

# CRACKING THE WHIP & ENFORCEMENT MECHANISMS TO PROTECT THE PUBLIC PURSE: THE ROLE OF STAKEHOLDERS

Richard Quayson  
Deputy Commissioner, CHRAJ

Internal Audit Agency  
Integrity + Professionalism

# CONTENT

---

- *Introduction*
- *Relevant Laws to protect the Public Purse*
- *Key Accountability Institutions*
- *State Institutions that play Complementary Role*
- *Non-State Actors*
- *Why we have failed and continue to fail in cracking the whip*
- *The Way Forward: The Role of Institutions, CSOs and Citizens*
- *Closing Statement*

# Introduction

---

- Ghana has in place elaborate legal and institutional framework to protect the public purse.
- The problem has been the human resource given the responsibility to crack the whip and enforce the mechanisms for protecting the purse.

# Introduction

---

- ❖ Public Service is Public Trust.
- ❖ The Rule of Thumb: Public Office and resources must be used for public interest.
- ❖ Corruption in public office is “**abuse or misuse of entrusted power for private gain**”.
- ❖ When persons entrusted with the responsibility to protect the public purse become looters and dissipaters of State resources for private gain, then we have a serious problem on hand.
- ❖ Woe to you when your Gatekeepers become your primary raiders.

# Introduction

- ❖ Ghana's legal framework for protecting the public purse starts with the constitution:
  - ✓ Preamble - Freedom, Justice, Probity and Accountability
  - ✓ Article 34(8) under Directive Principles of State Policy provides as follows:
    - » **The State shall take steps to eradicate corrupt practices and abuse of power**

# Introduction

---

- ❖ All Governance Structures in Ghana, particularly entities of State, are commanded to **take steps to eradicate corrupt practices and abuse of power in Public Office**
- ❖ It follows that all persons who occupy public office have a duty to protect the public purse
- ❖ Civil Society, Media and Citizens also have complementary roles to protect the public purse

# Relevant Laws to Protect the Public Purse

---

- ❖ 1992 Constitution
- ❖ Criminal and Other Offences Act, 1960 (Act 29)
- ❖ The Commission on Human Rights and Administrative Justice Act, 1993 (Act 456)
- ❖ Public Office Holders (Declaration of Assets and Disqualification) Act, 1998 (Act 550)
- ❖ Audit Service Act, 2000 (Act 584)
- ❖ The Public Procurement Act, 2003 (Act 663) as Amended (by Act 914);

# Relevant Laws to Protect the Public Purse

---

- ❖ Internal Audit Agency Act, 2003 (Act 658)
- ❖ The Whistleblower Act 2006 (Act 720)
- ❖ Anti Terrorism Act, 2008 (Act 762)
- ❖ Economic and Organised Crime Office Act, 2010 (Act 804)
- ❖ Public Financial Management Act, 2016 (Act 921)
- ❖ Public Financial Management Regulations, 2019 & 2020 (L.I 2378 & L.I. 2411)
- ❖ Office of the Special Prosecutor Act, 2017 (Act 959)
- ❖ Right to Information Act, 2019 (Act 989)
- ❖ Anti-money Laundering Act, 2020 (Act 1044)
- ❖ Security and Intelligence Agencies Act, 2020 (Act 1030)



# KEY ACCOUNTABILITY INSTITUTIONS

Internal Audit Agency  
Integrity + Professionalism

# Parliament

---

- ❖ Vested with the legislative power of Ghana.
- ❖ Has responsibility to protect the public purse.
- ❖ Mandated to provide oversight of the executive, public administration and public finances.
- ❖ The Public Accounts Committee of Parliament is mandated to examine audit reports and censure persons who are reported to have engaged in any financial irregularities or malfeasance.

# Office of the Attorney-General and Ministry of Justice

---

Mandate to:

- ❑ Provide legal advice to the Government.
- ❑ Initiate and conduct all prosecutions of criminal offences, including corruption offences.
- ❑ Initiate and conduct all civil litigations, for and on behalf of the State, including non-conviction based asset recovery.

# Office of the Auditor-General

---

Mandate to:

- ❑ Audit and vet the accounts of all public offices.
- ❑ Report to Parliament on the public accounts that are audited and draw attention to any irregularities in the accounts audited or any other matter which ought to be brought to Parliament.
- ❑ To disallow any item of expenditure contrary to law and surcharge persons responsible for such expenditure.

