical presence has not been established. Ghana follows the

⁷⁷ Mutual Legal Assistance Act. Accessed on June 17, 2021:
<http://eoco.org.gh/resources/mutual-legal-assistance-act-2010-act-807/>.

Financial Action Task Force (FATF) recommendations,⁷⁸ and submits to its processes.⁷⁹

Good Practices

There is a five-year legal requirement on record keeping for financial institutions. Banks in Ghana comply with this requirement. They keep records in both hard and soft copies for at least the legal minimum period of five years.

Deficiencies

Article 286 (5) of Ghana's Constitution and the Public Office Holders (Declaration of Assets and Disqualification) Act, 1998 (Act 550)⁸⁰ mandates public officials to declare their assets and liabilities to the Auditor General. However, compliance has been very low.⁸¹ The Act requires public officials to declare all their assets and liabilities, but the declaration is not published. It is sealed away and kept at the Auditor General's office until the declarant is under investigation requiring that the declaration be opened. Although Act 550 mentions that sanctions will be applied for non-compliance, the specific sanction is not mentioned and left to the discretion of the Commission for Human Rights and Administrative Justice (CHRAJ).

Article 53: Measures for direct recovery of property

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
No	No	N/A
Ghana needs to review the EOCO and OSP Acts to be in compliance with this Article.		

Deficiencies

The Republic of Ghana is not in compliance with this Article. To be compliant, Ghana must amend its EOCO and OSP Acts. The amendment will permit another State Party to initiate civil action in Ghana's courts to establish title to or ownership of

⁷⁸ Financial Intelligence Centre. (2019). *Money Laundering Typology Studies Report Developed by the Financial Intelligence Centre, Ghana for Accountable Institutions*. Available at: <https://fic.gov.gh/index.php>.

⁷⁹ Business and Financial Times. (2021, May 13). *Ghana Ready to be taken off EU AML blacklist – BoG*. Accessed on August 4, 2021: <https://www.msn.com/en-xl/africa/ghana/ghana-ready-to-be-taken-off-eu-aml-blacklist-%E2%80%93-bog/ar-BB1fACbP#:~:text=All%20is%20set%20for%20Ghana,Joseph%20France%2C%20has%20disclosed>.

⁸⁰ Public Office Holders (Declaration of Assets and Disqualification) Act. Accessed on March 29, 2021: https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/library-files/Ghana_Disclosure%20Act%20550_1998_en.pdf.

⁸¹ Ghanaweb. (2020, January 23). *Audit Service chases Public Officials to Declare Assets*. Accessed on March 17, 2021: <https://www.ghanaweb.com/GhanaHomePage/NewsArchive/Audit-Service-chases-public-officials-to-declare-assets-845452>.

property acquired through the commission of an offence. The amendment will also permit its courts to order those who have committed offences established in accordance with this Convention to pay compensation or damages to another State Party.

Article 54: Mechanisms for recovery of property through international cooperation in confiscation

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
Yes	Yes	Poor
Section 72 of the Economic and Organized Crime Act, 2010 (Act 804) and Section 55 and 56 of the Mutual Legal Assistance Act, 2010 (Act 807) are permissive on compensation, and legal ownership claims, respectively. However, Ghana needs to build staff capacity at the EOCO and other relevant state institutions on asset tracing and tracking.		

Ghana has provided for this Article in Section 72 of the Economic and Organized Crime Act, 2010 (Act 804),⁸² which provides: “the Court may order restitution to be made or compensation to be paid to a victim of a serious offence under this Act.”⁸³

Deficiencies

On the issue of another State Party’s claim as a legitimate owner of property, Ghana has Section 55 and 56 of the Mutual Legal Assistance Act, 2010 (Act 807) covering this. These laws are enforceable by authorities. However, there have not been practical cases showing this enforcement.

Article 55: International cooperation for purposes of confiscation

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
Yes	Yes	Poor
Section 24 of the Economic and Organized Crime Act, 2010 (Act 804) gives the EOCO the power to freeze and seize property without a judicial order for fourteen working days.		

