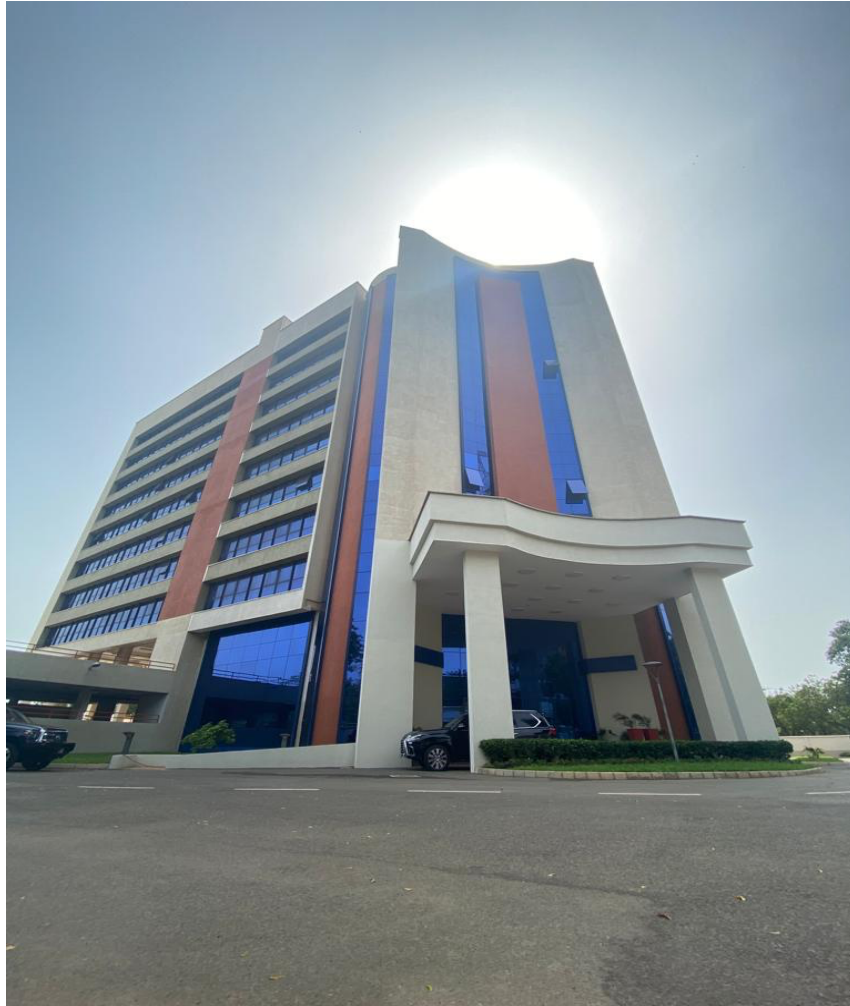




Half Yearly Report

31 December 2024



A Publication of the Office of the Special Prosecutor, The Republic of Ghana
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Preface

It is my honour to present the Sixth Half Yearly Report under my tenure as the Special Prosecutor of the Republic, pursuant to section 3(3) of the Office of the Special Prosecutor Act, 2017 (Act 959). This report highlights the investigations and prosecutions conducted by the Office of the Special Prosecutor (OSP) and developments in respect of the operations of the Office spanning the period 1 July 2024 to 31 December 2024.

During this period, the OSP sustained its efforts to fulfil its corruption-prevention mandate through targeted engagement with key stakeholders and the public, as well as the implementation of strategic measures to curb corruption and related activities. In alignment with this mandate and to highlight the general elections of 2024, the Office launched a comprehensive campaign of sensitisation on the paramountcy of upholding the integrity of the electoral process.

This initiative had the object of raising awareness about the damaging effects of electoral corruption, promoting ethical conduct, and encouraging the public to reject all forms of manipulation or bribery within the electoral system. The campaign also underscored the OSP's determination to investigate and prosecute individuals involved in vote buying and selling. Employing both traditional and social media platforms, alongside targeted outreach, the Office sought to empower citizens to actively safeguard Ghana's democratic processes, ensuring elections are conducted fairly, transparently, and free from corruption.

The OSP extends its congratulations and best wishes to the President-elect, John Dramani Mahama. The Office notes that anti-corruption and good governance featured prominently in his campaign, particularly the promise of Operation Recover All Loot (ORAL). The OSP welcomes initiatives aimed at supporting, equipping, and enhancing its capacity to investigate, prosecute, and recover assets which are the proceeds of corruption and corruption-related offences. Additionally, the Office underscores the importance of strengthening Ghana's anti-corruption legal framework to aid in the detection, investigation, and prosecution of corrupt activities. This includes the establishment of specialised courts, the enhancement of the mandate and reach of the OSP, and the introduction of a reverse burden of proof in pursuance of Article 19(16)(a) of the Constitution to suppress and repress unexplained wealth.

