



**Ghana Integrity Initiative (GII)**

Local Chapter of Transparency International

A microscopic view of COVID-19 virus particles. The image shows numerous red, crown-shaped virus particles scattered across a grey, textured surface. The particles are in various stages of focus, with some in sharp detail and others blurred in the background, creating a sense of depth and activity.

# **CORRUPTION RISK ASSESSMENT**

**OF GOVERNMENT'S**

# **COVID-19 INTERVENTIONS**



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# GHANA INTEGRITY INITIATIVE

Established in 1999, Ghana Integrity Initiative (GII) is a non-partisan, non-profit civil organisation focused on addressing corruption. GII is the local Chapter of Transparency International (TI), the global, non-governmental, non-profit civil society organisation leading the fight against corruption in over 100 countries worldwide with its International Secretariat in Berlin, Germany.

The vision of GII is  
“a corruption-free society where all people and institutions act accountably, transparently and with integrity”

The mission of GII is  
“to fight corruption and promote good governance in the daily lives of people and institutions by forging strong, trusting and effective partnership with government, business and civil society and engagement with the people”

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nance, business advocacy, anti-corruption, and trade facilitation.

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# EXECUTIVE SUMMARY

The novel Corona Virus (COVID-19) has had devastating effects on the global economy, Ghana being no exception. Governments all over the world have responded with a mix of fiscal, monetary, and social policies to contain the spread of the virus, effectively manage positive cases, mitigate the economic impact on citizens, stimulate economic growth and cut down on economic losses. The Government of Ghana, being no exception, introduced several interventions during the pandemic; key amongst which was the setting up of a COVID-19 Trust Fund to mobilise resource for the fight against COVID-19, economic stimulus measures called the Coronavirus Alleviation Programme (CAP) and the GH¢100 billion GhanaCARES “Obaatampa” Programme. The GhanaCARES “Obaatampa” Programme is a three-and-a-half-year comprehensive programme to mitigate the impact of the COVID-19 pandemic and return the country to a sustained path of robust growth while creating a stronger, more resilient and transformed economy.

Various risk assessments of COVID-19 interventions globally point to the fact that the pandemic has a disastrous effect on anti-corruption efforts (Vrushu & Kukutschka, 2021). Across the world, governments in an attempt to curtail the spread of the pandemic have had to take drastic decisions on life saving measures, as a result, overlooking laid down principles, rules and regulations of procurement, such as verifying suppliers or determining fair prices. Following this, there is the need to interrogate the resilience of the various

policy measures Government has initiated to alleviate the impact of COVID-19 on the nation and put them to the integrity test, as there is the need to integrate anti-corruption measures in COVID-19 recovery efforts.

It is against this background that the Ghana Integrity Initiative (GII) conducted the corruption risk assessment to evaluate the risk of corruption in Government’s interventions, identify the systems in place to mitigate the risks of corruption and gaps that exist in the systems as well as best practices with the view to making proactive recommendations for corrective actions and to guide future Government response in similar situations.

Three thousand (3000) respondents from eleven administrative regions in Ghana were interviewed for the research. The report is structured in five sections starting with an introductory section that highlights the COVID-19 related socio-economic interventions in Ghana. Section Two focuses on corruption risk assessment in Government’s COVID-19 interventions and additional contextual issues in corruption risk assessment, and finally, the potential corruption risks in COVID-19 interventions in Ghana. The methodology used for the research is explained in section three, while section four shows the results and key findings of the research. The final section presents the conclusions and recommendations of the research which should inform public education, advocacy interventions and ultimately policy reform.

## Key conclusions from the report are;

1. The Government of Ghana has undertaken an estimated number of 20 different support interventions from three main funding sources amounting to over 11.162 billion Ghana cedis, with an actual disbursement of 8.122 billion Ghana cedis as at the end of December, 2020 (*Mid-Year review 2021 budget statement of GoG*). Out of the nineteen (19) interventions assessed, eight (8) have high corruption risks, six (6) have moderate corruption risks and five (5) have low corruption risks.
2. Communication on the establishment of the COVID 19-related funds reached 85.52% of the populace during the pandemic, with television and radio being the most effective channels of communication.
3. There was inadequate transparency with regards to the procurement processes related to COVID-19 interventions among the populace. About sixty-eight percent (67.90%) of the respondents from the general populace and fifty-three percent (53.19%) of the respondents from the targeted institutions (*Public sector institutions that were directly involved in the implementation of the interventions*) were not aware of any arrangements in place to ensure compliance with the Procurement Act, 2003 (ACT 663). This is further compounded by the inadequate publication and accessibility of procurement contracts by the public. The low levels of awareness and opacity with

which procurement contracts on COVID-19 related interventions were dealt with could pose significant corruption risks, including trading in influence and related conducts.

4. Citizens were not aware of any impact assessment on the COVID-19 related interventions conducted, published and accessible to the public by the Government. Broader stakeholder involvement (including CSOs) in the planning and execution of the interventions could have allowed for an assessment to be conducted in time to identify and take corrective measures concurrently as this will ensure efficiency in public spending and lessons learnt for future emergency situations.
5. No special audit of the COVID-19 interventions has been conducted or published for public accessibility. This may be in part due to Article 187 (2-5) of the Constitution and Section 21(2)(3) of the COVID-19 National Trust Fund which supports the conduct of an audit after the financial year.

The report concludes with 16 recommendations for the Executive, relevant Ministries Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs), Parliament, accountability institutions (Audit Service, OSP, CHRAJ, Internal Audit Agency) and CSOs/citizens. The report also makes other recommendations as captured below:

1. Public Procurement Authority (PPA)





should ensure full compliance with the requirement in Section 44 (2) of Public Procurement Act 663 (as amended) that mandates Procurement Entities (PE) to place a public notice for comments from the public before any single source procurement is initiated.

2. PPA should additionally develop regulations and guidelines concerning sole sourcing in Government procurement.

3. PPA must ensure that all public procurement records are complete and accurate, and easily accessible to the public in a single file.

4. Parliament should review the provision in Section 14 (3) of the Public Procurement Act 663 (as amended) that vests power in the Minister of Finance to direct the use of a different procurement procedure where the Minister determines that it is in the "national interest" to do so. Current practices show this does not guarantee that the procedure will be in line with principles of economy, efficiency, and transparency.

5. Heads of the Civil and Local Government Services should see to the strict enforcement of the Code of Conduct for the Ghana Civil Service.



# SECTION 1 BACKGROUND AND CONTEXT

## 1.1. Background

The Chinese authorities on January 7, 2020 identified a new type of virus (novel coronavirus, SARS-CoV-2) from a cluster of pneumonia cases in Wuhan city, Hubei Province in China. As a result of the swift spread, severity and fatality of the virus, the World Health Organization (WHO) on March 11, 2020 declared COVID-19 as a global pandemic. In Ghana, the first two cases of COVID-19 were confirmed on March 11, 2020 when two people who had returned from Norway and Turkey tested positive. As of 17th June 2021, 94,824 people had tested positive to the Corona virus with 790 deaths. Ghana, like all other countries, is faced with its share of the negative impact of COVID-19 in terms of rising loss of lives, livelihood, and unemployment, reduced economic growth, pressure on health facilities and disruption in the academic calendar of schools, freeze on social gatherings including all sporting, religious and cultural activities.

There is a direct and indirect socio-economic impact of the COVID-19 on Ghana. Directly, there is an effect on domestic production, trade and investment within Ghana and externally on the dipping of global prices of commodities such as crude oil, gold, and cocoa and also incomes from international tourism. Indirectly, there is the slowing of global economic growth, supply chain disruptions, and by extension, the negative impact on Ghana's growth.

Governments all over the world have responded with a mix of fiscal, monetary, and social policies aiming to contain the spread of the virus, effectively manage positive cases, mitigate the

economic impact on citizens, stimulate economic growth and cut down on economic losses. Specifically, there has been a cut in interest rates, stimulus packages for businesses have been announced by governments and multilateral agencies such as the IMF and the World Bank have also responded by providing credit facilities with relatively no conditionalities.

In addition to all the restrictions and measures taken to contain the disease, the Government of Ghana (GoG) has introduced several interventions, key amongst which was the setting up of a COVID-19 National Trust Fund to mobilise resources for the fight against the pandemic. According to the chairperson of the fund, Justice Sophia Akuffo, a former Chief Justice of Ghana, the fund had accumulated GHS34 million as at Mid-April 2020 (Citi TV [CitiNewsroom], 2020).

## 1.2. COVID-19 in Ghana

In January 2021, Ghana experienced a drastic increase in infections and fatalities with a second wave of rising infections of COVID-19. The number of daily active cases in February 2021 rose to the peak of the first wave in June 2020. In June 2021, Ghana confirmed the first cases of the Delta variant. As of June 30, 2021, Ghana had recorded 96,317 positive cases of the Coronavirus with 1,573 active cases, 93,948 recoveries and 796 deaths (Ghana Health Service, 2021). As of June 30, 2021, 852,047 people had been fully vaccinated with plans underway by the government to have more than half of the Ghanaian population (17.5m) vaccinated by December 2021, with financial support from the World Bank. Pierre Laporte, Country

1. <https://www.who.int/docs/default-source/coronaviruse/situation-reports/20200121-sitrep-1-2019-ncov.pdf>  
2. <https://ghanatalksbusiness.com/socio-economic-effect-of-COVID-19-on-the-global-economy-part-two/>  
3. [http://www.xinhuanet.com/english/africa/2021-07/03/c\\_1310040736.htm](http://www.xinhuanet.com/english/africa/2021-07/03/c_1310040736.htm)



Director for Ghana, gave the assurance that "The Bank is happy to support this second additional financing, given the importance of preventing deaths and reducing transmission of COVID-19 among the population by providing access to COVID-19 vaccines towards accelerating economic and social recovery in Ghana" (World Bank, 2021).

### 1.2.1 Government Actions in relation to COVID-19

As part of its interventions to curtail the pandemic, the Government of Ghana has undertaken several interventions such as the CAP,

CAP-Buss and others. Specific initiatives included, support to households with the provision of food packages and hot meals, dry food packages, water and sanitation for three Months. Relief for health workers with initiatives such as allowance of 50% of basic Salary for 10,000 front-line health workers and busing of health workers in Accra, Tema, Kumasi & Kasoa to and from work for duration of the lockdown. Government also provided Soft Loans for Micro, Small & Medium Sized Businesses. Other initiatives rolled out included COVID-19 related expenditures for the Procurement of testing tool kits and other logistics. The interventions are

Expenditure Allocation and Utilisation of 2020 COVID-19 Budget (GHS Million)

S/N	COVID-19 Expenditure Update	2020 Budget	Release/ Utilisation	Variance
<b>1</b>	<b>Support to Households</b>	<b>1,718</b>	<b>1,550</b>	<b>168</b>
1.1	Provision of 2,744,723 Hot Meals in Accra, Kasoa, Tema and Kumasi during Lockdown at average price of ₵4.37 (includes Transportation)	12	12	0
1.2	Provision of 470,000 Dry Food Packages to Faith Based Organisations for Distribution in Greater Accra and Greater Kumasi (includes repackaging)	42	42	-
1.3	Payment for the provision of Free Water to all Ghanaians (April to September 2020)* By GWCL, CWSA, NGOs	556	456	99
1.4	50% Relief for payment of Electricity Bills for all residential and commercial customers and 100% for lifeline consumers for April to September 2020 (VRA, NeDCo and ECG)	1,108	1,039	69
<b>2</b>	<b>Health Response - Supplies, Equipment and Relief for Health Workers</b>	<b>1,522</b>	<b>1,049</b>	<b>473</b>
2.1	50% of Basic Salary as Allowance for Frontline Health Workers (April to September 2020)	80	39	41
2.2	Busing of Health Workers in Accra, Tema, Kumasi & Kasoa to and from work for the duration of the Lockdown by GAPTE (Ayalolo) and Metro Mass Transport	2	2	-
2.3	Procurement of COVID-19 Testing Kits, Testing, Community engagement, communication and quarantine	678	647	31
2.4	Provision of PPEs, Medical Equipment and Treatment For COVID-19	762	361	401
<b>3</b>	<b>Health Infrastructure</b>	<b>600</b>	<b>600</b>	<b>-</b>
3.1	Provision of Health Infrastructure (Agenda 111- District and Regional Hospitals)	600	600	-
<b>4</b>	<b>Security Operations, Evacuations and Coordination</b>	<b>1,200</b>	<b>875</b>	<b>325</b>
4.1	Field Surveillance, Monitoring, Coordination and Emergency Security Operations	68	68	-
4.2	Support for Governance and Security Issues Arising Due to the Pandemic	1,106	742	364
4.2.1	<i>o/w Ministry of Interior</i>	249	185	64
4.2.2	<i>o/w Ministry of Defence</i>	720	507	213
4.2.3	<i>o/w Ministry of National Security</i>	135	49	86
4.2.4	<i>o/w Ministry of Justice and Attorney-General</i>	2	1	1

4. <https://www.worldbank.org/en/news/press-release/2021/06/10/13-million-people-to-receive-covid-19-vaccination-in-ghana>  
5. <https://www.mofep.gov.gh/sites/default/files/news/care-program.pdf>  
6. <https://www.mofep.gov.gh/sites/default/files/news/care-program.pdf>

<i>o/w Ministry of Justice and Attorney-General</i>				
4.3	Transfer for Evacuation, Mandatory Quarantine of Stranded Ghanaians from UAE, Kuwait, Lebanon, Europe, Americas and other countries**	26	66	(39)
<b>Other COVID-19 Related Expenditure</b>				
<b>5</b>	<b>Economic Relief, Stabilization and Revitalisation</b>	<b>5,522</b>	<b>3,647</b>	<b>1,875</b>
5.1	Soft Loans for Micro, Small & Medium Sized Businesses (CAPBuSS)	600	600	-
5.2	Seed Fund For Capitalisation of Development Bank Ghana	580	280	300
5.3	Ghana CARES Programme	510		510
5.4	Statutory Funds Payments	1,502	1,501	1
5.5	Payment of outstanding Indebtedness for contractors IPCs (Critical Payments)	2,330	1,267	1,063
<b>6</b>	<b>COVID-19 Complementary Releases</b>	<b>600</b>	<b>401</b>	<b>199</b>
6.1	Additional Support to EC and NIA to ensure COVID-19 compliant registration and Voting	600	401	199
<b>Total</b>		<b>11,162</b>	<b>8,122</b>	<b>3,040</b>

*Source: Mid-Year Fiscal Policy Review of the 2021 Budget Statement and Economic Policy of the Government of Ghana, Page 100, Appendix 4D*

presented in the table below.