# Internal Audit Agency

---

Mandate to:

- ❖ Set standards and procedures for the conduct of internal audit activities in the MDAs and MMDAs.
- ❖ To Ensure that:
  - ✓ financial, managerial and operating information reported internally and externally is accurate, reliable and timely;
  - ✓ the financial activities of MDAs and MMDAs comply with laws, policies, plans, standards and procedures;
  - ✓ national resources are adequately safeguarded;

**Internal Audit Agency**  
**Integrity + Professionalism**

# Internal Audit Agency

---

- ❖ To Ensure that:
  - ✓ national resources are used economically, effectively and efficiently;
  - ✓ plans, goals and objectives of MDAs and MMDAs are achieved; and
  - ✓ risks are adequately managed in the MDAs and MMDAs.
  - ✓ monitor, undertake inspections and evaluate the internal auditing of the MDAs and MMDAs.

# Internal Audit Agency

---

- ❖ To Ensure that:
  - ✓ national resources are used economically, effectively and efficiently;
  - ✓ plans, goals and objectives of MDAs and MMDAs are achieved; and
  - ✓ risks are adequately managed in the MDAs and MMDAs.
  - ✓ monitor, undertake inspections and evaluate the internal auditing of the MDAs and MMDAs.

# Economic and Organised Crime Office (EOCO)

---

Mandate to:

- ❖ Investigate and, on the authority of the Attorney-General, prosecute serious offences that involve:
  - ✓ financial or economic loss to the Republic or any State entity or institution in which the State has financial interest,
  - ✓ money laundering,
  - ✓ human trafficking,
  - ✓ prohibited cyber activity,
  - ✓ tax fraud, and



## Economic and Organised Crime Office (EOCO)

---

- ❖ other serious offences;
- ❖ recover the proceeds of crime;
- ❖ monitor activities connected with the offences specified in paragraph (a) to detect correlative crimes;
- ❖ take reasonable measures necessary to prevent the commission of crimes specified in paragraph (a) and their correlative offences;

# Financial Intelligence Centre

---

Mandated to:

- ❖ To assist in the identification of proceeds of unlawful activity.
- ❖ To assist in the combat of :
  - ✓ Money laundering;
  - ✓ Financing of terrorism
  - ✓ Financing of the proliferation of weapons of mass destruction;
  - ✓ Tax evasion; and
  - ✓ Any other unlawful activity.

# Financial Intelligence Centre

---

Mandated to:

- ❖ To assist in the identification of proceeds of unlawful activity.
- ❖ To assist in the combat of :
  - ✓ Money laundering;
  - ✓ Financing of terrorism
  - ✓ Financing of the proliferation of weapons of mass destruction;
  - ✓ Tax evasion; and
  - ✓ Any other unlawful activity.

# Financial Intelligence Centre

---

- ❖ To make information available to:
    - ✓ Investigating authorities;
    - ✓ Revenue authorities;
    - ✓ Security and intelligence agencies; and
    - ✓ Other competent authorities
- to facilitate the administration and enforcement of the laws of the republic of Ghana.

# Commission on Human Rights and Administrative Justice (CHRAJ)

---

Mandated to:

- ❖ Investigate complaints of ... injustice, corruption, abuse of power ... by a public officer in the exercise of his official duties;
- ❖ Investigate complaints under Chapter 24 of the Constitution, including Conflict of Interests, unexplained wealth, etc.
- ❖ Investigate alleged or suspected corruption and the misappropriation of public monies by officials and to take appropriate steps, including reports to the Attorney-General and the Auditor-General, resulting from such investigations

Internal Audit Agency  
Integrity + Professionalism

## Office of the Special Prosecutor (OSP)

---

- ❖ The OSP is mandated to investigate and prosecute cases of corruption and corruption related offences, recover the proceeds of corruption and corruption related offences, and take steps to prevent corruption.
- ❖ To investigate and prosecute cases of alleged or suspected corruption and corruption-related offences under the Public Procurement Act, 2003 (Act 663)

## Office of the Special Prosecutor (OSP)

---

- ❖ To investigate and prosecute allegations of corruption and corruption-related offences under the Criminal Offences Act, 1960 (Act 29) involving public officers, politically exposed persons and persons in the private sector involved in the co
- ❖ To investigate and prosecute alleged or suspected corruption and corruption-related offences involving public officers, politically exposed persons and persons in the private sector involved in the commission of the offence under any other relevant law;

## Office of the Special Prosecutor (OSP)

---

- ❖ To recover and manage the proceeds of corruption;
- ❖ To co-operate and coordinate with competent authorities and other relevant local and international agencies in furtherance of this Act;
- ❖ To receive and investigate complaints from a person on a matter that involves or may involve corruption and corruption-related offences;



## Office of the Special Prosecutor (OSP)

---

- ❖ To receive and act on referrals of investigations of alleged corruption and corruption-related offences by Parliament, the Auditor-General's Office, the Commission on Human Rights and Administrative Justice, the Economic and Organised Crime Office and any other public body

# Ministry of Finance

---

Mandate to:

- ❖ To formulate, implement, monitor and evaluate macroeconomic, fiscal and financial policies for sustainable development.
- ❖ To ensure effective mobilization of domestic and external resources.
- ❖ To ensure efficient and effective allocation and prudent management of resources.
- ❖ To establish and disseminate performance-oriented guidelines and deploy efficient financial management information systems.