As the year concludes, the Office reaffirms its steadfast commitment to its mandate and looks forward to advancing its work in the year ahead.



Kissi Agyebeng
The Special Prosecutor
The Republic of Ghana
31 December 2024

I Introduction

- 1.1 The Office of the Special Prosecutor is the flagship anti-corruption institution in Ghana. It functions as a specialised autonomous investigative and prosecutorial agency. Its powers and functions are founded on the Office of the Special Prosecutor Act, 2017 (Act 959) and its additional legislative instruments – the Office of the Special Prosecutor Regulations, 2018 (L.I. 2373), governing the management of human capital and discipline and the Office of the Special Prosecutor (Operations) Regulations, 2018 (L.I. 2374), outlining operational protocols. Further, the mandate of the office extends to the Criminal Offences Act, 1960 (Act 29); the Criminal and Other Offences (Procedure) Act, 1960 (Act 30); the Public Procurement Act, 2003 (Act 663); and any other law enforcement enactments in the context of corruption and corruption-related offences.
- 1.2 The mandate of the Office is primarily four-fold – investigating suspected or alleged corruption and corruption-related cases;¹ prosecuting suspected offenders; recovering and managing assets; and taking steps to prevent corruption.
- 1.3 The Office exercises full police and law enforcement and security powers in the performance of its functions.
- 1.4 The Office is independent and unique in its mandate. Its independence, by law, is assured in the proper sense, as the Special Prosecutor retains full authority and control over the initiation, investigation, prosecution and conduct of cases.
- 1.5 The mandate of the Office encompasses the authority to investigate and prosecute public officials, private individuals, as well as politically exposed persons – that is, individuals entrusted with significant public roles in Ghana or abroad, including senior officials from political parties, government, judiciary, and the military. This category also includes individuals who have served as executives in foreign countries, senior political party officials abroad, or immediate family members and close associates of such persons.
- 1.6 The Office is the first of its kind in the history of the country and it is not comparable to any State agency or institution that existed or now exists in the Republic.

¹ See www.osp.gov.gh for an expansive list of corruption and corruption-related offences.

II Developments

General Elections

- 2.1 In December 2024, the Electoral Commission conducted general elections for the election of the Sixth President and Members of the Ninth Parliament of the Fourth Republic. The Office deployed its covert and investigation operatives to monitor, suppress and repress the falsification of returns at the elections.
- 2.2 The Office has been investigating cases of vote-buying and vote-selling, spanning internal party contests to the general elections. The Office has also received several petitions from candidates and members of the public alleging corruption, intimidation, impersonation, and falsification of election results.
- 2.3 Electoral corruption threatens the integrity of our elections and undermines Ghana's democracy. The Office is committed to investigating and prosecuting electoral offences, ensuring that those responsible are held accountable and that the electoral process remains free from corruption. The Office will engage stakeholders to amplify its charge in rooting out electoral corruption in Ghana.

Airbus SE

- 2.4 On 8 August 2024, the Office presented its findings in respect of investigation into alleged bribery of high-ranking Ghanaian officials (especially former President John Dramani Mahama) by Airbus SE, through intermediaries, in respect of the sale of military transport aircraft by Airbus SE to the Republic of Ghana between 2009 and 2015. The investigation was conducted upon a referral by the President of the Republic.
- 2.5 The central allegation was that former President Mahama had employed his brother of the full blood, Samuel Adam Foster (also known as Samuel Adam Mahama) and his associates as agents of Airbus SE in a bribery scheme to secure the purchase by Ghana of military transport aircraft from Airbus SE.
- 2.6 The Office stressed that notwithstanding definitive pronouncements by courts in the United Kingdom (UK) and the United States (US) on the accepted culpability of Airbus for bribery in relation to the sale to Ghana of C-295 military transport aircraft, it was imperative that criminal investigations be carried out by relevant Ghanaian authorities for several reasons – including the reckoning that Ghanaian authorities did not participate in the investigations leading to the judicial outcomes in the UK and US; the foreign judicial decisions only established criminal culpability in the context of the laws of the two jurisdictions, which did not necessarily apply in Ghana; and that the foreign judicial outcomes did not include and cover the referenced individuals.