The Government launched the Gh¢100 billion GhanaCARES "Obaatanpa" Programme, a three-and-a-half-year comprehensive programme to mitigate the impact of the COVID-19 pandemic and return the country to a sustained path of robust growth while creating a stronger, more resilient and transformed economy. The programme specifically seeks to stabilize, revitalize and transform Ghana's economy to create jobs and prosperity for Ghanaians.

The well-being of the Ghanaian has been central to every decision taken, as evidenced in the above and the many national broadcasts given by the President on measures to combat the Coronavirus pandemic. Despite the good intentions, the risks of corruption still remain.


In an attempt to recover from the pandemic, various measures including policy have been put in place by government; and these measures may offer avenues for corruption unless adequate accountability and transparency systems and controls are introduced.

Various risk assessments undertaken by Transparency International and other development partners on COVID-19 interventions point

to the fact that the pandemic has a disastrous effect on anti-corruption efforts. More worrying is the impact of COVID-19 on efforts towards realising sustainable development. According to the UN Secretary-General, António Guterres the response to COVID-19 is creating new opportunities to exploit weak oversight and inadequate transparency, diverting funds away from people in their hour of greatest need. Coupled with that, is the adverse socio-economic impact of the pandemic on the lives of majority of the people, which has the likelihood of compelling them to engage in corruption for their survival. Across the world, Governments in an attempt to curtail the spread of infections have taken drastic decisions on life-saving measures, as a result, overlooking laid down principles, rules and regulations of procurement, such as verifying suppliers or determining fair prices of medical equipment and other supplies.

Thus, strengthening existing anti-corruption efforts and advocating for measures to mitigate these risks is crucial to ensure that corruption does not become the norm, the integrity of public institutions is not compromised and peoples' trust in these institutions is protected. It is also important that the public has confidence

<sup>7</sup> <https://www.un.org/en/observances/anti-corruption-day>



in the Government's ability to mobilise and implement an effective crisis response system, which includes the effective management of the COVID-19 Fund and other relief initiatives, without weakening the integrity of existing public institutions. Following this, there is the need to interrogate the resilience of the various policy measures the Government of Ghana has initiated to alleviate the impact of COVID on the nation and put them to the integrity test.

### 1.3 What is a corruption risk assessment?

A corruption risk assessment (CRA) is an analytical tool that aims at identifying the weaknesses within a system that may present opportunities for corruption to take place. The UNODC in its guide on conducting corruption risk assessment in public organizations defines a corruption risk assessment as "a systematic tool that can be used by public organizations to identify corruption vulnerabilities within their operations and devise efficient, cost-effective strategies to mitigate those vulnerabilities or risks."

Transparency International, the global organization leading the fight against corruption also views corruption risk assessment as "a diagnostic tool that seeks to identify weaknesses within a system that may present opportunities for corruption to occur (or risks of corruption)." It can also be broadly defined to encompass the variety of mechanisms that enterprises use to estimate the likelihood of particular forms of corruption within the enterprise and in external interactions as well as the effect such corruption might have. UNODC states that the goal of any risk assessment is to identify a realistic set of potential areas or scenarios that may be vulnerable to corruption, determine which should be prioritized, and develop and implement mitigation measures.

The six steps that can be followed to establish a risk assessment include:

1. establish the process,
2. identify the risks,
3. rate the risks,
4. identify mitigating controls,
5. calculate remaining residual risk, and
6. develop an action plan.

According to Standing (2012), corruption risk assessments are an analytic but also a due diligence exercise to identify issues associated with, contributing to, or otherwise facilitating corruption in a particular setting, whether geographic, programmatic, or institutional. Generally speaking, there are two main types of focus for CRAs:

- (i) an assessment of the nature and extent (or seriousness) of corruption in a given setting,
- (ii) an identification of the issues that generate a risk of corruption in the same setting.

CRAs usually also try to inform the design of interventions, policies, and practices so that the identified corruption risks and at least some of their causes mitigated or addressed.

Unlike other corruption assessment tools which focus on measuring the perception, existence, or extent of corruption, the CRA tool basically considers the possibility of corruption occurring in a system. At its core, a risk assessment tends to involve some degree of evaluation of the likelihood of corruption occurring and/or the impact it would have, should it occur. The UNODC requires State parties to have "effective and efficient systems of risk management and

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8. World Development Report 201: Risk and Opportunity—Managing Risk for Development. <http://hdl.handle.net/10986/16092>

internal control" as a means for promoting "transparency and accountability in the management of public finances.

#### **1.4 Corruption risk assessments and why they are relevant**

World Development Report 201: Risk and Opportunity—Managing Risk for Development.

The World Development Report 2014 refers to risk as "the possibility of loss" and outlines the following four critical areas:

1. Risk-taking is necessary as the risk of inaction may well be the worst option;
2. A shift from unplanned, ad-hoc responses towards pro-active, systematic, and integrated risk management is essential;
3. Identifying risk is not enough: trade-offs and obstacles to risk management must be addressed and,
4. Risk management requires shared action (World Bank, 2013, 4, 11).

Assessing corruption risks involves two main dimensions of an act of corruption, that is, the probability of the corrupt act taking place and the expected impact of such an act. The magnitude of a risk depends ultimately on (a) the probability of the event occurring, and (b) the expected impact of the event. This looks at the magnitude of the risks that different types of corruption pose for an agency, institution and programme, in particular, and for development, in general. Impact can be assigned a quantitative value or an amount although, in the absence of quantitative data on specific corruption risks, a qualitative assessment can be made by assigning a risk value of high, medium, or low, or


by using a traffic light system of red, yellow, and green.

The purpose of a corruption risk assessment, which can be applied at various levels, including government and its institutions, donor support programmes, sectoral programmes and individual organisations or units, is usually to supplement evidence of actual or perceived corruption in a given context in order to inform anti-corruption strategies and policies or for advocacy purposes. It can also serve as a baseline for anti-corruption work to track changes in risks over time. A corruption risk assessment is fundamental to developing a strong compliance program and an essential component of developing "adequate procedures" for appropriate anti-corruption. This is necessary for any anti-corruption compliance program seeking to "mitigate" or reduce a Country's risk of liability for improper conduct. By identifying and evaluating its full range of corruption risks, a Country is able to ensure that it addresses key risks appropriately. Once done, attention can then be focused on developing and implementing measures specifically aimed at addressing them. This is because the institution and/or programme has to make choices about where to apply its compliance efforts with the limited resources at its disposal for anti-corruption as no policies or procedures are capable of detecting and preventing all bribery and achieving the most impact.

In most cases, a corruption risk assessment also considers existing internal controls, use of external persons such as agents, consultants, retainers, etc., and what activities they conduct, how they are selected, their compensation and whether background checks are performed on them, among others.

To prevent and/or fight corruption effectively





and proportionately, a country and its institutions must understand the risks they may face. This is because risk profiles are critical to establishing an effective anti-corruption programme and require conducting a periodic and meaningful anti-corruption risk assessment.

### **1.5 The case of corruption risk in government interventions**

Governments all over the world have adopted emergency responses ranging from procurement of PPEs, medicines and designing stimulus packages to protect lives, livelihoods and businesses. One common feature of the COVID-19 pandemic is that most of the items such as PPEs, swabs, ventilators, and medicines are in high demand but short in supply and this offers the impetus for abuse of procurement practices or plainly put, high likelihood of corruption in the procurement processes.

In Ghana, the Public Procurement Act, 2003 (Act 663), was passed to, among others, bring sanity and conformity to public procurement by instituting bodies and principles that harmonize the public procurement process and activities. The Act stipulates tendering procedures and provides for related matters. The existence of the Public Financial Management Act, 2016 (Act 921) and the enactment of the Novel Coronavirus (COVID-19) National Trust Fund Act, 2020 (Act 1013) following the establishment of the fund provide guidelines in the management of the COVID-19 Trust Fund and prudent financial management. Notwithstanding, all of the guidelines and procedures laid down in these Acts that promote competitive procurement and value for money were mostly set aside with Government activating the emergency sections in its attempt to provide prompt response to the pandemic.

During emergencies,<sup>9</sup> competitive procurement requirements are either relaxed or non-functional as the priorities are ensuring the pandemic is curtailed, therefore paving the way for corrupt practices to be perpetuated. According to Prof. Jessica Tillipman, a Law Professor at George Washington University, “whenever there is a need for supplies and services very quickly, the procurement system is at great risk for corruption”. Unfortunately, experiences and reports from the Ebola epidemic in Sierra Leone, Liberia, Guinea-Conakry and Nigeria in 2013 revealed that an estimated \$1billion in international public and private aid was disbursed to these countries to stem the epidemic (Grépin 2015); however, controlling the spread, containing the disease and preventing its further spread to neighbouring countries became very difficult because individual interest seemed to have interlaced with the general good.

A publication by Transparency International (TI) estimated corruption in the health sector globally during normal times at \$500 billion annually (2019). Again, TI further postulated that corruption thrives in times of crisis particularly, because most institutions are weak, and the public vigilance and oversight are relatively low. In the case of this pandemic, the measures taken by the state are targeted at survival issues as compared to issues of transparency and accountability.

Procurement of medical supplies, the construction or expansion of medical facilities and the provision of social interventions to deal with the impact of the containment measures on the poor and businesses are all risk areas because legal arrangements allow for the use of procurement methods that are limited in terms of transparency and accountability. For example, some of these measures are announced

9. <https://foreignpolicy.com/2020/04/06/defeat-coronavirus-stop-corruption-humanitarian-crisis-disaster-response-emergency-medical-supplies/>  
10. <https://www.cmi.no/publications/5523-ebola-and-corruption>  
11. <http://t-health.org/wp-content/uploads/2019/03/IgnoredPandemic-WEB-v3.pdf>



without clear policy frameworks for implementation, making it difficult for civil society and other stakeholders to monitor and track issues of transparency and accountability of the intervention. In times such as these, social accountability and the need for proactive citizenship cannot be overemphasized as Government and most duty bearers are presented with unlimited power which could result in abuse of discretion and high risk of corruption.

According to a survey report by UNODC (2021), about ten out of twenty-one countries in West and Central African countries have put in place specific safeguards to prevent fraud and corruption in the disbursement of COVID-19 related emergency funds. The safeguards, and their monitoring, often rely on existing national institutions, notably anticorruption agencies and internal auditors. However, some have implemented special reporting channels specifically to face the COVID-19 context and challenges.

While Cameroon primarily referred to existing (toll-free) hotlines of the Police, the Gendarmerie and the National Anti-corruption Commission (CONAC) to report misconduct, several States, notably Liberia, Nigeria, Sierra Leone and Togo, have established a special hotline (UNODC, 2021).

The Nigerian Independent Corrupt Practices & Other Related Offences Commission (ICPC) can also be contacted via Twitter and other social media, or even through a direct reporting channel to the Commission's Chairman. In Benin, alongside the possibility of contacting the anti-corruption agency, claims may also be brought before a judicial body with specialized competence on economic crime. The Liberian Anti-Corruption Commission (LACC) has

streamlined its existing whistleblowers' reporting systems to deal with irregularities in the use of emergency funds. In the case of Ghana, there were no specific channels for reporting corruption incidents in relation to the COVID-19 interventions, aside the existing anti-corruption agencies.

Considering the above, GII conducted the Corruption Risks Assessment (CRA) to measure public perception of corruption in Government's interventions, identify the systems in place to mitigate the risks of corruption and gaps that exist in the systems as well as best practices with the view to making proactive recommendations for corrective actions and to guide future Government response in similar situations.

### **1.6 Objectives**


The main purpose of this research is to:

- 1) Identify sources of Ghana's COVID-19 funds and expenditure components
- 2) Identify vulnerabilities to corruption within the Government's COVID-19 socio-economic interventions
- 3) Assess the corruption risks in the Government's COVID-19 socio-economic interventions
- 4) Provide appropriate policy recommendations to relevant state agencies in order to ensure the integrity of social interventions

### **1.7 Purpose and context of the assessment**

The purpose of a corruption risk assessment is usually to supplement evidence of actual or perceived corruption in each context in order to inform anti-corruption strategies and policies or for advocacy purposes. It can also serve as a

12. <https://www.unodc.org/unodc/en/corruption/covid-19-emergency-support-packages-in-west-and-central-africa.html>



baseline for anti-corruption work to track changes in risks over time. Corruption risk assessment can be applied at all levels from state institutions to donor support programmes, down to sectoral programmes, as well as in individual organisations or units. It is often undertaken as part of a larger corruption assessment exercise.

### **1.8 Structure of the report**

The report starts with an introductory section that highlights the COVID-19 related socio-economic interventions in Ghana (section one).

Section two focuses on corruption risk assessment in Government's COVID-19 interventions and additional contextual issues in corruption risk assessment, and finally the potential corruption risks in COVID-19 interventions in Ghana. The research methodology is explained in section three, while section four shows the results and key findings of the research. The final section presents conclusions and recommendations, which should inform public education, advocacy interventions and ultimately policy reform.