Section 24 of the Economic and Organized Crime Act, 2010 (Act 804) gives the EOCO the power to freeze and seize property without a judicial order for fourteen working days. Beyond fourteen working days, a court needs to confirm the freezing and seizure order. The freezing order expires automatically if the suspicious person is not charged within twelve months.

Deficiencies

⁸² Economic and Organized Crime Act. Accessed on May 5, 2021: <https://www.mint.gov.gh/wp-content/uploads/2017/06/EOCO-Act-804.pdf>.

⁸³ *Ibid.*

The authors found no data on the application of this section of the EOCO Act.

Article 56: Special cooperation

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
Yes	Yes	Poor
Section 78 of the MLA Act, Act 807 permits voluntary assistance (special cooperation). Beyond legislation, the authors found no evidence of enforcement.		

Section 78 of the MLA Act, Act 807 covers voluntary assistance. The Act states that:

“Where the Minister is of the opinion that assistance may be offered to a foreign State or foreign entity for the purpose of a criminal investigation without a request from that State or entity, the Minister shall inform the Central Authority of the foreign State or competent authority of the foreign entity concerned with stated reasons for the intended purpose of the assistance.”⁸⁴

Beyond legislation, the authors found no evidence of enforcement.

Article 57: Return and disposal of assets

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
Yes	Yes	Poor
Section 64(1) and (2); section 64(3) (b); section 64 (3); section 64 (5) and section 13 (3) of the MLA Act, Act 807 makes provisions for the disposal and return of assets to their legitimate owners. There just have been no cases where these provisions have been used yet.		

The relevant legislation has been enacted. However, no evidence of cases where these provisions have been used was found.

Article 58: Financial intelligence unit

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
Yes	Yes	Moderate
Ghana has established a Financial Intelligence Centre (FIC). The Anti-Money Laundering Act 2008 (Act 749) as amended by the Anti-Money Laundering (Amendment) Act, 2014 Act 874, establishes the Financial Intelligence Centre (FIC) (section 4).		

Ghana has established a Financial Intelligence Centre (FIC). The Anti-Money Laundering Act 2008 (Act 749) as amended by the Anti-Money Laundering

⁸⁴ Mutual Legal Assistance Act. Accessed on May 17, 2021: https://sherloc.unodc.org/cld/document/gha/2010/mutual_legal_assistance_act.html.

(Amendment) Act, 2014 Act 874, establishes the Financial Intelligence Centre (FIC) (section 4).

Good Practices

The FIC receives, analyses, and disseminates information to the appropriate institutions on suspicious transaction reports. The FIC also assists in cases involving money-laundering and related crimes. The Centre is now keeping data on suspicious transaction reports, visible on their website.⁸⁵

Deficiencies

The FIC is still in the process of building institutional capacity, as well the capacity of key stakeholders such as financial institutions to detect suspicious transactions and report to the FIC. It is fair to say that the FIC and its partners are now catching up on this area of crime.

Article 59: Bilateral and multilateral agreements and arrangements

Compliance	Implementation at the Legislative/Policy level	Practical Enforcement
Yes	Yes	Moderate
Article 55, paragraph 6 of this Convention applies, mutatis mutandi, to this article of the Convention.		

There is very limited relevant data on this section. The FIC's most recent published report (2016) shows that between 2012 and 2016, 1,871 suspicious transaction reports (STR) were received. Banks accounted for 90% of total STRs received from 2012 to 2016, savings and loans companies accounted for 4.7% and others comprised insurance and capital market operators, accounting for 5.3%.⁸⁶

⁸⁵ Financial Intelligence Centre portal. Accessed on May 17, 2021:
<https://fic.gov.gh/index.php>.