- 2.7 The Office noted that in accordance with the laws of Ghana, there was nothing remarkable about the deal and it certainly would not have found its way in the UK and US judicial outcomes and made headlines around the world but for the involvement of former President Mahama and his younger brother of the full blood, Foster and his associates, as recounted in the UK and US judicial outcomes.
- 2.8 The Office found no evidence that former President Mahama was involved in or played any role in the procurement and maintenance of the agency relationship between Airbus SE and Foster and his associates in respect of the purchase by the Government of Ghana of military transport aircraft from Airbus SE.
- 2.9 It appeared to the Office that Foster and his associates became involved as intermediaries in the Airbus-Ghana deal after the decision by the Government of Ghana in preference of the C-295 aircraft. Therefore, it seemed that Foster's Airbus SE intermediary role at the time his brother served as the Vice President of Ghana was a case of luckless coincidence that attracted the disapproval of the UK and US authorities.
- 2.10 The Office found that there were direct communications and meetings between former President Mahama and officials of Airbus SE to close the deal. However, it appeared to the Office that former President Mahama was actuated by good intentions on behalf of the Republic.
- 2.11 The Office found no evidence that suggested that the involvement of Foster as an intermediary of Airbus and the direct communications and meetings between former President Mahama and officials of Airbus SE to close the deal between Airbus and the Government of Ghana amounted to any corruption and corruption-related offence in respect of which the Office has a mandate.
- 2.12 However, the Office stressed that such close proximity dealings by elected high officials of the Republic and their kin and close associates on behalf of the Republic should neither be viewed favourably nor encouraged – as they give rise to reasonable suspicion of influence peddling and conflict of interest. Never mind any intended good faith. Therefore, the President and Vice President should be insulated from such direct commercial dealings.
- 2.13 The Office found no evidence, circumstantial or direct, which suggested that Foster and his associates were actually paid bribes, and which bribes were to be transmitted to former President Mahama. The Office found no evidence that bribes were actually paid to former President Mahama.
- 2.14 The Office found that to all intents and purposes and objectively viewed, an agency relationship existed between Airbus SE and Foster and his associates by which Foster and his associates acted as business partners of Airbus SE in respect of the Airbus-Ghana deal, and under which Foster and his associates were to be remunerated

success-based commission payments. This was a typical arrangement instituted by Airbus SE, by which it contracted third parties as business partners to increase its international footprint and to assist it in winning sales contracts in numerous jurisdictions. On this basis, when Airbus SE made a successful sale of aircraft, it would ordinarily pay a business partner a commission-based percentage value of the sale, or a fixed amount of the aircraft. In this context, Airbus SE took the benefit of the agency arrangement with Foster and his associates and the services they provided to Airbus SE for a considerable length of time.

- 2.15 On this score, while the accepted facts in the two foreign jurisdictions are that the employees of Airbus SE designed the payments to the intermediaries as bribes intended to court favour with Ghanaian public officials; the intermediaries, on the other hand, appeared to expect and received the payments as their legitimate expectation under an arrangement of success-based commissions for the sale of the military transport aircraft to the Government of Ghana. And their actions (in whichever way viewed) were calculated as businessmen expecting their lawful paychecks and not as conduits of a bribery scheme.
- 2.16 The Office found that the UK and US judicial outcomes did not include and cover the referenced individuals. The agreed settlements were reached by the UK and US authorities with Airbus SE only. And it appeared that Airbus SE accepted criminal culpability for bribery for itself and also vicariously on behalf of the referenced individuals, including its employees, agents, business partners, and Ghanaian public officials. And that the referenced individuals appeared not to have been direct subjects of the investigations by the UK and US authorities and were not afforded the opportunity, if they were so minded to take it, to explain their actions and to present exculpatory evidence, if any.
- 2.17 The Office opined that it was unaware of any such analogous proceedings or framework in Ghana by which an entity could vicariously accept wholesale criminal responsibility on behalf of another, especially where that other was not a direct subject of the investigation and was available to answer for himself but was not afforded the opportunity to do so and to present any exculpatory evidence he may have.
- 2.18 In the reckoning of the Office, the nature and structure of Ghana's statutory prohibitions and our jurisprudence on corruption and corruption-related offences do not lend themselves to founding criminal culpability in respect of the referenced individuals in the context of the UK and US judicial outcomes.
- 2.19 The Office found no evidentiary basis upon which to conclude that Foster and his associates acted as conduits of bribery between the employees of Airbus SE and former President Mahama or any other public official. In addition, the Office found no evidentiary basis that suggested that Foster and his associates received payments

from Airbus SE with the intention of bribing former President Mahama or any other public official. Further, the Office found no evidentiary basis that suggested that former President Mahama or any other public official was paid bribes by Foster and his associates in respect of the purchase by the Government of Ghana of military transport aircraft from Airbus SE. Then again, the Office found no evidentiary basis that suggested that former President Mahama or any other public official was induced to improperly favour or did improperly favour Airbus SE in respect of the purchase by the Government of Ghana of military transport aircraft from Airbus SE.

- 2.20 Consequently, the Special Prosecutor directed the closure of the OSP investigation and declared that the OSP would not institute criminal proceedings against any person in respect of the investigation.