## SECTION 2 CORRUPTION RISK ASSESSMENT OF GOVERNMENT'S COVID-19 INTERVENTIONS

### 2.1. Corruption in Emergency Situations

The UN Secretary-General, Antonio Guterres, in his statement on corruption in the COVID-19 era reminds the world that "Corruption is criminal, immoral and the ultimate betrayal of public trust. It is even more damaging in times of crisis – as the world is experiencing now with the COVID-19 pandemic"(2020). All emergency situations present conditions<sup>13</sup> that require an immediate and timely response without which the ramifications are usually disastrous.

Emergency response requires the procurement of a considerable range of basic goods and services such as medical supplies, medical equipment, personal protective equipment (PPE), shelter and housing, drinking water, food, sanitation equipment, transportation, power, non-food items, communication equipment, and more.

Corruption risk areas in emergency situations include bribes and kickbacks, bid-rigging and price-fixing, lavish gifts and entertainment, payments for customs clearance or transporting goods, obtaining permits, contributions to charities and sponsorship of events (GRECO, 2020). Corruption in emergency procurement reduces the resources available for life-saving operations, lowers the quality of products and services provided, and diverts aid from those who need it most. It also negatively influences public support for humanitarian relief, both in the affected country and abroad. Simplified procurement rules such as negotiated proce-


dures or direct selection provide room for the use of corruption to obtain the contracts, procurement officers soliciting/receiving bribes or undeclared gifts and other undue advantages, inflated claims requesting payment for services or goods higher than the agreed upon cost identified in the contract, conflict of interest in the evaluation process (e.g. nepotism, favouritism, undue political influence) and so on.

Most contractors who are selected to provide these goods and services are from the private sector of the economy. All things being equal, these purchases should follow on from standing agreements with selected firms, based on sound pre-emergency tender procedures describing the cooperation to take place once an emergency occurs. However, rapid purchases will often be needed as many requirements cannot be anticipated or arranged in advance. This is particularly true when it comes to transportation, fuel, and specialized supplies such as temporary shelter units.

Corruption is one of the greatest evils that affect societies today. Corruption is linked to a host of negative consequences for both beneficiaries and providers of aid (Lambsdorff, 2006). The financial cost of corruption in procurement can be calculated by comparing the prices of similar goods and services delivered through direct negotiations versus those paid under a competitive bidding process. Price differentials between the two procedures can be up to

<sup>13</sup> <https://www.un.org/en/coronavirus/statement-corruption-context-covid-19>





20–30 per cent of the contract amount. In cases of corruption, they can be even higher. Such comparisons will of course be no more than rough approximations.

When bribery is involved, the contract is not necessarily awarded to the firm offering the best price/quality combination. As a result, the state agency may receive substandard goods, works and services.

Some form of business benefit is the main motivation behind bribery, and hence corruption can increase the market power of the best bribers.

There is a high likelihood that corrupt customers (here, procurement officers) will repeatedly patronize those firms that are willing to bribe. As the profits of these firms rise, the potential personal profits become even higher for the corrupt customers. Higher profits and more contracts enable a firm to augment further its market power through other (honest) mechanisms, such as more extensive advertising or a reduction in prices to squeeze out competitors in certain segments of the market. The ultimate outcome of more market power for one or a few firms will be higher prices for all customers. That is, all donors and agencies will have to pay more for the required goods or services whether they are involved in corruption or not.

Furthermore, as the urgency of an emergency decreases bargaining power anyway, rapid procurement is particularly prone to inflated prices and expenditures. In war and post-war contexts, the impact of monopoly suppliers can be devastating if they have an interest in sustaining a conflict economy (Le Billon, 2005). However, corrupt procurement officers are not only biased in their choice of supplier, but also in their prioritization of procurement projects.

Bribes will seldom be obtainable in all markets, and a corrupt official may shift the focus of acquisition of quality goods, works and services to corruption in emergency procurement where bribes and personal benefits are easier to gain. Besides, if the bribe is calculated as a percentage of the total contract, the corrupt official is likely to exaggerate investments in certain products or services, at the expense of other needs.

As the Group of States Against Corruption (GRECO) of the Council of Europe observed in its guidance to member states:

[COVID-related corruption can take the form of] facilitation payments/bribes to push ahead processes that may have stalled due to shortages of staff or closure of public offices, falsification of documents to meet the conditions of State aid schemes for pandemic relief measures, bypassing product certification requirements, noncertification of alternative supply chains, donations, lack of resources to supervise misconduct by individual employees, etc. (2020, p. 5).

It is important for the citizenry to be aware of these manifestations of corruption in emergency situations to activate their civic responsibility of holding duty bearers to account.

## **2.2. Why and how Corruption Occurs**

The risk of corruption is a function of several factors, including the opportunity to influence decisions, the existence of obtainable benefits, and the possibility of getting away with the offence. Most often, how corruption is perpetrated depends on the circumstances and the goods or services in question. For example, a rapid demand for basic items such as food items, clothing, tents, medicines, roofing, and other materials creates opportunities for collusion between suppliers and consequent

requests for bribes to secure supply.

Poor quality products, services or works can be accepted and approved in return for a bribe. Payoffs can be made to accept incomplete shipments of medicine, or drugs that are of low quality, expired or counterfeit. Clearing processes can be delayed deliberately by clearing officials to extract a bribe (Transparency International, 2016).

Bribes can also be paid by firms to gain knowledge about contract arrangements and prices for services such as communications and electricity. And when it comes to transport management, collusion between drivers and suppliers may lead to falsification of receipts and other documents and fuel can be siphoned off from the stocks or vehicle tanks. Some government officials and procurement officers can collaborate to collect 'taxes' on imports that are legally exempt from duties following an emergency.

Corruption can even occur before contracts are awarded and executed. During the needs assessment stage, responsible officials may exaggerate or skew the kinds of products and services supposedly required for their personal benefit. Alternatively, they might direct supplies and services to certain areas rather than to other, needier locations.

It is important to note, however, that many practices have an unclear legal status, despite complex rules, procurement reforms, and more detailed legal definitions of corruption. Rather than engage in clear-cut corruption, firms will often try to influence procurement through less risky 'grey zone' behaviour, through cultivating contacts within state institutions. Marketing activities verge on corruption when they include benefits targeted at specific individuals and result in favourable contracts.

To reduce corruption risk in procurement during emergency situations, specific formal procedures have been introduced by governments, international development partners and NGOs. The procurement regulations inform principles about how to make the choice of what to request, qualification and identification of suppliers, tender procedures, communication between buyer and suppliers, evaluation of bids and assignment of the contract, and evaluation of the procurement and control (Arrowsmith and Davies, 1998). Hence, they describe how the acquisitions should be carried out, and when derogations are acceptable. Corruption represents a violation of the regulations or the principles behind them.


### **2.3. Review of Relevant Sections of the Public Procurement Act 663 (2003)**

Public procurement is one of the government activities most vulnerable to corruption. In addition to the volume of transactions and the financial interests at stake, corruption risks are exacerbated by the complexity of the process, the close interaction between public officials and businesses, and the multitude of stakeholders.

According to Sarfo and Baah-Mintah (2013), a procurement system's main objective is to manage this process, providing turnaround time for invoices, tracking of total spending by commodity type, as well as financial commitments and cash flow management. The complete implementation of a procurement system usually results in significant changes to the existing business process, as the system would require certain internal controls and procedures to be in place.

In Ghana, public procurement is a major activity of Government that commits important financial





resources and has been viewed as part of a wider reform agenda targeted at improving public financial management (Republic of Ghana, 2001). The fundamental focus of procurement is based on the premise that advanced planning, scheduling, and group buying would lead to cost savings, more efficient organizational operation, and thereby resulting in improved transparency and accountability.

This led to the establishment of the Public Procurement Oversight Group in 1999. The aim of this group was to steer the design of a comprehensive public procurement reform programme which led to the drafting of a public procurement bill in September 2002 that was passed into law on 31 December 2003. The Public Procurement Act of Ghana, Act 663 (2003), was enacted and promulgated by the Parliament of the Republic of Ghana to, among other things, bring sanity and conformity to public procurement by instituting bodies and principles that harmonizes the public procurement process and activities. The objective of the law is to ensure cost effectiveness, efficiency, promote fairness, transparency and ensure that public procurement is non-discriminatory (Foster, 2014).

Since the enactment of the Procurement Act 663, many studies (Foster, 2014; Sarfo & Baah-Mintah, 2013; Ameyaw, Mensah & Osei-Tutu, 2012; Adjei, 2006) have acknowledged its ability to ensure judicious and efficient use of state resources, a transparent and non-discriminatory public procurement system and to reduce or eliminate corruption in the procurement process. However, the implementation of this well-intentioned Act has been met with several challenges that hamper the achievement of its objective (Dabaga, 2013).

According to Dabaga (2013), the lack of clear

procedures for emergency procurement, slow pace in finalizing the draft regulations and presenting same to parliament for passage, lack of qualified procurement personnel and high cost of advertisement are some of the challenges affecting the implementation of the Act. Though the Public Procurement Act has established guidelines, principles, and tender committees to take charge of its object, it has, however, failed to provide for emergency procurement procedures. This has culminated in procurement officers resorting to their discretion during emergency procurement which is subject to immense human error (Dabaga, 2013).

Section 40(1)(b) and (c) of the Public Procurement Act of Ghana, Act 663 (2003) states that:

40. (1) A procurement entity may engage in single-source procurement under section 41 with the approval of the Board in the following exceptional circumstances,
  - (b) where there is an urgent need for the goods, works or services and engaging in tender proceedings or any other method of procurement is impractical due to unforeseeable circumstances giving rise to the urgency which is not the result of dilatory conduct on the part of the procurement entity.
  - (c) where owing to a catastrophic event, there is an urgent need for the goods, works or technical services, making it impractical to use any other methods of procurement because of the time involved in using those methods;

Related to the above, a study conducted by Tweneboah and Ndebugri (2017) to ascertain the extent of adherence with the Procurement Act also showed that the Procurement Act has not clearly defined the procedures for emer-

gency situations. This was in accordance with the 2006 report of the Public Procurement Authority, which indicated that the lack of clear procedures for emergency procurement remains one of the major ports of heckling, abuse, foul play, and transgression in the business of public procurement right from the Board to subcommittee levels (Public Procurement Authority, 2006).

## 2.4. COVID-19 Interventions and Corruption Risks

The COVID-19 measures in Ghana have been in relation to providing support to the private

sector and the general populace in the form of soft loans, tax waivers and amnesty and provision of PPEs. International financial institutions such as the IMF and World Bank have provided countries including Ghana with financial and policy advice to support them in dealing with the impact of the pandemic. In Ghana, the Government has proactively responded to the pandemic to curb the spread and also provide support to affected households and firms.

**Table 1: Sources of Ghana's Funds and Expenditure Components**

SOURCE	FUNDS	EXPENDITURE COMPONENTS
IMF	\$1bn (approximately GH¢5.85b) <sup>14</sup>	To address fiscal and balance of payment needs
World Bank (1st release)	\$35m (approximately GH¢204.75m)	- \$4.5m for Case Detection, Confirmation, Contact Tracing, Recording and Reporting - \$12.7m for Containment, Isolation and Treatment
		- \$0.7m for Social and Financial Support to Households - \$3.6m for Health System Strengthening - \$3.4m for Strengthening Multi-sector, National Institutions and Platforms for Policy Development and Coordination of Prevention and Preparedness using One Health approach.
		- \$7.4m for Community Engagement and Risk Communication - \$2.7m for Implementation Management, Monitoring and Evaluation and Project Management

14. Using an exchange rate of 1\$ = GH¢5.85

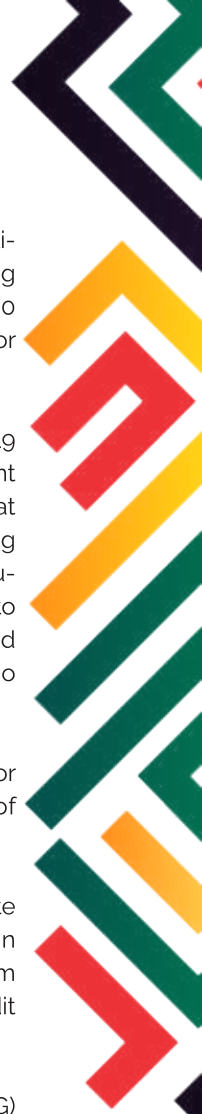
World Bank (2nd release)	\$65m (approximately GH¢380.25m)	To support the procurement of laboratory equipment and chemicals, essential medical equipment, and supplies, including test kits and PPEs.
Excess Fund from Ghana Stabilisation Fund	(GSF)GH¢1.25bn (approximately \$219m)	To fund the <b>Coronavirus Alleviation Programme (CAP)</b> -GH¢12.1m for food packages and hot meals -GH¢42.2m to the National Buffer Stock Company -GH¢275.5m used to pay for water bills and sanitation for three months (April to June) -GH¢241m covered tax waiver for health workers -GH¢38.6m spent on allowances for health workers (April to September) - GH¢2m covered the transportation for health workers - GH¢600m disbursed as soft loans to businesses - GH¢98.07m for procurement of testing tool kit and other logistics - GH¢67.62m for field Surveillance and security operations, monitoring and coordination - GH¢65.73m for contingency
Ghana Exim Bank	\$10million loan	To produce emergency PPE gear
Ghana COVID-19 Trust Fund	GH¢57.15m (about \$9.85million) as of December 2020.	a) support persons engaged in the combat of the COVID-19 pandemic; b) support needy and vulnerable persons infected with or affected by the COVID-19 pandemic; and c) any other matter necessary to achieve the objects of the Fund.