**Internal Audit Agency**  
**Integrity + Professionalism**

## Ministry of Finance

---

- ❖ Ensure commitment to transparency, probity and accountability in the management of financial resources
- ❖ Develop an efficient financial sector that supports structural transformation of the economy, promotes financial inclusion and is well integrated into the global financial system.
- ❖ Censure public entities and officers who breach the PFM laws and other financial laws and policies of the State

# Public Procurement Authority

---

Mandate to:

- ❑ To ensue policy implementation and human resource development for public procurement.
- ❑ To develop rules, instructions, other regulatory documentation on public procurement and formats for public procurement documentation.
- ❑ To monitor and supervise public procurement and ensure compliance with statutory requirements.
- ❑ Facilitate the training of public officials involved in public procurement at various levels.
- ❑ Advise Government including MMDAs on issues relating to public procurement.

## Controller & Accountant General's Department

---

Mandated to:

- ❖ Receive and manage the disbursement all Public and Trust monies payable into the Consolidated Fund.
- ❖ Provide secure custody of Public and Trust monies with the support of the Ministry of Finance and Bank of Ghana.
- ❖ Monitor the disbursement of Public and Trust monies by Public Entities

## Non-State Actors

---

- ❖ Civil Society Organisations. E.g., Ghana Integrity Initiative (GII), Ghana Anti-Corruption Coalition (GACC), etc.
- ❖ Think Tanks & Academia
- ❖ Media
- ❖ Traditional Authorities
- ❖ Faith Based Organizations
- ❖ Citizens

## Non-State Actors

---

- ❖ Civil Society Organisations. E.g., Ghana Integrity Initiative (GII), Ghana Anti-Corruption Coalition (GACC), etc.
- ❖ Think Tanks & Academia
- ❖ Media
- ❖ Traditional Authorities
- ❖ Faith Based Organizations
- ❖ Citizens

# WHY WE HAVE FAILED AND CONTINUE TO FAIL IN CRACKING THE WHIP

Internal Audit Agency  
Integrity + Professionalism



# Why we are failing in cracking the Whip

---

- ❑ Inertia on the part of institutions or the individuals who lead these institutions.
- ❑ Key Officers who get compromised.
- ❑ Inadequate Resources for KAIs to crack whip
- ❑ Gaps in the laws
- ❑ Failure of stakeholders to play their roles to enable institutions authorised by the State to crack whip and enforce laws.
- ❑ Quality of persons who enter public office. (Garbage In, Garbage Out)
- ❑ Culture and attitude of the people - lack of integrity and patriotism, greed, etc.

# THE WAY FORWARD – THE ROLE OF INSTITUTIONS, CSOs AND CITIZENS

Internal Audit Agency  
Integrity + Professionalism

# The Way Forward

---

- ❑ Build capacity of the Public to condemn and fight corruption and make its practice a high-risk and low gain activity in the country.
- ❑ Institutionalize efficiency, accountability and transparency in the public services.
- ❑ Engage individuals, media and civil society organisations in reporting and combating corruption; and
- ❑ Conduct effective investigations and prosecution of corrupt conduct.

## The Way Forward

---

- ❑ The pervasiveness of Corruption, indiscipline and lawlessness in the Ghanaian society reflects us as individuals and as a collective.
- ❑ Raising people of integrity in the society will galvanize all stakeholders to personalize the fight against corruption.
- ❑ NACAP was introduced in the year 2015 to, “create a sustainable democratic society founded on good governance and imbued with high ethics and integrity”.

## Why we need Culture of Integrity

---

- ❑ Investing in character development of children steadily develops and creates the character of individuals, groups, teams, networks, generations, societies and the nation at large.
- ❑ That's why Ghana launched the Programme to “Build a Culture of Integrity for Generations” in December 2021. i.e. Schools Integrity Programme and National Culture Review Programme to complement the Public Sector Integrity Programme.



# **BUILDING A CULTURE OF INTEGRITY FOR GENERATIONS**

**ANTI-CORRUPTION AND TRANSPARENCY WEEK 2021**

## Conclusion

---

- ❖ Public office is public trust.
- ❖ Putting power in the hands of an upright and honest person protects the public purse.
- ❖ Putting power in the hands of a dishonest person or a person without integrity ends up looting the public purse.
- ❖ Remember: garbage in, garbage out.

## Conclusion

---

JESUS said to them, “Take heed and beware of covetousness, for one’s life does not consist in the abundance of the things he possesses.” Luke 12:15

JESUS said to them, “Watch out! Be on your guard against all kinds of greed; life does not consist in an abundance of possessions.”  
Luke 12:15



**Thank you**

**Internal Audit Agency**  
**Integrity + Professionalism**