Challenge against the Mandate of the OSP

- 2.21 On 8 September 2023, Kenneth Kwabena Agyei Kuranchie, the Editor-in-Chief of the *Daily Searchlight* newspaper filed a writ in the Supreme Court contending, in effect, that the mandate of the OSP was unconstitutional. Mr. Kuranchie failed to comply with the Rules of Court, which required him to file a statement of case within fourteen(14) days after taking out the suit.
- 2.22 On 4 July 2024, about nine(9) months after issuing the writ, Mr. Kuranchie, who had still not filed a statement of case, filed a notice of discontinuance of the writ with liberty to reapply. The next day, he filed a fresh writ in respect of the same subject matter, while the 8 September 2023 writ was still pending. A hearing notice was issued for 17 July 2024 for the consideration of the first writ and Mr. Kuranchie's notice of discontinuance.
- 2.23 When the case came up for hearing on 17 July 2024, the Supreme Court struck out the 8 September 2023 writ without liberty to reapply. The decision meant that Mr. Kuranchie's prayer for liberty to reapply was refused. That is to say – he was barred from filing another writ on the same subject matter of challenging the constitutionality of the establishment of the OSP. Therefore, he was not at liberty to, and he had not obtained liberty to file the second writ. In effect, the Supreme Court decision rendered Mr. Kuranchie's second writ otiose.
- 2.24 Notwithstanding this outcome, Mr. Kuranchie persisted in his bid for a declaration that the mandate of the OSP was unconstitutional. On 8 August 2024, he invoked the review jurisdiction of the Supreme Court urging the court to review its 17 July 2024 order, which struck out the 8 September 2023 writ without liberty to reapply.
- 2.25 On 11 December 2024, a nine-member panel of the Supreme Court unanimously dismissed the review application and finally ended the attempts by Mr. Kuranchie to have the mandate of the OSP declared unconstitutional.

III Cases

- 3.1 The investigation mandate of the Office is dual. First, the Office investigates to prevent corruption. Second, the Office investigates to prosecute suspected offenders. Therefore, the cases which fall under the first investigation mandate will not necessarily end in prosecution. The investigations in respect of those cases are designed to plug loopholes that beget and generate corruption and corruption-related activities. The object is to render engagement in corrupt activities exacting and inordinate. On the other score, the second investigation mandate is aimed primarily at the criminal prosecution of suspected offenders.
- 3.2 The initiating and conclusion of cases in respect of the second investigation mandate proceed through well-structured phases. The Office first engages in intelligence gathering or “pre-investigation” to determine whether it should open investigation into a matter that may lead to the criminal prosecution of suspected offenders. Subsequently, the Special Prosecutor directs the opening of a preliminary enquiry or investigation where he determines that the matter is within the mandate of the Office. Where sufficient information is gathered, the Special Prosecutor directs the initiation of a full investigation. If the Office is unable to gather sufficient information at the preliminary enquiry stage after a reasonable period, the investigation is terminated. The Special Prosecutor will only direct the institution of criminal proceedings where it is determined that the Office has the requisite probative evidence to meet the standard of proof required in criminal prosecutions – that is, proof beyond reasonable doubt.
- 3.3 On the other hand, the Special Prosecutor directs the institution of corruption-prevention measures where the matter under investigation either ends in criminal proceedings or does not necessarily lead to prosecution.
- 3.4 The Office takes especial care to safe-guard and protect the privacy and reputations of persons it investigates. To this end, the Office seeks to avoid unnecessary stigmatisation by conducting its operations with as little intrusion into the privacy of individuals and the business operations of companies as the circumstances permit.
- 3.5 Thus, the Office only publishes the initiation or commencement of investigation where the Special Prosecutor deems the investigation in question to be at a threshold which dictates communication to the public.
- 3.6 The following are the various cases handled by the Office during the period under reference:

A Prosecutions

There has not been any convictions or acquittals in respect of the cases pending before the criminal courts during the period under review. Three(3) substantive criminal cases are being tried before the courts.

CR/0257/2024 *The Republic v. Adjenim Boateng Adjei*

The trial of the former Chief Executive of Public Procurement Authority is ongoing before the Criminal Division of the High Court, Accra. Mr. Adjei has been charged with eight(8) counts of using public office for profit and directly and indirectly influencing the procurement process to obtain an unfair advantage in the award of public contracts.

The proceedings are at the Case Management Conference stage. A mention was scheduled for 18 December 2024 before a relieving judge, as the substantive judge was on leave. The court adjourned the case to 16 January 2025 for a further mention, with the expectation that the substantive judge will have resumed duties by that time.