Documents available indicate that Government of Ghana had two major schemes or programmes of response for the pandemic.

1. **A Corona Alleviation Programme (CAP)** presented to Parliament on 31st March 2020 spelt out how the stimulus incentives will be carried out. The measures included:
  - a. Lowering the amount/level of Ghana

Stabilisation Fund (GSF) from the current US\$300 million to US\$100 million in accordance with Section 23 (3) of the Petroleum Revenue Management Act (PRMA). The excess amount, an estimated GH¢1.250 billion (US\$229.6 million), was transferred to the Contingency Fund to finance the CAP.

- b. Arrange with Bank of Ghana (BOG) to defer interest payments on non-



marketable instruments estimated at GH¢1,222.8 billion (US\$224.6 billion) to 2022 and beyond. 2)

c. Adjust expenditures on Goods & Services and Capital Expenditure (Capex) downwards by GH¢1.248 billion (US\$229.3 million).

d. Secure a World Bank DPO of GH¢1.716 billion (US\$315.3 million). 3)

e. Reduce the proportion of Net Carried and Participating Interest due to Ghana National Petroleum Corporation (GNPC) from 30% to 15%.

f. Amend the PRMA to allow a withdrawal from the Ghana Heritage Fund to undertake emergency expenditures in periods of national emergency. There was an estimated US\$591.1 million in the Ghana Heritage Fund as at 2020. It is unclear how much GoG withdrew from the Heritage Fund. 4) 5)

2. **A COVID-19 Preparedness and Response Plan** with a budget of GH¢572 million (US\$100 million) also appears to have been utilised to cover the initial cost of programmes and activities during the outbreak. 6)

The following were some of the interventions rolled out by the Government of Ghana (2020) to provide socio-economic relief to citizens and corporate organizations with the view of alleviating the hardships brought about by the outbreak of the pandemic: 7) 8)

1) Establishment of a Coronavirus Alleviation Programme (CAP) with the intention of addressing the disruption in economic activities, the hardship of Ghanaian people, and to rescue and

revitalize industries

Lowering of the cap on Ghana Stabilisation Fund and the Ghana Sinking Fund (GSF) from the current US\$300 million to US\$100 million to allow for transfer of excess funds to the CAP

Creation of Ghana National COVID-19 Trust Fund which was to complement the efforts of Government to combat the COVID-19 pandemic, by providing an avenue for well-meaning individuals, groups and corporate bodies to contribute or donate money and resources that were required to combat COVID-19

GH¢ 600 million stimulus package for MSMEs through National Board of Small-Scale Institutions (NBSSI)

Reduction in the monetary policy rate by 150 basis points to 14% and drop in regulatory reserve requirement from 10% to 8% to increase supply of credit to private sector

Amendment of Bank of Ghana (BoG) Act to allow for government to borrow from BoG more than the stipulated threshold if it became necessary

Procurement of Personal Protective Equipment (PPE) for the frontline workers

Payment of allowances to the frontline officers working to curb the spread of the COVID-19 pandemic among others Fifty percent (50%) cut/subsidy in the electricity bills from April to June 2020 of households and corporate organizations based on their March 2020



consumption. Electricity Company of Ghana (ECG) estimated the cost of this initiative at GHC1billion.

- 10) Full absorption of water bills by the State from April to December 2020.

Lessons and experiences from other countries that have been hit hard by the pandemic, have played a critical role in the Government's response to the pandemic in Ghana. While some developed countries such as Italy, Spain and USA have been severely impacted by the outbreak due to what can be described as their initial slow response to the outbreak, the Government of Ghana has been lauded by the international community for the swift and decisive measures taken to curb the spread of the pandemic and to deal with the untold hardships of the citizens and the economy.

In the pandemic context, the need for transparency, accountability and the integrity of processes, systems, and decisions are critical. Thus, it is imperative to draw attention to the potential risk areas that the Government and the people of Ghana should be mindful of even as emergency decisions are taken to save lives and restore normalcy.

In all of these interventions, there is also the growing public outcry of possible avenues for abuse that need to be addressed to ensure that the state does not lose huge sums of scarce resources to corruption. For instance, the acceptance of vaccines across the world led to a growing global concern about corruption in the funding, manufacturing and procurement processes of vaccines that may threaten vital public health goals. These risks include the entry of substandard and falsified vaccines into markets, theft of vaccines within the distribution systems, leakages in emergency funding

allocated for the development and distribution of vaccines, nepotism, favouritism, and corrupted procurement systems. It is important these potential risks are identified and addressed by relevant stakeholders to assist in ensuring easy access to safe and effective COVID-19 vaccines by all.

According to UNODC, in many countries, public procurement is estimated to comprise as much as 15% – 30% of the Gross Domestic Product (GDP). The public procurement process poses one of the greatest risks for corruption in Ghana (Tweneboah and Ndebugri, 2017). The large volumes of transactions that are involved in public procurement make it highly vulnerable to corruption risks.

Awarding government contracts during a public emergency faces challenges that differ from those that arise in normal times. Procurement is usually a buyers' market, with the contracting agency holding significant leverage over suppliers. However, during an emergency, time pressures and a lack of qualified suppliers may undermine clarity and transparency in the contracting process, creating a favourable environment for firms to engage in bid-rigging, price-gouging, and fraud.

For example, in the United States, contracts worth hundreds of millions of dollars were awarded to companies with little or no prior experience in producing the needed goods, including those in the arms industry or with histories of fraud (Rose-Ackerman, 2021). Again in Slovenia, of the approximately 80 million euros in contracts awarded in the last week of March 2020, 35% went to a firm controlled by a mainstay of the gambling industry who had no previous experience in healthcare (Delic and Zwitter, 2020). Furthermore in Poland, over \$60 million was wired to a supplier that never

delivered the medical equipment (Slattery and Brito, 2020).

Even if goods and services are delivered, they may be supplied at much higher prices than in normal times. In Colombia, when officials began giving food boxes to families hit by the coronavirus lockdown, one lawmaker noted the exorbitant prices paid to vendors. An inquiry revealed that the state was paying more than double the market price of certain goods, for example \$2.81 for 250 grams of coffee that retailed for \$1.20 at grocery stores (Faiola and Herrero, 2020). Kenya's anti-corruption commission revealed a similar problem, with state agencies paying for goods 60 percent higher than market prices (Malalo, 2020).

In several countries, contracts awarded to those with ties to people in power raised eyebrows. In the United Kingdom, contracts were given to companies whose shareholders, board

members, and employees include present and former high-level public officials (Tabby Kinder, et al., 2020). South Africa's ruling party faced a public uproar after the husband of the President's spokesperson won PPE contracts (Sishi and Winning, 2020). One study shows that local governments in Colombia with historically high levels of corruption were more likely to award contracts to campaign donors and experience cost overruns and inefficiencies during the COVID-19 crisis (Jorge Gallego, et al., 2020).

Learning from the above experiences, there is therefore the absolute need for Ghana to conduct an assessment or an audit to ascertain the management of all resources mobilized and utilized in relation to the COVID-19 interventions. This is very critical as most publicly available information suggests major breaches of some relevant laws, policies, and procedures that required a parliamentary probe.







# SECTION 3 METHODOLOGY

The methodology provides for sampling, sampling size, techniques and data analysis to mention but a few.

In order to carry out the assessment, GII conducted a stakeholder analysis of the key players in the subject matter under consideration. Crucial was also the identification of stakeholders who could determine the success or otherwise of the various interventions.

### 3.1. Research Area

The research covered eleven geographical regions in Ghana namely Ashanti, Bono, Central, Eastern, Greater Accra, Northern, Oti, Upper East, Upper West, Volta and Western Regions. For the purposes of the research, it was imperative to capture as many views of the population as possible. Again, the research area focused on the targeted institutions that played a critical role in the implementation of the COVID-19 related interventions and the beneficiaries.

In the regional distribution of the sample, the majority 40.8% of the respondents came from the Greater Accra region, this was followed by Ashanti region with 22.9% respondents. The rest of the breakdown being Northern, Western, Volta, Upper East, Upper West, Bono, Central, Eastern and Oti with 7%, 4.4%, 4.2%, 3.4%, 3.3%, 3.2%, 3.9%, 3.6% and 3.1% respectively. Most respondents were within Greater Accra and Ashanti region given that interventions beneficiaries were largely located in these regions.

### 3.2. Assessment Tool

For this assessment, GII used Transparency International's Corruption Risk Assessment Tool.

According to Transparency International, "corruption risk assessment is a (diagnostic) tool which seeks to identify weaknesses within a system which may present opportunities for corruption to occur. It differs from many other corruption assessment tools in that it focuses on the potential for - rather than the perception, existence or extent of - corruption." At its core a risk assessment tends to involve some degree of evaluation of the likelihood of corruption occurring and/or the impact it would have should it occur.

A risk-based approach in the fight and prevention of corruption allows a country to understand the relevant risks to which it is exposed and adopt measures to mitigate the risks. The need to shift from a compliance-based to a risk-based approach was first recognized in anti-money laundering and combating the financing of terrorism. The Financial Action Task Force (FATF) identified the risk-based approach in its revised 2012 recommendations as a central element for the effective implementation of all other legislative and institutional measures taken by governments. The FATF thus regards a risk-based approach as not optional, but a prerequisite for effective application of anti-money laundering measures and anti-corruption measure more broadly.

The FATF's Guidelines provide detailed definitions for the three main stages of risk assessment, which comprise risk identification, risk analysis and risk evaluation.

### 3.2.1 Assessment Approach

This corruption risk assessment takes an institutional approach, i.e. it aims to identify

weaknesses in (the enforcement of) rules and regulations in how the Government of Ghana and its various institutions and agencies designed and implemented initiatives under COVID-19 response measures.

The conceptualization of risk is as follows:

1. Corruption risk is equated with the set of institutional vulnerabilities within a system or process which might favour or facilitate corrupt practices.
2. Measures of institutional vulnerability are combined with data on perceptions and/or experience of corruption as a proxy for corruption risk.
3. Risk is expressed as a factor of the likelihood of corruption multiplied by the impact of corruption.
4. Objective risks (weak institutions and regulations) are differentiated from subjective risks (tolerance to corruption, personal motivation, weighing up of costs/benefits, past experiences).
5. Corruption risk is understood as a factor of the level of transparency and level of fairness in a process.
6. Corruption risk is understood as the difference between actual and ideal systems.

### **3.3. Sampling Approach and Data Collection Methods**

The GII Research Team used a simple random sampling approach giving all samples in the population an opportunity to be part of the research. In order to accomplish this, the team used a stratified approach by listing all the key respondents and randomly assigning the

number of questionnaires to be administered to them. Two key respondent groups (relevant public sector institutions and beneficiaries of the various interventions) were targeted. The relevant institutions comprised key policy and implementing institutions including the Ministries of Finance, Health, Information and Gender Children and Social Protection and the Ministry of Education. Others in this category were Ministries, Departments and Agencies (MDAs) including the Ghana Health Service, Ghana Revenue Authority, Ghana Education Service, Public Procurement Authority, Auditor General's Department, Controller and Accountant General, Department of Social Welfare. Additionally, the GII team also targeted selected metropolitan, municipal and district assemblies (MMDAs).


The second category comprised beneficiaries of COVID-19 response measures in the private sector, media, civil society, faith-based organizations and the general public.

The team then randomly selected eleven regions and used the population as the basis for assigning the sample for each region and for each stakeholder group. In all, three thousand (3,000) respondents from the two main categories of respondents (targeted institutions and the general public) were assigned a total of 185 for targeted institutions, with the rest being members of the general public who had benefitted from the various COVID-19 socio-economic interventions rolled out by Government.

### **3.4 Data Collection**

GIJ recruited field assistants, trained and deployed them across the 11 regions to collect data from the sampled stakeholders. The data collection was carried out between December 2020 and February 2021 in 11 out of the 16





administrative regions of Ghana including Greater Accra, Ashanti, Volta, Northern, Western, Central, Bono, Eastern, Upper East, Upper West and Oti.

Out of the 3,000 respondents targeted, GII received 2,850 responses representing a 95% response rate.

### **3.5 Limitations of the research**

When conducting the research, the main challenges have been working during the COVID-19 pandemic and its associated general restrictions on movement and ban on social gatherings.

Again, uncertainty presented by the 2020 presidential and parliamentary election campaigns in Ghana affected the response rate from the various public sector stakeholders and caused some delays in the process of securing the commitment of the various actors needed for the successful implementation of the intervention.

### **3.6 Data Analysis**

The Statistical Package for Social Sciences (SPSS) software and Microsoft Excel were used in analysing the data. The demographic variables were analysed using descriptive statistics while frequencies were used to analyse other variables. Cross tabulations were also used to explain selected variables. The results are presented largely by means of infographics to make them easily comprehensible and appealing to a larger audience.

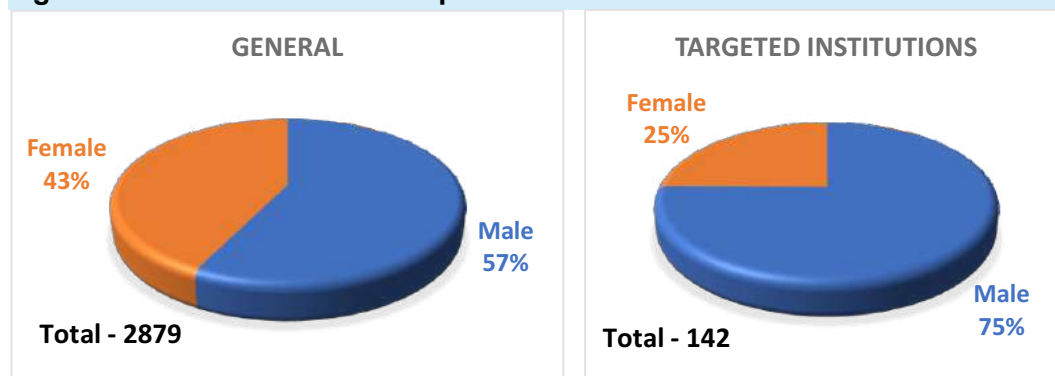
## SECTION 4 FINDINGS AND RISK MAPPING

This section is devoted to the analysis and discussion of the empirical findings of the research and the corruption risk assessment tool. The section consists of two broad areas. The first one provides a brief examination of the descriptive statistics and the structure of the data. The second part deals with the frequency and cross-tabulation results starting from the broad risk areas followed by specific risk issues, analysis, findings and discussions.