⁸⁶ Financial Intelligence Centre. (2016). *Annual Report - 2016*. Available at:
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V. Recent Developments

Resignation of Ghana's First Special Prosecutor

One key issue that was consistently raised in the assessment of the implementation of the articles related to chapters II and V of the UNCAC is enforcement. Ghana has done quite well in the area of institutions. However, the effectiveness of these institutions also depends on leadership. This is why in January 2018, the appointment of Mr. Martin Amidu, a seasoned anti-corruption crusader and former Attorney General, to the position of Special Prosecutor in the newly established Office of the Special Prosecutor (OSP) was widely welcomed by Ghanaians.⁸⁷ The OSP was also met with high expectations, as Ghanaians were hoping to see the prosecution of corrupt public officers and their co-conspirators in the private sector.

On 16th November 2020, Mr. Martin Amidu, the Special Prosecutor, resigned from his job citing interferences from the government in his work.⁸⁸ Mr. Amidu's resignation came after he had undertaken a corruption risk assessment into the country's Agyapa Mineral Royalties deal. Mr. Amidu's report revealed that the deal had not been transparent and that there was potential bid-rigging, among other forms of corruption involved. Further, he said that the government was trying to get him to alter the corruption risk assessment and make it more favorable.⁸⁹

Mr. Amidu's resignation has brought the OSP into the spotlight. The OSP was established as an independent anti-corruption office specializing in the prosecution of corruption. Mr. Amidu's allegation of interference has dented the perception that the office will be independent in pursuit of its mandate. It has also provoked discussions about whether there was any real political commitment from the President and the executive branch of government to see the office succeed. The biggest effect however, is that it has diminished Ghanaians hope of successfully combatting corruption. The apparent lack of independence is also expected to discourage genuine anti-corruption fighters from seeking to succeed Mr. Amidu as Special Prosecutor.

⁸⁷ Citi. (2018, January 11). *Nana Addo names Martin Amidu as Special Prosecutor*. Accessed on December 29, 2020: <https://citifmonline.com/2018/01/nana-addo-names-martin-amidu-special-prosecutor/>.

⁸⁸ Nyavi, G.A. (2020, November 16). *Martin Amidu resigns as Special Prosecutor*. Accessed on December 29, 2020: <https://www.graphic.com.gh/news/general-news/ghana-news-martin-amidu-resigns-as-special-prosecutor.html>.

⁸⁹ Hawkson, E. (2020, November 16). *Why Martin Amidu resigned as Special Prosecutor*. Accessed on December 29, 2020: <https://www.graphic.com.gh/news/politics/why-martin-amidu-resigned-as-special-prosecutor.html>.

VI. Recommendations

The recommendations below are made relative to the UNCAC articles.

Chapter II: Preventive measures

Article 5: Preventive anti-corruption policies and practices

- Undertake a mid-term assessment of the effectiveness of the National Anti-Corruption Action Plan. The assessment should focus on capacity, structures and outcomes.

Article 7 & 8: Public sector / codes of conduct for public officials

- Make asset declarations public and accessible in a standardized online format, and put in place a system of effective and dissuasive sanctions for non-compliance with the asset disclosure requirements.
- Establish a digital company registry and beneficial ownership registry to facilitate research by public sector officials seeking to review declarations made on assets, and to verify these claims. The asset declaration regime should also have mechanisms to ensure compliance, verification, publication and explicit sanctions.

Article 9: Public procurement and management of public finances

- Facilitate the absolute use of the e-procurement system (GHANEPs) in Ghana in open data format.

Article 10: Public reporting

- Publicize corruption reporting platforms widely and regularly.
- Make corruption reporting convenient and confidential by adopting electronic platforms.
- The CHRAJ is an independent body that deals with receiving reports of corruption. It is important that they are well resourced to play this role.

Article 11: Measures relating to the judiciary and prosecution services

- Sustain and update the Judicial Service's Anti-Corruption Action Plan.
- Publicize the Judicial Service's corruption reporting platforms widely and regularly to citizens.

Article 12: Private sector

- Complete the beneficial ownership register and make it publicly accessible.

Article 13: Participation of society

- Take appropriate actions to protect the freedom of the media.

Article 14: Measures to prevent money-laundering

- Improve the monitoring of financial activities and enhance inter-agency collaboration.

Chapter V: Asset Recovery

- Increase cooperation among institutions, including private financial institutions, to help discover money laundering schemes.

VII. Annexe

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