NR/TL/HC/CCI/10/23 *The Republic v Sumaila Abdul Rahman, Stephen Yir-Eru Engmen, Patrick Seidu & Andrew Kuundaari*

The trial of the former Chief Executive, former Deputy Chief Executive in charge of Operations, former Deputy Chief Executive in charge of Finance and Administration of Northern Development Authority and the Chief Executive of A&QS Consortium Limited is pending before the Criminal Division of the High Court, Tamale. The four(4) are facing a total of eleven(11) counts of corruption and corruption-related offences comprising conspiracy to directly or indirectly influence the procurement process to obtain an unfair advantage in the award of a procurement contract, directly or indirectly influencing the procurement process to obtain an unfair advantage in the award of a procurement contract, corruption by a public officer, and corruption of a public officer.

On 26 April 2024, the Court dismissed an application by the accused persons on a submission of no-case-to-answer. The Court held that the Republic had established a *prima facie* case against the accused persons in respect of all the charges. The Court ordered the accused persons to open their defence.

The accused persons opened their defence in October 2024. The case was subsequently heard between 20 - 22 November 2024 for Case Management Conference and the testimony of the accused persons and their witnesses.

The proceedings continued between 16 - 18 December 2024 and the trial was adjourned to 20 - 22 January 2025 for the continuation of cross-examination of the second accused.

D13/9/2022 *The Republic v Alexander Kwabena Sarfo Kantanka*

The trial, for corruption in respect of a public election, of President Akufo-Addo's nominee for the position of Chief Executive of Juaben Municipal Assembly in the Ashanti Region is pending before the Criminal Division of the High Court, Kumasi.

On 9 April 2024, the Court partially dismissed an application by Mr. Sarfo-Kantanka on a submission of no-case-to-answer. The Court held that the Republic had established a *prima facie* case against Mr. Sarfo-Kantanka in respect of three(3) of the charges. The Court ordered Mr. Sarfo-Kantanka to open his defence in respect of the three(3) charges.

Mr. Sarfo-Kantanka subsequently filed an appeal in the Court of Appeal against the decision of the High Court. He also filed an application for stay of proceedings to suspend the trial indefinitely pending the outcome of the appeal. The High Court dismissed the application for stay of proceedings and ordered that the trial should proceed on its normal course. The accused subsequently delivered his testimony, and he was cross-examined by prosecutors of the OSP. The court fixed 28 November 2024 for judgment.

When the case was called on the date for judgment, a new judge, Justice Abdul Razak Musah, sat on the matter. He informed the court that the trial judge, Justice Priscilla Dikro Ofori, had been transferred. Justice Abdul Razak Musah further noted that a notice of change of solicitors had been filed for the accused and he granted the new legal team additional time to review the case. Additionally, Justice Abdul Razak Musah observed that the accused had not yet filed his address, whereupon he granted him further time to do so. And he adjourned the case to 20 January 2025.

On 3 December 2024, the Communications Department of the Judicial Service caused a publication to the effect that Justice Priscilla Dikro Ofori had indeed been transferred from Kumasi to Accra as part of the 2024 beginning of legal year transfers of more than twenty(20) judges at all levels of court. The publication also noted that Justice Priscilla Dikro Ofori had presented the list of all outstanding judgments and rulings, and that she had been authorised to deliver all outstanding judgments and rulings. The publication further indicated that on 29 November 2024, Justice Priscilla Dikro Ofori presented the required Case Completion Plan for a warrant to complete cases that are close to completion.

Consequently, the OSP expects that Justice Priscilla Dikro Ofori will deliver the judgment on 20 January 2025.

B Other Cases

Charles Bissue

The Secretary of the dissolved Inter-Ministerial Committee on Illegal Mining (IMCIM), Mr. Charles Bissue sued the OSP in the Human Rights Court, Accra in HR/0101/2023 *Charles Bissue v. Office of the Special Prosecutor*. Mr. Bissue alleged that the Office infringed on his human rights by investigating him, declaring him a fugitive from justice when he failed to attend to the Office upon the issuance of notices to that effect, and also by issuing a warrant for his arrest.

The Office contended the suit on the ground that, except persons exempted from criminal proceedings by law, no person (including Mr. Bissue) has a right not to be investigated by the Office for suspected commission of corruption and corruption-related offences. Also, the Office's power of arrest, much like that of all law enforcement agencies, implies the power to declare a person a fugitive from justice, where, as in this case, a person evades apprehension and intentionally renders himself impossible to apprehend. Further, the Office contended that the alleged warrant of arrest did not exist and that Mr. Bissue misrepresented facts stemming from his unsubstantiated suspicion.