### 4.1. Demographics

The majority of the research respondents were males (1,747), constituting 58.2%, compared with 41.8% (1,274) females. It is worth noting that the focus of the research was not targeted at any sex group.

**Figure 1: Sex distribution of respondents**



With regards to employment status, the majority 49.6% (1343) of the respondents, were employees, followed by self-employed people, business owners, unemployed and management staff with 25.1%, 9.5%, 8.3% and 4.8% respectively. Less than three percent (2.7%) of the respondents were students.

### The Respondents' Distribution by Age Group

As illustrated in Table 1 below, the ages of the respondents ranged from 18 – 60+, showing a good spread of the various age groups. The

oldest age group of 60+ constituted the lowest number of respondents, 60 (2.1%). The largest number of participants are in the 26 – 35 age group (1110 people, representing 38.1%). It is followed by respondents in the 36-45 age group (836 people, that is 28.7%) and respondents in the 18-25 age group (16.9%) and 46-60 age group (14.3%).

**Table 2: The Distribution by Age Group**

Age group	Numbers	Percentage
18 -25 years	494	16.9%
26-35 years	1110	38.1%
36-45 years	836	28.7%
46-60 years	416	14.3%
Above 60 years	60	2.1%
<b>Total</b>	<b>2916</b>	<b>100.0%</b>

**Regional Distribution of Respondents**

In the regional distribution of the sample, shown in Table 2 below, the majority 40.8% (1211) of the respondents came from the Greater Accra region, followed by Ashanti region with 681 (22.9%) respondents. The rest of the

respondents came from the Northern, Western, Volta, Upper East, Upper West, Bono, Central, Eastern and Oti with 7%, 4.4%, 4.2%, 3.4%, 3.3%, 3.2%, 3.9%, 3.6% and 3.1% respectively.

**Table 3: Regional distribution of respondents**

Region	Number of respondents	Percentage
Ashanti	681	22.9%
Bono	96	3.2%
Central	115	3.9%
Eastern	108	3.6%
Greater Accra	1211	40.8%
Northern	209	7.0%
Oti	93	3.1%
Upper East	102	3.4%
Upper West	98	3.3%
Volta	126	4.2%
Western	131	4.4%
<b>Total</b>	<b>2970</b>	<b>100%</b>

**4.2 Identified Risks**

This is a process that involves finding, recognizing and describing the risks that could affect the achievement of national or

organizational objectives. Historical data, theoretical analysis, informed opinions, expert advice, and stakeholder inputs are used to identify corruption risks.

**Corruption risk assessment of Government Covid-19 interventions**

In this section, a risk map is used to present how resources were allocated in compliance with laid down principles that would guarantee their efficient utilization. The risk focus areas of the risk map include Accountability, Integrity, Transparency and Participation.

On each of the indicators, there was a need to identify the risk of corruption or otherwise. The aim of the risk map was to identify areas to be prioritized for urgent response and future action. The risk map is a combination of the focus areas and their level of severity.

**Explanation of risk focus areas**

a) **Accountability:** The degree to which responsible institutions/duty bearers have been answerable and responsive to the legislation, policies and procedures and potential compliance of actors

b) **Integrity:** Broadly refers to an environment that evades corruption and enables good governance

c) **Transparency:** The degree of openness in the execution of initiatives related to the COVID-19 interventions by government of Ghana in accordance with existing legislation and other relevant requirements

d) **Participation:** The degree to which all relevant state actors are proactively involving citizens (including marginalized and resource-poor groups) at all levels of the decision making and implementation processes relevant to the COVID-19 interventions rolled out by government

**Table 4: CRA Map**

Intervention	Governance				Corruption risk
	Degree of accountability	Degree of integrity	Degree of Transparency	Degree of Participation	
4.3.1: COVID-19 National Trust Fund	Green	Green	Green	Yellow	Light Green
4.3.2: \$10million loan to produce emergency PPEs and kits	Red	Red	Red	Red	Red
4.3.3: First Release of \$35m from World Bank -\$4.5m for Case Detection,	Yellow	Yellow	Yellow	Green	Yellow
Confirmation, Contact Tracing, Recording and Reporting	Yellow	Yellow	Yellow	Green	Yellow





<p>Ref: Mid-year review statement; appendix 4d, 2.3</p>					
<p><b>4.3.4:</b> \$12.7m for Containment, Isolation and Treatment</p> <p>Ref: Mid-year review statement; appendix 4d, 2.4</p>					
<p><b>4.3.5:</b> \$0.7m for Social and Financial Support to Households</p> <p>Ref: Mid-year review statement; appendix 4d, 5.1</p>					
<p><b>4.3.6:</b> -\$7.4m for Community Engagement and Risk Communication</p> <p>Ref: Mid-year review statement; appendix 4d, 2.3</p>					
<p><b>4.3.7:</b> -\$3.6m for Health System Strengthening</p> <p>Ref: Mid-year review statement; appendix 4d, 2.4</p>					
<p><b>4.3.8:</b> School supplies for high school students, fumigation of schools and hot meals for students 400m Ghana cedis for partial opening of schools</p> <p>Ref: Mid-year review statement; appendix 4d, 1.2</p>					



<p><b>4.3.9:</b> -\$3.4m for Strengthening Multi sector, National Institutions and Platforms for Policy Development and Coordination of Prevention and Preparedness using One Health approach.</p> <p>Ref: Mid-year review statement; appendix 4d, 4.1</p>					
<p><b>4.3.10:</b> -\$2.7m for Implementation Management, Monitoring and Evaluation and Project Management</p> <p>Ref: Mid-year review statement; appendix 4d, 4.1</p>					
<p><b>4.3.11: 2<sup>nd</sup> Release of \$65m from World Bank</b></p>					
<p>-To support critical activities such as purchasing of laboratory equipment and chemicals, essential medical equipment, and supplies, including test kits and PPEs.</p> <p>Ref: Mid-year review statement; appendix 4d,2.3</p>					
<p><b>4.3.12: Coronavirus Alleviation Programme (CAP)</b> financed with GH¢1.25bn excess funds from Ghana Stabilisation Fund (GSF) -GH¢54.34m for food packages and hot</p>					



<p>meals (GH¢2m or \$350,000 per day) for 400,000 people.</p> <p>Actual -Provision of 2,744,823hot meals Accra Kasoa, Tema and Kumasi @4.37 Ghana cedis including T&amp;T</p> <p>Ref: Mid-year review statement; appendix 4d, 1.1</p>					
<p><b>4.3.13:</b> -GH¢40m (GH¢42.2m) to the National Buffer Stock Company</p> <p>Ref: Mid-year review statement; appendix 4d, 1.2</p>					
<p><b>4.3.14:</b> -Gh¢275.5m used to pay for water bills and sanitation</p> <p>Ref: Mid year review statement; appendix 4d, 1.3 and appendix 4e, 1.1</p>					
<p><b>4.3.15:</b> - GH¢38.6m budgeted, actual disbursement (50m) spent on allowances for health staff</p> <p>Ref: Mid-year review statement; appendix 4d, 2.1 and appendix 4e, 1.2</p>					
<p><b>4.3.16:</b> - Gh¢241m covered tax waiver for health workers</p>					
<p><b>4.3.17:</b> -GH¢2m covered the transportation for health workers</p> <p>Ref: Mid-year review statement; appendix 4d, 2.2</p>					

<b>4.3.18:</b> Ghc600m disbursed as soft loans to businesses Ref: Mid-year review statement; appendix 4d, 5.1	Green	Green	Green	Green	Green
<b>4.3.19:</b> COVID-19 antigen testing at Kotoka Int. Airport Ref: Mid-year review statement; appendix 4d, 2.2	Yellow	Red	Red	Red	Red

Ref: Mid-year review statement; appendix 4d, 2.2  
**Legend**

Green	Low	Yellow	Moderate	Red	High
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A summary of the risk map indicates the following:

- High risk areas are predominantly around procurement of goods and services for the various intervention measures.
- The Government of Ghana disseminated information through weekly press conferences and presentation of appropriation accounts to Parliament. However, real processes regarding procurement contract were not transparent.
- The overall governance risk is medium, with a high risk in integrity mechanisms, indicating that rules, regulations and standards have not been adequately complied with. Here the map raises red flags in the areas of integrity, accountability, and participation. Problems are mainly related to issues of accountability, the application of rules and procedures, and low levels of participation of independent governance and accountability institutions and beneficiaries in decision-making around public procurement.

There is a risk of corruption in the relationship between Central Government (which seems to have awarded all contracts) and suppliers who were mainly sole-sourced. This risk derives from the absence of appropriate mechanisms to regulate these relationships or the failure to consistently apply such mechanisms where they exist.

#### 4.3 Analysis of Identified Risks in the Governments' COVID-19 intervention

From the assessment tool, Transparency International states that risk analysis "is a process that is used to understand the nature, causes and level of the identified risks. It is also used to research impacts and consequences of corruption and to examine the efficiency anti-corruption controls that currently exist."

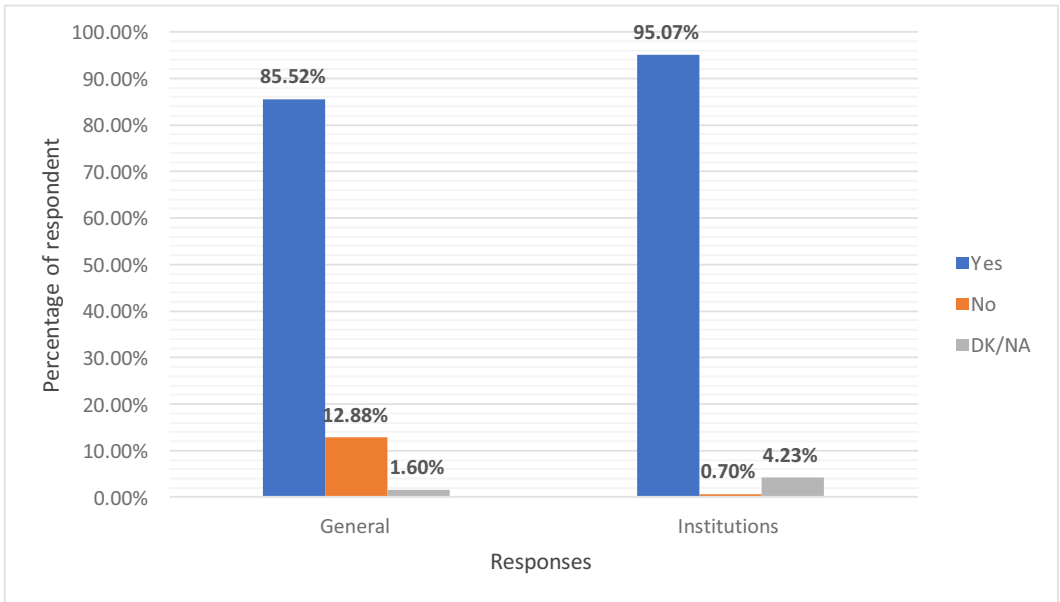
##### 4.3.1 COVID-19 National Trust Fund

The establishment of the Novel Corona Virus (COVID-19) National Trust Fund and the formation of its Board of Trustees were transparent and publicly inaugurated on 29th March, 2020. This is illustrated by our research finding as 85.52% of the general respondents said they were aware of such a Fund. Only 12.88% of them said there was no Fund established and 1.60%

said they were unaware of the said Fund. Meanwhile, in the case of respondents from target institutions, 95.07% of them indicated awareness of the COVID-19 pandemic Fund created by the government. Less than 1% (0.70%)

and about 4.23% respondents indicated they were not aware of any Fund or didn't know respectively.

**Figure2: Awareness of designated funds to support the fight against COVID-19**

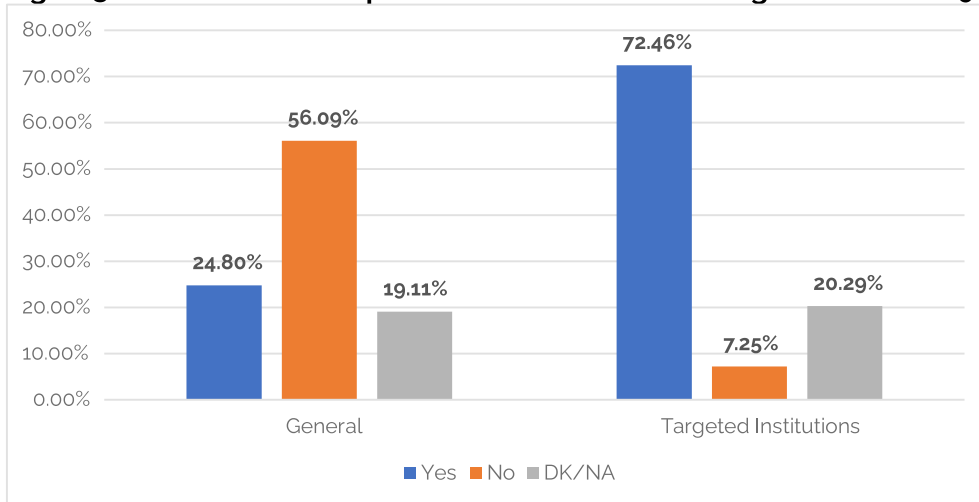


Data shows that communication about the establishment of the Fund reached the vast majority of the public. This is a plus in pandemic situations where the priorities are shifted to dealing with the emergency rather than promoting sunshine in the governance processes.

On governance arrangements for the Fund, however, the formation of the Board of Trustees to manage the Fund was not participatory or inclusive. Major sections of society were not invited to formally send representatives. The National Trust Fund Act, 2020 (Act 1013) spells out in Sections 6 to 8 the governance of the

Fund. The legal framework supporting the creation of the Novel Corona Virus (COVID-19) National Trust Fund Act, 2020 (Act 1013) is quite robust. The requirements in Section 22 (1-4) outlines reporting covering areas of operations annually to the Minister, who shall also submit same to Parliament. From the foregoing, it is inferred that per the provisions in Section 22, the law is limited in providing channels for communicating with the public, for example by making information available on websites and other platforms.

**Figure 3. Awareness of independent institutions to manage the COVID-19 Fund**




The research sought to ascertain if the general public had any knowledge of any independent institution or committee tasked to manage the COVID 19 Relief Fund. 24.80% of the research respondents said they are aware of an independent institution set up to manage the Fund whereas 19.11% said they are not aware or have no knowledge about it. Meanwhile, 56.09% said there is no independent body(ies) assigned to manage the Fund. In total, 76.20% of the respondents were not aware of any independent institution or body mandated to manage the Fund.

On the other hand, the majority of respondents (72.46%) from the targeted institutions knew about the existence of an independent institution/committee with the sole responsibility to manage the COVID-19 Fund. A small share (7.25%) of these respondents said no independent committee or institution was set up to manage the Fund whereas 20.29% were not aware of a special body that had been created to manage the Fund. It is worth mentioning that stakeholders clearly demonstrated high appreciation of the existence of a body (the Board of Trustees) to

ensure the funds received are effectively managed.

With the high level of knowledge among the targeted institutions, there is the expectation that this will trickle down to the general populace. However, this is not the case, as shown by the chart above. Hence, there is a need for Government and related institutions to adopt more effective communication strategies to reach the general populace.

The COVID-19 National Trust Fund had, as of December 15, 2020, received GH¢57.15 million (US\$9.99 million) in cash and in-kind donations, from corporate organisations (Daily Graphic, January 2021). The Chief of Staff, Mrs. Akosua Frema Osei-Opare, announced in January 2021 that out of that amount, the Fund had disbursed GH¢49.29 million (US\$8,556 million) for different programmes, including procurement. The Trust Fund has duly published on its website the list of the institutions that it has provided funding to, indicating that actions were taken in accordance with the guidelines of the Fund to ensure proper disbursement of mobilized resources. The institutions that received funding from the Trust



Fund have however failed to publish information about how procurement has been conducted, who was awarded contracts, how much was awarded to whom and how disbursements were made.

#### **4.3.2 \$10m loan to produce emergency PPE kits and gear**

Four companies have been selected (without tender) by the Ministry of Trade to produce the PPEs, which also included face masks, medical scrubs, hospital gowns and headgears. Checks conducted reveal that no tender notice for the above procurement was published as required by the Public Procurement (Amendment) Act, 2016 (Act 914) and the four companies are not registered with the PPA, offending Sections 43 and 44 of Act 914. However the issue of accountability will then be among the Ghana Exim Bank, Ministry of Trade and the four companies that were engaged as the facilities were contracted on commercial terms.

#### **4.3.3 \$4.5m for Case Detection, Confirmation, Contact Tracing, Recording and Reporting**

Ghana budgeted \$1.2 million for 1000 contact tracers in its proposal to the World Bank. At the onset of the pandemic, the Ghana Health Service employed and trained 900 Contact Tracers to work on case detection, contact tracing and reporting, with 600 dropping out later due to various grievances, chief among them the irregular payment of their daily allowance of \$25 (GH¢150.00). A corruption risk arises over whether an employment contract regulated the work of the contact tracers, the terms of their engagement, how much was actually paid to them, for how long and why 600 of them dropped out. However, during the post validation engagement with the Ghana Health Service, the drop out of the 600 contact tracers was mainly due to the expiration of their contracts and lack of funds.

#### **4.3.4 \$12.7m for Containment, Isolation and Treatment<sup>15</sup>**

It is evident that Government has incurred expenditures on quarantine, containment, isolation and treatment of travelers and sick persons using 16 hotels, 4 hospitals and 3 facilities. The opacity of the procurement of the hotels, other service providers and the official costs presented by Government pose corruption risks.<sup>16</sup> However, during the post validation engagement with the Ministry of Finance, it was evident that the process leading to the selection of the 16 hotels was carried out through a broader consultation with the Ghana Hotels Association but unfortunately this information is not publicly available.

#### **4.3.5 \$0.7m for Social and Financial Support to Households**

According to the government, GH¢ 12.1 million and GH¢ 275.5 million was used to provide hot meals for the vulnerable and free water for all Ghanaians for three (3) months respectively, i.e. from April to June 2020 under the Coronavirus Alleviation Programme to support households and businesses. This line item is perhaps the biggest red flag in the procurement of interventions under the Corona Virus alleviation programme, with very little evidence provided to support the number of people fed (400,000), the period of the intervention, the way caterers were contracted and the unit cost of the food packages. There was no record of any tendering for caterers or food suppliers. The branding of some food items in partisan colours also presents a corruption risk as parties supporters could have been targeted as recipients over the vulnerable to promote their political agenda.

#### **4.3.6 \$7.4million for Community Engagement and Risk Communication**

The Government established a National Information Contact Center (NICC) at the Accra

15. <https://www.ghanaweb.com/GhanaHomePage/NewsArchive/Greater-Accra-contact-tracers-lament-unpaid-allowances-97922>  
16. Source: Government of Ghana application to World Bank. Inter-Ministerial Coordinating Committee

Digital Center to provide information on COVID-19 and related matters. There has not been any information about how much Government spent on that set-up, as no figures have been released publicly so far, presenting a corruption risk.

#### **4.3.7 \$3.6m for Health System Strengthening**

It is unclear how the Government has spent funds earmarked under this allocation from the World Bank funding.

#### **4.3.8 Support for Schools**

In June 2020, schools were partially reopened with only Basic Education Certificate Examination (BECE) and West Africa Senior Secondary Certificate Examination (WASSCE) candidates permitted to remain in school, provided they followed social distancing protocols. To ensure a smooth and safe re-opening of schools, the Government announced it had provided 18,000 Veronica Buckets, 800,000 pieces of 200-millilitre sanitisers, 36,000 rolls of tissue paper, 36,000 gallons of liquid soap and 7,200 thermometer guns to be distributed to schools. The Government also indicated in the 2021 budget statement that it provided hot meals for 540,000 final year students and teachers who sat for the 2020 WASSCE and BECE exams for three weeks. There is no full disclosure of who won these contracts, from which fund the contracts were awarded and whether the contracts went through the proper procurement processes.

Additionally, schools were fumigated, disinfected and mapped to a health facility for

identification and treatment of suspected cases of Coronavirus. In September 2020, the Ministry of Education and Ghana Education Service collaborated with Zoomlion (a private company) to disinfect and fumigate over 850 high schools across Ghana to pave way for the reopening. Over 3700 junior and high schools in Greater Accra alone were fumigated (Ghanaweb, September 2020). As with almost all procurement during the pandemic, these contracts were not advertised according to law and were mostly sole-sourced to sanitation company Zoomlion. Very scanty information on some of these contracts is available on the PPA website.

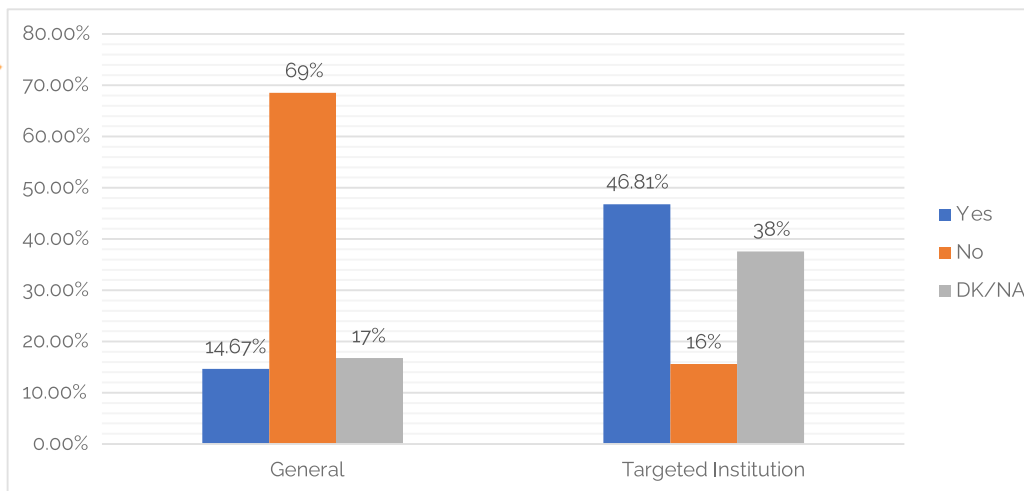
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17. Source: Mid-year budget review 2020 & 2021



## Citizens' awareness of the disbursement of funds under the COVID - 19 interventions

**Figure 4. Awareness of clear procedure for disbursement of funds for COVID interventions**



GII team sought to ascertain whether there was a clear laid down procedure for the disbursement of funds for the COVID 19 interventions. A majority of general respondents (69%) said 'No' while 14.67% of the respondents said 'Yes'. Another 17% said they did not know of any laid down procedure. In the case of the targeted public institutions, 46.18% of the respondents indicated there was a laid down procedure for the disbursement while 15.60% said they did not know of the existence of a laid down procedure for disbursing funds. Almost thirty-eight percent (37.59%) indicated they did not know of any mechanism for disbursing the funds. From the data, it is evident that over half of the respondents were unaware of the existence of a laid down procedure for the disbursement of funds. This could pose a serious risk with the likely effect of lack of trust due to the perceived opacity of the process.

Though the Appropriation Act 2020 (ACT 1008) and its guidelines, as prescribed by Sections 7 of Act 1013 (2020) are in place for annual reporting,

the above indicates that a good number of citizens are not aware of its existence. These gaps, if not bridged, can lead to non-eligible beneficiaries circumventing regulations to obtain illegitimate access to Covid-19 support, in connivance with officials in charge of the disbursements and /or eligible beneficiaries being asked to pay bribes to access the support they are entitled to.

### Publication of disbursement reports

With respect to the publication of reports related to the disbursement of funds, 7.75% of the general respondents answered that the managers often publish the reports while 30.49% said there was no periodic reporting. A majority of 61.76% of the respondents said they were not aware of any periodic reports. In summary, one can draw the conclusion that 92.25% of the respondents are not aware of any periodic reporting. On the same note, 24.82% of respondents from targeted institutions said the Government periodically published the reports

18. <https://www.mofep.gov.gh/sites/default/files/budget-statements/2019-Appropriation-Act.pdf>

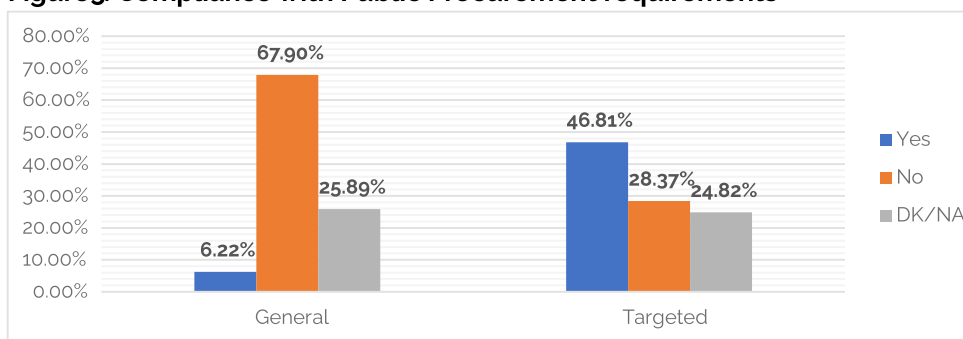
while 75.17% had not sighted any reports published by the Government.

The high gap in the awareness of publication of reports could be attributed to the requirements for reporting under Act 1013 Section 22, which provides for annual reporting to the Minister of Finance for onward submission to Parliament. It is, therefore, understandable from this context that respondents were not aware of any published reports from the Fund. However, funds expended outside the COVID-19 Trust Fund are captured in the Appropriations Act which is a public document.

Further research on the subject matter has shown that the funds received through the COVID-19 Trust Fund have been disclosed and utilisation of same provided for under some thematic areas including provisions for PPEs for the education and health sectors and money used to purchase the various food rations distributed during the peak of the pandemic.

### Compliance with legal requirements regarding public procurement

**Figure 5. Compliance with Public Procurement requirements**



In regard to compliance with the Procurement Act, 2003 (Act 663), only 6.22% of the general public respondents said Yes whereas 67.90% said there were no arrangements in place with 25.89% not aware of any arrangement to comply with the Procurement Act. On the other hand, 46.81% of the targeted respondents knew about the existence of laid down compliance regime to regulate the procurement of goods and services whereas 53.10% said 'No' or they did not know of such an arrangement.

While it may be acceptable if the general populace is unaware of regimes to regulate procurement and ensure compliance, the

reverse should be the case for the public sector stakeholders. It is quite worrying to note that over 50% of them rather indicated that there is no arrangement or did not know of any regimes to ensure compliance.