On 7 November 2024, the court dismissed Mr. Bissue's claims against the Office. The Court found Mr. Bissue's claims to be totally unfounded. Subsequently, Mr. Bissue proceeded to the Supreme Court by filing a judicial review application and an injunction application to prevent the OSP from arresting him, pending the determination of the judicial review application. Both applications are currently pending before the Supreme Court.

C Concluded Investigations

Ghana Police Service

The Office has concluded investigation into suspected corruption and corruption-related offences regarding the recruitment exercise of Course 51 of Cadet Officers Training at the Ghana Police Academy. The Special Prosecutor will issue directives and further action on the matter in due course.

Gaming Commission of Ghana

The Office has concluded investigation into suspected corruption and corruption-related offences in respect of the procurement and the award of a contract to TurfSport Ghana Limited by the Gaming Commission of Ghana. The Special Prosecutor will issue directives and further action on the matter in due course.

Charles Bissue

The Office has concluded investigation into allegations of the use of public office for profit against Mr. Charles Bissue, during his tenure as Secretary to the erstwhile Inter-Ministerial Committee on Illegal Mining (IMCIM), arising from an investigative documentary titled Galamsey Fraud. The Special Prosecutor will issue directives and further action on the matter in due course.

D Ongoing Investigations

Ghana Revenue Authority/Tata Consulting Services

The Office has commenced investigation into suspected corruption and corruption-related offences in respect of the procurement processes leading to the award and execution of a contract by the Ghana Revenue Authority to Tata Consulting Services for the implementation of Integrated Tax Administration System (ITAS) for the Domestic Tax Revenue Division of the Ghana Revenue Authority.

National Service Authority

The Office has commenced investigation into suspected corruption and corruption-related offences in respect of the activities of the National Service Authority, especially the recruitment of national service personnel and related activities.

Ministry of Health/Service Ghana Auto Group Limited

The Office has commenced investigation into suspected corruption and corruption-related offences in respect of a contract awarded by the Ministry of Health (initially commenced by the Ministry for Special Development Initiatives) to Service Ghana Auto Group Limited and attendant payments for

after-sales service and maintenance of 307 Mercedes-Benz Sprinter 305 CDI ambulances for the National Ambulance Service.

National Cathedral

Following the conclusion of an investigation by the Commission on Human Rights and Administrative Justice (CHRAJ) on 22 November 2024 of a complaint of allegations of corruption, abuse of power and infringement of the code of conduct for public officers in respect of the construction of the National Cathedral, and the referral by CHRAJ to the OSP for further investigations, if necessary – the OSP, deeming it necessary, has commenced investigation into suspected corruption and corruption-related offences in respect of the procurement of contractors and materials; payments by a former Minister of Finance, Kenneth Nana Yaw Ofori-Atta; payments by the National Cathedral Secretariat; and the activities regarding the construction of the National Cathedral.

Strategic Mobilization Ghana Limited/Ghana Revenue Authority

After preliminary investigation commenced on 19 December 2023 into contractual arrangements between Strategic Mobilization Ghana Limited and the Ghana Revenue Authority for the stated objective of the enhancement of revenue assurance in the downstream petroleum sector, upstream petroleum production, and minerals and metals resources value chain; and after a comprehensive review by the Office of the audit report published by the accounting firm KPMG dated 27 March 2024, which was conducted at the instance of the President and intended at assessing the propriety of procurement and contracting processes as well as the appropriateness of cost value analysis in the performance of the contracts – the OSP has commenced full investigation into suspected corruption and corruption-related offences in respect of the contractual arrangements between Strategic Mobilization Ghana Limited and the Ghana Revenue Authority.

Tema Oil Refinery and Tema Energy and Processing Limited

Following the institution of an analysis of the risk of corruption in respect of a proposed partnership agreement between Tema Oil Refinery and Tema Energy and Processing Limited, the Office has commenced full investigation into suspected corruption and corruption-related offences in respect of the arrangements between Tema Oil Refinery and Tema Energy and Processing Limited; and the operation and management of Tema Oil Refinery.

Electricity Company of Ghana Limited

Investigation is ongoing in respect of suspected corruption and corruption-related offences regarding the termination of a Distribution, Loss Reduction and Associated Network Improvement Project contract between the Electricity Company of Ghana Limited and Beijing Xiao Cheng Technology (BXC). The investigation has progressed from the preliminary stage to full investigation status; and it targets the actions of the Ministry of Finance and the Ministry of Energy.

Government of Ghana Payroll Administration

The OSP and the Controller and Accountant General's Department (CAGD) jointly commenced corruption risk assessment and investigation into suspected corruption and corruption-related offences in respect of Government Payroll Administration. The assessment and investigation are especially aimed at isolating and removing the names of non-existent, ineligible, and undeserving persons from government payroll, recovering wrongful payments and unearned salaries, prosecuting persons suspected to be culpable for any offences, and the institution and implementation of internal controls in respect of payroll processing and payment of salaries.