It is expected that in emergency situations, public entities will comply with Sections 38-41 of the Public Procurement Act, 2006 (Act 663) which deal with restricted tendering and single-source procurement. Hence, the risk associated with these findings includes the possible violation of the Public Procurement Act, 2006 (Act 663) by the targeted institutions.

On the other hand, the lack of information



among the public about legal requirements regarding public procurement could diminish their ability to demand accountability from the duty bearer.

#### 4.4 Risk Evaluation

This part of the assessment analyses the previously identified vulnerabilities and the estimated impact of the risks with a view to determining whether or not a specified level of risk is acceptable or tolerable.

GII has selected several critical areas for the transparency, Accountability, Participation and Integrity (TAPI) assessment. The five main risk areas are shown in Table 2. For each of these areas, further explanation about the application of TAPI is provided. For each risk area, three different integrity levels (1 = moderate risk, 2 = high risk and 3 = very high risk) are used to score performance regarding transparency, accountability, participation and integrity.

The risk evaluation matrix is available below:

**Table 6: Matrix of severity of corruption risks**

MATRIX ASSESSING THE SEVERITY OF CORRUPTION RISKS		Probability	IMPACT OF THE RISK				
			Very severe	Severe	Average	Low	Very low
<b>Bribery and kickbacks</b>	Very high risk						
<b>Conflict of interest</b>	Medium						
<b>Excluding qualified bidders</b>	High						
<b>Leaking bid data</b>	Medium						
<b>Manipulation of the bidding procedure</b>	Medium						

#### Legend

	Low impact
	Moderate impact
	High impact
	Very high impact

The drivers and enablers of the above risks can be categorised around:

1. Policies and regulations which govern public procurement. It is the overall framework that aligns the main activities.
  - a) The existing policy and legislative

framework governing public procurement in Ghana is well established. The situation is quite satisfactory and may only require limited improvement and enforcement.

- b) The existing legislation is partly applied, but with important limitations



– for example, some of the enforcement institutions selectively enforce their regulations and laws and exhibit preferential treatment. Oversight agencies are not establishing some of the subsidiary legislation that are needed.

- c) Information regarding public procurement policies and legislation are available except that they are not very participatory when it comes to their development. Stakeholders can express their views and complaint mechanisms exist, but powerful stakeholders and interest groups are able to exert influence through lobby groups.
- 2. Regulations that concern the concrete rules and instruments that exist to operationalize procurement policies, and whether these rules are implemented, by independent governance institutions.
  - a) A good number of regulations exist but still have some compliance and enforcement challenges. For example, the requirement in Section 44 (2) of the Procurement Act 663 (as amended) that mandates a Procurement Entity (PE) to place a public notice for comments from the public before any single source procurement is initiated has not been complied with in almost all procurement related to the above Covid-19 interventions.
  - b) Procurement contracts are seen to have been mostly awarded to politically-connected individuals and

businesses.

- c) Existing regulations are partly implemented by enforcement agencies, but with important limitations in that (sections of) the institutions are weak and have limited internal controls or anti-corruption measures in place.
- 3. Ensuring the integrity of public procurement is very important as it can greatly contribute to the efficiency and effectiveness of public spending, thus making it possible to reach out to more people with the resources available.
  - a) The existing design of public interventions and procurement rules is well established, procurement regulations and anti-corruption measures are solid, independent audits are conducted but there are few instances of people being held accountable for their actions.

#### **4.5 Measures to Mitigate the identified Corruption Risks**

This section highlights solutions and measures that can be adopted to reduce the potential frequency and/or effect of the identified risks. Such measures include strengthening internal processes, addressing risky conditions in the external environment, or both.

**Table 7: Measures to mitigate corruption risks**

Strengthening internal processes	Addressing risky conditions in the external environment
<p>Strictly enforce the Code of Conduct for the Ghana Civil Service issued by the office of the Head of the Civil Service. Part 2(b) of the Code (Guiding Principles) specifies that officers should not place themselves under "any financial or other obligation that might influence them in the performance of their official duties, including award of contracts".</p> <p>Part 2(c) of the Code further specifies that civil servants should make choices based solely on merit when (among other things) awarding contracts.</p> <p>Part 7 of the Code details rules for efficient, effective and proper use of public funds and Part 8 addresses gifts, bribes, and conflict of interest.</p> <p>Hasten the process within PPA to develop a dedicated code of conduct for procurement staff in the Government as per Section 86 of the Act.</p> <p>Develop and enforce ethical behaviour for suppliers. The government through its agencies should focus on training and including adherence to ethical principles in its staff evaluation process. It could also introduce some ethics and integrity requirements for its suppliers, though this could be difficult to implement.</p> <p>Strictly enforce Act 550 (Public Office Holder (Declaration of Assets and Disqualification Act, 1998)) and require decision makers and officials (including procurement officers) (Schedule 1 of the Act) to disclose specific financial information (Section 4).</p>	<p>The Government should utilise opportunities for direct involvement of relevant external stakeholders in public procurement especially the involvement of end beneficiaries.</p> <p>The Public Procurement Authority must ensure that all public procurement records are complete and accurate and easily accessible in a single file.</p> <p>The Public Procurement Authority must create an enabling environment for public consultation and monitoring of public procurement and must take into account the feedback of civil society groups.</p> <p>The legal and regulatory framework must allow citizens to participate in the following phases of the procurement process, as appropriate:</p> <ul style="list-style-type: none"> <li>• the planning phase (consultation)</li> <li>• bid/proposal opening (observation)</li> <li>• evaluation and contract award (observation), when appropriate, according to local law</li> <li>• contract management and completion (monitoring).</li> </ul>



Review the provision in Section 14 (3) of the Act that vests power in the Minister of Finance to direct the use of a different procurement procedure where the Minister determines that it is in the "national interest" to do so. Previous practice shows this does not guarantee that the procedure will be in line with principles of economy, efficiency, and transparency.

Develop regulations and guidelines regarding sole sourcing in Government procurement and strictly enforce them.

Strictly enforce Ghana's Protection against Unfair Competition Act 2000 (Act 589). The Act sets out the various practices deemed as unfair competition, defines these practices and outlines the extent of protection provided under Ghanaian law and other related matters.

The Government must ensure political accountability by being answerable to citizens. This also implies that the appointment of specific individuals to various decision-making positions must be made based on objective criteria and the individuals and their departments and agencies must account for their activities and spending in transparent ways to the citizens.

Finally, the Government must also ensure financial accountability, where duty bearers and institutions must truthfully and accurately document the intended and actual use of resources allocated to them. It may also require that individuals with discretionary powers publicly account for their earnings through a programme of assets and liabilities declaration.

#### 4.6 Risk Map Analysis

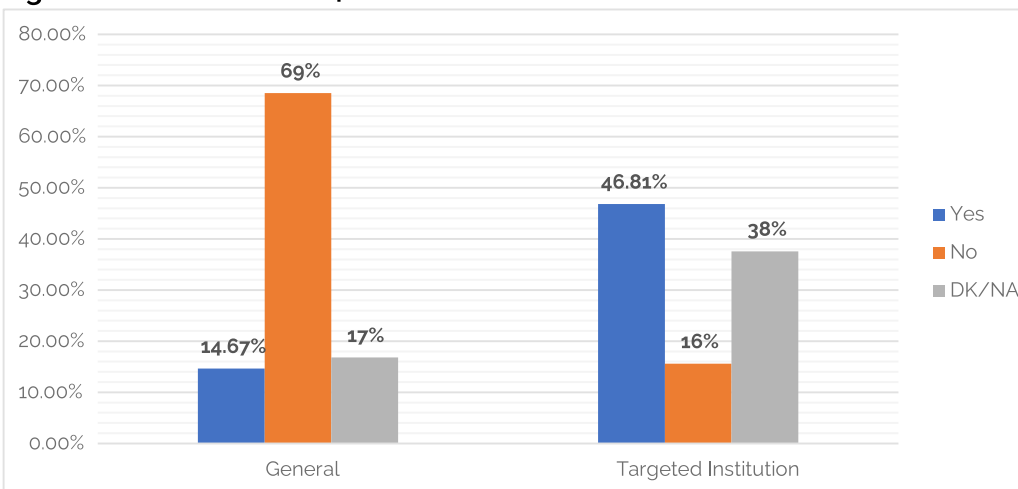
With respect to the arrangements made to share information with the public about the COVID-19 Trust Fund, 35.06% of the general respondents said that they are aware of such arrangements whereas 50.12% answered there are no existing arrangements in place. About fifteen percent (14.81%) also said they are not aware of any publicity arrangements. This finding shows that the arrangement for information sharing was not clearly defined and made available to the populace.

Responses from the targeted institutions show that 66.7% of the respondents knew about

arrangements to disseminate information about the COVID-19 National Trust Fund. However, 20.5% of the respondents said nothing of the sort exists whereas 12.8% stated that they did not know or were not aware of any such mechanism in place.

Though quite a good number of respondents indicated they knew of mechanisms in place, there is still the need to promote transparency by intensifying communication to reach the general public.

**Figure 6: Awareness of clear procedure for disbursement of funds for COVID interventions**



The research team also sought to determine whether there was a clearly laid down procedure for the disbursement of funds for the COVID 19 interventions. A majority of general respondents (69%) gave a negative answer whereas 14.67% of the respondents gave a positive answer. Another 17% said they did not know of any laid down procedure.

In the case of the targeted institutions, 46.18% of the respondents indicated there was a laid

down procedure to make the disbursements while 15.60% said they did not know of the existence of a laid down procedure for disbursing funds. Over a third of the respondents (37.59%) indicated they did not know of any mechanism for disbursing the funds. From the data, it is evident that over half of the respondents were unaware of the existence of a laid down procedure for the disbursement of funds. This could lead to a lack of trust in the disbursement of funds for COVID-19 interventions due to

the perceived opacity of the process.

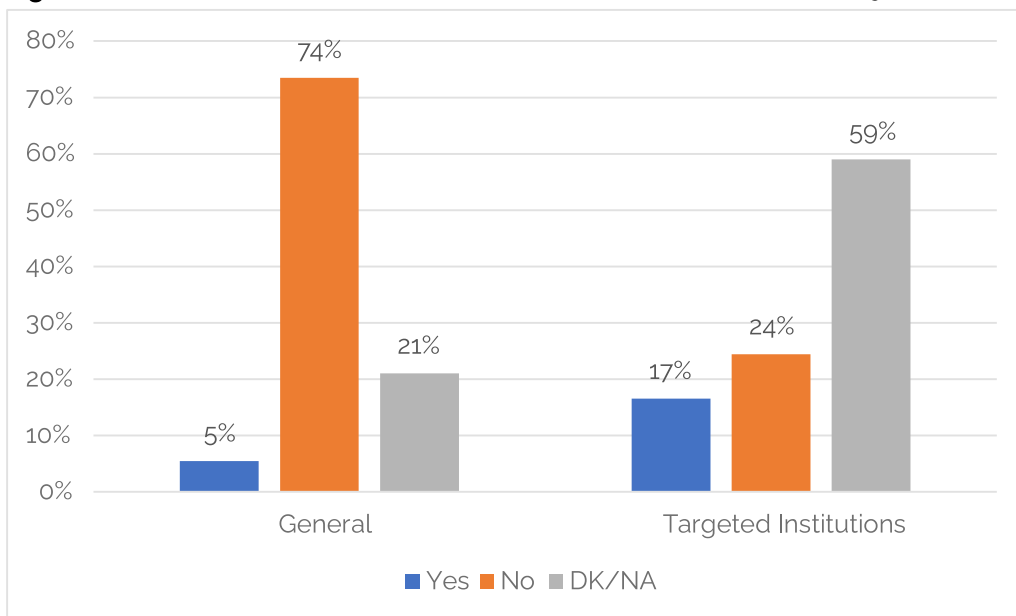
Although the Appropriation Act 2020 (ACT 1008) and its guidelines, as prescribed by Sections 7 (B&D) of Act 1013 (2020) are in place for annual reporting, the above findings indicate that a good number of citizens are not aware of its existence. These gaps, if not bridged, can lead to non-eligible beneficiaries circumventing regulations to obtain illegitimate access to Covid-19 support, in connivance with officials in charge of the disbursements and /or eligible beneficiaries being asked to pay bribes to access the support they are entitled to.

These findings regarding the low levels of public awareness and opacity in public procurement contract management could pose significant corruption risks including trading in influence and related conducts. Other risks of corruption include:

- a. Simplified procurement rules, such as negotiated procedures or direct selection, providing room for corrupt practices to obtain the contracts;
- b. Procurement officers soliciting/receiving bribes or undeclared gifts and other undue advantages;
- c. Inflated claims – requesting payment for services or goods higher than the agreed upon cost identified in the contract;
- d. Conflict of interest in the evaluation process (e.g. nepotism/favouritism or undue political influence).

## 4.7 Internal & External Audit

**Figure 7: Citizens' awareness on the conduct of an audit of the COVID-19 interventions**



<sup>19</sup> <https://www.mofep.gov.gh/sites/default/files/budget-statements/2019-Appropriation-Act.pdf>

The research team sought to determine if the general respondents were aware of an audit of the COVID-19 intervention that has been conducted so far. Only 5% responded positively whereas a majority, 74% of the respondents said no audit has been done so far. Another 21% of the respondents said they did not know if an audit has been conducted or not.

Similarly, about 83% of the targeted institutions' respondents either stated that no audit has taken place or did not know if an audit has been conducted. Only 17% of this category of respondents said an audit has been conducted.