To facilitate the roll-out of the investigation and assessment throughout the country, a pilot exercise was carried out in the Northern Region (covering educational institutions under Ghana Education Service and the Tamale Teaching Hospital) by a joint team, comprising investigators, tracers, and assessors from the OSP and selected staff of the Payroll Processing Directorate of CAGD between December 2023 and April 2024. On 20 May 2024, the OSP and the CAGD published an investigation report on the pilot exercise.

The exercise resulted in the blockade in January 2024 of a total amount of Two Million Eight Hundred and Fifty-Four Thousand One Hundred and Forty-Four cedis Eighty pesewas (GHC2,854,144.80), which was traced as representing unearned monthly salaries being paid to persons who are deceased, retired, vacated their posts, flagged as missing staff, or whose whereabouts are unknown (colloquially referred to as "Ghost Names").

The blockade of the amount of Two Million Eight Hundred and Fifty-Four Thousand One Hundred and Forty-Four cedis Eighty pesewas (GHC2,854,144.80) and the removal from Government Payroll of the corresponding deceased, retired, post vacators, the missing, and those whose whereabouts are unknown has saved the Republic an amount of Thirty-Four Million Two Hundred and Forty-Nine Thousand Seven Hundred and Thirty-

Seven cedis Six pesewas (GHC34,249,737.6) for the 2024 financial year, and future savings of that amount (in addition to future periodic upward pay adjustments) for every year that the unearned-salaries-amount would have remained undetected but for the joint investigation and assessment by the OSP and CAGD.

The OSP is taking steps to recover unearned salaries paid in respect of deceased, untraceable, and retired persons and persons who have vacated their posts. Further, the OSP and CAGD are engaged in the process of directing internal control mechanisms in respect of payroll processing to substantially reduce the incidence of the processing and payment of unearned salaries. The OSP and CAGD would proceed by extending the investigation to the remaining fifteen regions of the Republic under Phase I of the exercise. The OSP will further pursue the prosecution of persons suspected to be culpable for corruption and corruption-related offences in this regard.

Ghana Education Service

The Office has commenced extensive investigation into suspected corruption and corruption-related offences in respect of the sale of Ghana Education Service (GES) appointment letters and employment to applicants. The investigation covers a network of some staff of GES and middlemen suspected to be engaged in the use of public office for profit through the sale of appointment letters and employment to applicants.

State Lands, Stool Lands, and other Vested Lands

The Office is proceeding with investigation into the appropriation, sale and lease of State-owned lands and properties to individuals and corporate bodies since 1993. The investigation covers all lands and properties that fall under the direct stewardship of the Lands Commission; the Ministry of Works and Housing; all other Ministries; State Housing Company; State Owned Companies; and other State agencies.

The investigation also covers the management of vested lands and all public lands over which the State's ownership or control has been relinquished and the conditions of release.

Further, the investigation covers the sale, lease, grant, and disposal by the Lands Commission to individuals and corporate entities of some parcels of land and bungalows occupied by the Judicial Service of Ghana.

Illegal Mining

Investigation is ongoing in respect of suspected corruption and corruption-related offences regarding illegal mining – referred to as *Galamsey*. The investigation targets the Ministry of Lands and Natural Resources and the Forestry Commission. It also targets the activities and expenditure of the dissolved Inter-Ministerial Committee on Illegal Mining (IMCIM), especially in respect of the seizure and management of excavators, machinery, road vehicles, and gold nuggets.

The investigation further targets the activities of Akonta Mining Limited and other companies; nationals of foreign countries allegedly involved in illegal mining; and allegations of corruption and corruption-related offences against some Municipal and District Chief Executives.

National Sports Authority

Investigation is ongoing in respect of suspected corruption and corruption-related offences regarding contracts awarded by the National Sports Authority for the provision of goods and services to the following entities:

- Acoma Green Consult
- Tabee Gh. Limited
- Wanschie Car Rentals
- Obiri Car Rentals
- No Farmer No Fortune
- STC Clinic
- Bobina Solutions
- Mum & Sons Signature

Ghana Water Company Limited

Investigation is ongoing in respect of suspected corruption and corruption-related offences regarding contracts awarded by Ghana Water Company Limited for the provision of goods and services to the following entities:

- Nayak 96 Enterprise
- Dencom Construction Works

- Edmus Limited
- Jomaks
- Espab Construction Limited
- Roger More Construction Limited
- Velech Enterprise
- Intermec Gh. Limited
- A.J.I. Trading & Construction Limited

Customs Division of Ghana Revenue Authority

Following the publication by the Office of an investigation report on 3 August 2022 in respect of a complaint against Labianca Company Limited and the Customs Division of Ghana Revenue Authority, the Special Prosecutor directed the commencement of a wider investigation into the issuance of customs advance rulings and markdowns of benchmark values. Investigation is also ongoing in respect of suspected corruption and corruption-related offences regarding the auction sales of vehicles and other goods by the Customs Division between 1 July 2016 and 15 August 2022.

Bank of Ghana

Investigation is ongoing in respect of the banking and financial sector crisis that precipitated the collapse of some banks and financial institutions and the financial sector clean up and recapitalisation reforms. The investigation targets alleged corruption and corruption-related offences perpetrated by some officials of the Bank of Ghana, banks, specialised deposit-taking institutions, and financial holding companies.

Estate of Kwadwo Owusu-Afriyie alias Sir John

Investigation is ongoing in respect of alleged improper acquisition of state protected land at the Achimota Forest enclave and the Sakumono Ramsar site by the deceased former Chief Executive of the Forestry Commission.

Other Cases

The Office is also investigating one hundred and ninety-seven(197) other cases at various levels of consideration. These may be publicised if the Special Prosecutor determines that they are within the mandate of the Office and that they should be moved past the preliminary investigation stage. This is a policy intended to protect the privacy of individuals and the business operations of institutions and companies, and to avoid unnecessary stigmatisation.

IV Prevention of Corruption

Youth in Anti-Corruption Campaign

The OSP's commitment to corruption prevention is anchored on anti-corruption education and sensitisation. During the second half of 2024, the Office's outreach efforts reached a total of 2,541 individuals. The Office sensitised students in seven(7) institutions, spanning basic schools, high schools and tertiary institutions located in the Greater Accra, Eastern and Central Regions.

The Office extended its anti-corruption prevention message to the corporate sector by engaging the members of the Chartered Institute of Administrators and Management Consultants (CIAMC) during their Sixth Annual Conference. The programme saw the OSP engage 1,155 members (988 joining via online platforms) of the Institute. The focus was on the nature of corruption, its impact, and the critical role professionals play in the fight against corruption.

Media and Public Engagements

In the second half of 2024, the Office actively engaged the public through its social media platforms primarily to educate the public on the mandate of the Office, promote anti-corruption initiatives nationwide, expound the Office's actions and directives, and counter propaganda and misinformation.

V Miscellaneous Activities

Capacity Training (Asset Recovery and Management)

In furtherance of the OSP's Asset Recovery and Management mandate, personnel of the Office successfully underwent an intensive capacity enhancement programme under the auspices of the UK-Ghana Gold Programme (UKGGP). The training sought to equip the officers in cutting-edge skills in recovering tainted assets and the proceeds of corruption. The training is part of an ambitious capacity-building programme by the Office to building a highly efficient workforce.

Nominated and qualified officers from also participated in training programmes both locally and abroad.

Intensified Advocacy

The Office actively intensified its advocacy for the necessary reforms to Ghana's national and regional anticorruption architecture. Using a wide range of platforms, the Office advanced calls for vital reforms such as broadening the powers of the Office, centralising anti-corruption law enforcement and upgrading the national anti-corruption framework. These are aimed at creating an efficient infrastructure that can adequately tackle corruption in its varied forms.

Anti-Corruption Conference

In September 2024, the Office participated in the Fifteenth Session of the Open-ended Intergovernmental Working Group on the Prevention of Corruption held in Vienna, Austria.

VI Collaboration

- 6.1 The Office partnered with anti-corruption civil society organisations, including the Ghana Anti-Corruption Coalition (GACC), the Ghana Centre for Democratic Development (CDD), and the Ghana Integrity Initiative (GII), to raise awareness among young first-time voters about electoral corruption. The initiative aimed at empowering the youth to actively combat electoral corruption by encouraging them to report such incidents to the Office. It also sought to educate the broader public on the dangers of vote-buying and vote-selling.

VII Conclusion

Significant progress was achieved in the latter half of 2024 in respect of the three(3) pending criminal trials; the conclusion of some high profile cases; and progress of ongoing investigations.

The OSP's resolve to prevent corruption is stronger than ever, viewing it not just as a mandate but as a strategic long-term investment aimed at transforming Ghana's anti-corruption landscape. The Office will continue to educate and empower the youth, instilling in them an unyielding commitment to combat corruption at every level. Equally, the Office's asset recovery efforts will be pursued with unrelenting determination, recognising that vital role in deterring corrupt practices, recovering stolen assets, and ensuring greater accountability within governance systems.

As we move forward, the OSP extends its sincere gratitude to all stakeholders and partners who played an instrumental role in advancing the Office's mandate in 2024. In 2025, the OSP will not only build on these collaborations but deepen them, as it accelerates its fight against corruption and upholds the pillars of accountability and integrity across the nation.

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