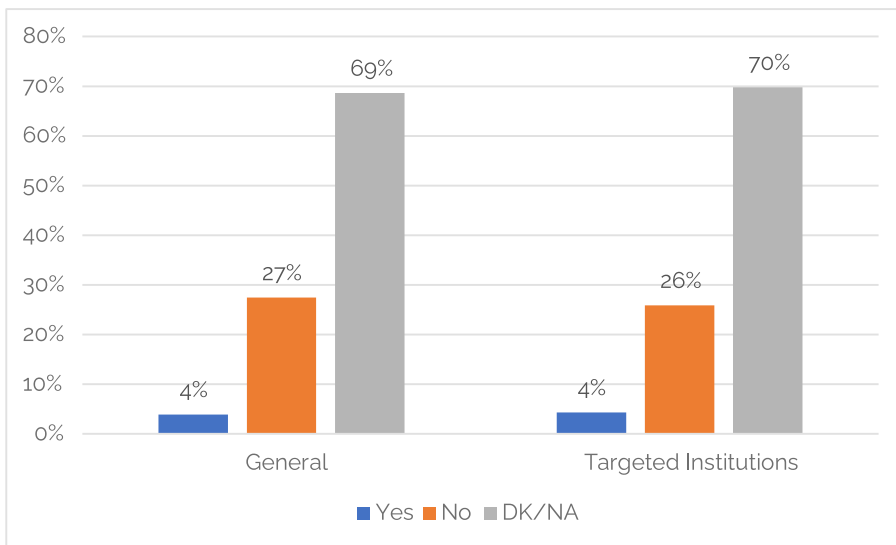
According to Article 187 (2-5) of the Constitution of the Republic of Ghana, the Auditor General shall audit the public accounts of Ghana and all public offices and submit the audit report to Parliament within six months after the end of the immediately preceding financial year. Similarly,

in the Novel Corona Virus (COVID-19) National Trust Fund Act, 2020 (Act 1013), Section 21(2)(3) states that the Board of Trustees shall submit accounts of the Fund to the Auditor-General for audit. The Auditor General shall within six months after the end of the preceding financial year audit the accounts of the Fund and forward a copy of the audit report to the Minister and the Board. It is, therefore, expected that by 30th June 2021 audit findings should be made public for Parliament to interrogate the findings.

In addition to the above legislative framework supporting audits at the end of the financial year, examples of best practices from other countries show that audits during the COVID-19 period must be treated as special cases, hence, the need to conduct special audits earlier to block leakages and address weaknesses that may be identified as COVID-19 interventions continue to be rolled out.

### The audit report made public

**Figure 9: Awareness about the publication of audit reports on COVID-19 interventions**



The research team sought to determine if there is public awareness about the publication of audit reports on COVID-19 interventions. Only 4% of the general respondents said 'Yes', an audit report has been published, 27% said there was no publication of an audit report while 69% of the people were not aware of any audit report publication. This means 96% of the respondents have no idea of any audit report being published. This is a clear indication of a high level of corruption risk and must be treated with all the seriousness it deserves.

A majority of 96% of the respondents from targeted institutions said an audit report has not been published or they were not aware of any

audit publication. Only 4% of the respondents from this category indicated that an report was published.

The absence of a timely published and accessible audit report opens the door to a myriad of corruption risks and limits citizens' active participation in holding the Government accountable for its stewardship over the COVID 19 intervention funds. Inquiries at the Audit Service of Ghana confirm that no audit has been conducted as at the end of June 2021.







## SECTION 5 CONCLUSIONS

In line with the specific objectives and based on the research findings, the following conclusions can be drawn:

1. Communication on the establishment of the COVID-19 related funds reached a majority of the populace during the pandemic. The research showed that television and radio were the most effective channels of communication.
2. Most citizens are aware that the Novel Corona Virus (COVID-19) National Trust Fund Act, 2020 (Act 1013) was created by an Act of Parliament. However, while targeted institutions were aware of a committee set up to manage the Fund, the majority of citizens were not aware. The information about the establishment of a committee to manage the fund did not trickle down to the populace.
3. The data showed that majority of citizens were aware of at least two (2) main sources (grants and donations) of funding for the COVID-19 Fund, which is in line with Section (3) of the Novel Corona Virus (COVID-19) National Trust Fund Act, 2020 (Act 1013). Although a good number of respondents

indicated they knew of mechanisms and platforms in place to support the COVID-19 Trust Fund in sharing information with the public, there is still the need to promote transparency and accountability by intensifying communication and information dissemination on a regular basis to reach broader sections of the population. Citizens' access to this information could enhance their trust in public institutions and also push them to ask further questions.

4. According to the findings, there was inadequate transparency with regards to the procurement processes related to COVID-19 interventions. The general public and targeted public institution representatives were not aware of any arrangements in place to ensure compliance with the Procurement Act, 2003 (ACT 663). This is further compounded by the lack of accessibility of procurement contracts by the public. The low levels of public information and the opacity in managing procurement contracts on COVID-19 related interventions could pose significant corruption risks, including influence peddling and related types of conduct.

5. In regards to the COVID-19 intervention products and services, the <sup>19</sup> research findings show that the citizenry is aware of the services and products provided by the Government. This knowledge placed citizens in the right position to benefit from these interventions. With the exception of "soft loans" provided by the Government as part of the COVID-19 interventions, citizens were generally satisfied with other interventions including whole grain/hot meals, PPEs and vehicles & other equipment.
6. The analysis of the data from a gender perspective shows that more males were beneficiaries or knew beneficiaries of COVID-19 interventions than females. Given that women form the majority of vulnerable groups, the findings could indicate possible gaps in the targeting regime for beneficiaries of Government's COVID-19 interventions.
7. With respect to the distribution strategies adopted in distribution of goods and services procured under the interventions, the research showed that there was an obvious information gap between the general populace and the implementing institutions. The latter (targeted institutions) knew far more about the distribution

strategies in place than the former (general population).


Aside sector ministries, community groups and CSOs and religious bodies, a good number of the general public also identified political parties as distribution channels for COVID-19 related interventions. This finding raises questions about the fairness of distribution as party members who may not be in the targeted groups may benefit at the detriment of those who need it most.

The above stated conclusions point to corruption risks including conflict of interest, weak oversight and reporting mechanisms and have negative implications from a transparency and accountability standpoint. This research showed that citizens were not aware of any impact assessment on the COVID-19 related interventions conducted, published and made available to the public by the Government. Broader stakeholder involvement (including CSOs) in the planning and execution of the interventions could have allowed for an assessment to be conducted in time to identify and take corrective measures.

8. This research found that no audit of the COVID-19 interventions has

20. Centre for Budget Advocacy and UNICEF Ghana, The 2009 Budget and Issues Relating to Women and Children Welfare, draft report, August 2009





been conducted or made available to the public. This may be in part due to Article 187 (2-5) of the Constitution and Section 21(2)(3) of the COVID-19 Trust Fund which supports the conduct of an audit after the financial year. However, in order to identify and block leakages and address weaknesses that might undermine the attainment of government objectives for the COVID-19 interventions, the call for special audits cannot be relegated to the background.

## RECOMMENDATIONS

Based on the research findings, GII has developed the following actionable and targeted recommendations for consideration and implementation by relevant stakeholders.

### Executive arm of the government of Ghana

1. Ensure full compliance of sections 79 and 80 of the Public Financial Management Act and Public Procurement Act to safeguard the public funds and deliver value for money.
2. Enforce Section (92) of the PPA Act in instances of violations especially under emergency situations, to serve as a deterrent to public officers who may want to take advantage of the system.
3. Roll out a comprehensive communication effort through community radio and television to reach people in the local communities, using the appropriate languages.
4. Improve upon the sharing of information regarding the sources of funding and expenditures related to the COVID-19 pandemic.
5. Conduct special audits on the COVID-19 related funds and expenditures to detect and address leakages and systemic weaknesses that could negatively impact the implementation of the interventions.

### Relevant Ministries, Departments and Agencies (MDAs) and MMDAs

6. Organize periodic refresher courses targeted at building the capacity of officials of MDAs/MMDAs on the legal and regulatory framework (particularly the Procurement Act and PFM Act) that promotes efficiency, effectiveness and economy in public service delivery.
7. Ensure strict adherence to the requirement of publishing contracts and reports as stipulated in Section 79 of the Public Financial Management Act (PFMA) and Sections 31, 95 of the Public Procurement Act (PPA).
8. Put in place mechanisms to

promote sharing of critical information with all staff to ensure compliance with the accountability requirements of their office.

9. PPA Board must act to fulfill their duty of care and prevent the abuse of single source and restricted tendering in order to guarantee the protection of the public funds.
10. Strengthen and enforce internal control mechanisms to ensure compliance with laid down rules, policies, procedures and legal framework regarding public procurement to prevent the abuse of the systems.

## Parliament

11. Ensure contracts with threshold requiring parliamentary approval are thoroughly reviewed to ensure compliance with the law and prevent corruption from occurring.
12. Sanctions for non-compliance with the legal requirements regarding approval regimes should be enforced without fear or favour.
13. Invite public officials and demand answers regarding all questionable single source and restricted tendering contracts.

## Accountability Institutions (Audit Service,


Office of the Special Prosecutor (OSP), Commission on Human Right and Administrative Justice (CHRAJ), Internal Audit Agency)

14. Internal Auditors must continue to scrutinize existing systems within state institutions to identify corruption risks and weaknesses and make appropriate recommendation for corrections.
15. Internal Audit Agency must be upgraded to the status of a Service to deliver on their mandate as an independent institution. This upgrade will give them the power to carry out their mandate more effectively as their current status is restrictive and renders them ineffective.

## CSOs and Citizens

16. CSOs and citizens should request for information regarding emergency procurements that are susceptible to corruption through the activation of the Right to Information (RTI) and Whistleblower legislation. The RTI Commission must activate the sanction regime under the law to compel all institutions to provide requested information to citizens.
17. CSO coalitions could conduct their impact assessment of government's COVID-19 interventions as





evidence to engage the government on remedial measures for present and future interventions where necessary.

### **Specific COVID-19 interventions recommendations**

18. Public Procurement Authority (PPA) should ensure full compliance with the requirement in Section 44 (2) of Public Procurement Act 663 (as amended) that mandates Procurement Entities (PE) to place a public notice for comments from the public before any single source procurement is initiated.
19. PPA should additionally develop regulations and guidelines concerning sole sourcing in Government procurement.
20. PPA must ensure that all public procurement records are complete and accurate, and easily accessible to the public in a single file.
21. Parliament should review the provision in Section 14 (3) of the Public Procurement Act 663 (as amended) that vests power in the Minister of Finance to direct the use of a different procurement procedure where the Minister determines that it is in the "national interest" to do so. Current practices show this does not guarantee that the procedure will be in line with principles of economy, efficiency, and transparency.
22. Heads of the Civil and Local Government Services should see to the strict enforcement of the Code of Conduct for the Ghana Civil Service.



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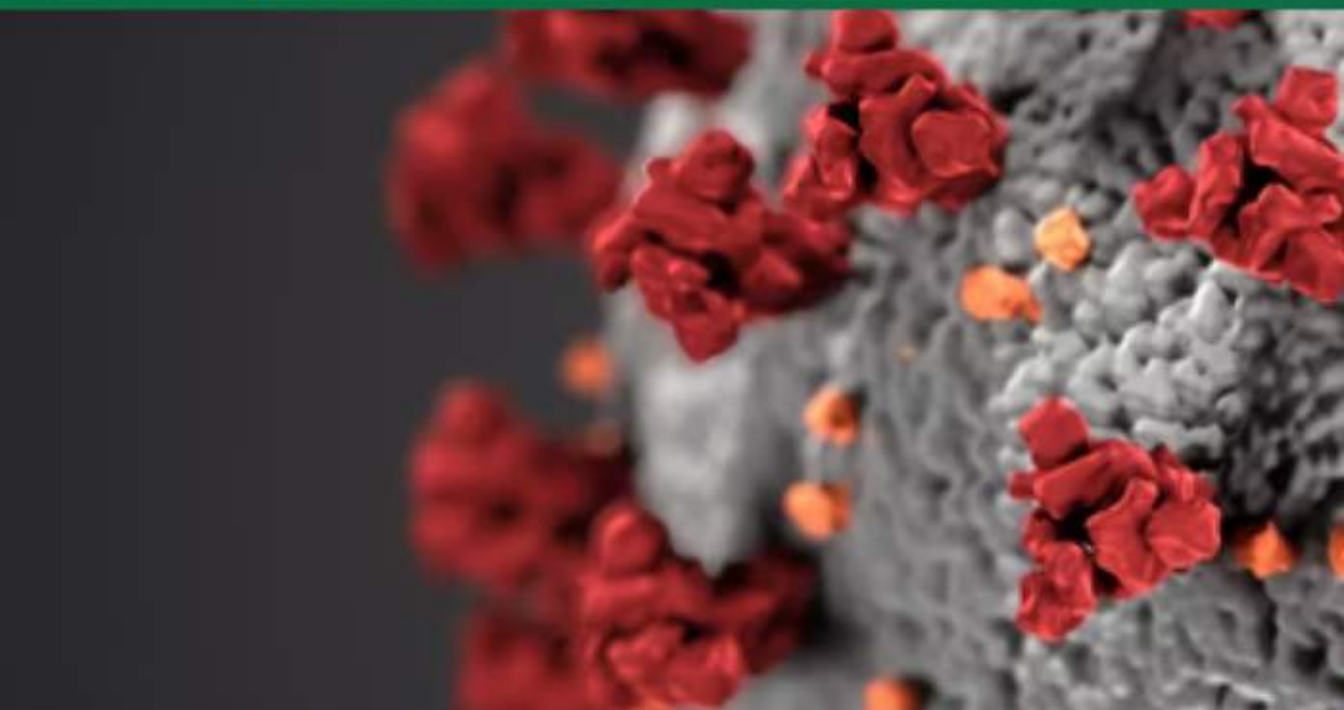
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