

# GACC STATE OF CORRUPTION REPORT 2025

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# List of Acronyms

|         |                                                          |
|---------|----------------------------------------------------------|
| ACEP    | African Centre for Energy Policy                         |
| ACILA   | Africa Centre for International Law and Accountability   |
| ADR     | Alternative Dispute Resolution                           |
| AUACD   | African Union Anti-Corruption Day                        |
| CAGD    | Controller and Accountant General's Department           |
| CDD-    | Ghana Centre for Democratic Development – Ghana          |
| CHRAJ   | Commission on Human Rights and Administrative Justice    |
| CODEO   | Coalition of Domestic Election Observers                 |
| CPI     | Corruption Perception Index                              |
| CRA     | Corruption Risk Assessment                               |
| CSOs    | Civil Society Organisations                              |
| EC      | Electoral Commission                                     |
| EOCO    | Economic and Organised Crime Office                      |
| FBI     | Federal Bureau of Investigation                          |
| FIC     | Financial Intelligence Centre                            |
| GACC    | Ghana Anti-Corruption Coalition                          |
| GAS     | Ghana Audit Service                                      |
| GHANEPS | Ghana Electronic Procurement System                      |
| GIZ     | German Agency for International Cooperation              |
| GSS     | Ghana Statistical Service                                |
| IAA     | Internal Audit Agency                                    |
| IACD    | International Anti-Corruption Day                        |
| INTOSAI | International Organisation of Supreme Audit Institutions |
| IPs     | Implementing Partners                                    |
| ISSAI   | International Standards of Supreme Audit Institutions    |
| LANets  | Local Accountability Networks                            |
| MDAs    | Ministries, Departments and Agencies                     |
| MfWA    | Media Foundation for West Africa                         |
| MMDAs   | Metropolitan, Municipal and District Assemblies          |
| NACAP   | National Anti-Corruption Action Plan                     |
| NACOC   | Narcotics Control Commission                             |
| NEACAP  | National Ethics and Anti-Corruption Action Plan          |
| NCCE    | National Commission on Civic Education                   |
| NDC     | National Democratic Congress                             |
| NPP     | National Patriotic Party                                 |
| OSP     | Office of the Special Prosecutor                         |
| PAC     | Public Accounts Committee                                |
| PPA     | Public Procurement Authority                             |
| RTI     | Right to Information Commission                          |
| SOC     | Serious and Organised Crime vi                           |
| SPAF    | Standard Procurement Audit Framework                     |
| TI      | Ghana Transparency International Ghana                   |
| UNCAC   | United Nations Convention Against Corruption             |
| UNODC   | United Nations Office on Drugs and Crime                 |

# Executive Summary

The GACC State of Corruption Report, 2025, assesses the state of corruption and anti-corruption efforts in Ghana in 2025, building on the findings and recommendations of the maiden Corruption Report (2023) and subsequent analyses. It examines actions taken by state and non-state actors, evaluates progress against agreed recommendations, and identifies persistent gaps within Ghana's governance and accountability architecture. It highlights progress, stagnation, and regression in Ghana's fight against corruption. The 2025 third edition reviews developments from January to December 2025, focusing on Ghana's performance on key corruption indices, actions by state accountability institutions, and advocacy by non-state actors. It assesses the effectiveness of ongoing anti-corruption efforts, highlights persistent challenges, and offers practical recommendations to strengthen anti-corruption measures, improve governance, and build public trust.

Overall, the report finds that Ghana has a well-established anti-corruption architecture, with state institutions that are mandated to prevent, detect, investigate, and punish corruption. Key institutions, including the Office of the Special Prosecutor, the Commission on Human Rights and Administrative Justice, the Attorney General and Ministry of Justice, the Audit Service, Ghana, the Judiciary, the Financial Intelligence Centre, and the Narcotics Control Commission, actively deployed their mandates in 2025 through investigations, prosecutions, audits, asset recovery, intelligence sharing, policy development, and public education. Notable progress was recorded in investigations, audit recoveries, public sensitisation, and capacity development across institutions.

State Actors were active during the year under review – a) The Office of the Special Prosecutor initiated 71 investigations secured 7 convictions, and saved approximately GHS 5.73 billion, recovered GHS 6.5 million and US\$2 million, and seized assets valued at over GHS 102 million; b) the Ghana Audit Service strengthened financial accountability through timely audit reporting and recoveries from payroll and financial irregularities. The Service recovered approximately GH¢10.00 million out of GH¢150.36 million in unearned salaries, allowances and other financial irregularities linked to 2,408 separated staff from a nationwide payroll audit in 2025. It also recovered GH¢14.95 million in additional unearned salaries and irregular payments through routine audits conducted nationwide; c) CHRAJ and the Office of the President contributed through policy review processes and decisions on high-profile corruption allegations; d). The Attorney General and the Judiciary and Judicial Service pursued internal reforms focused on ethics, transparency, complaints handling, and public engagement; and e) the Financial Intelligence Centre enhanced Ghana's anti-money laundering and counter-financing frameworks through risk assessments, intelligence dissemination, and stakeholder capacity building.

The non-state actors, including GACC, TI-Ghana, CDD-Ghana and the Media Foundation for West Africa, significantly contributed to public sensitisation, capacity development, policy advocacy and accountability initiatives, which prompted investigations into some high-profile corruption cases.

However, the report notes ongoing challenges, with legislative reforms stalling and persistent gaps in enforcement and implementation undermining public confidence. Funding constraints have further constrained the effectiveness of both state and non-state institutions, leading to a dependence on donor support.

The assessment of progress shows that while awareness creation, capacity building, investigations, and asset recovery improved in 2025, these gains have not yet translated into a decisive reduction in corruption risks or a significant shift in public perception. Ghana's governance systems remain vulnerable, and corruption continues to demonstrate resilience in the face of existing controls.

The analysis concludes that while Ghana's anti-corruption architecture is active, it is constrained by gaps in political will, legal implementation, consistent enforcement, and sustainable funding. Accelerated reforms, sufficient funding for accountability institutions, fair and unbiased enforcement, and deeper collaboration between state and non-state actors are necessary to bolster the fight against corruption. Building on these conclusions, Chapter Six offers specific, actionable recommendations aimed at consolidating gains, addressing structural weaknesses, and advancing accountable and democratic governance in Ghana.

## CHAPTER ONE:

# INTRODUCTION

The Ghana Anti-Corruption Coalition (GACC) remains steadfast in its commitment to promoting good governance and combating corruption in Ghana. Launched in 2023, the GACC State of Corruption Report is a flagship initiative aimed at documenting the country's anti-corruption efforts and tracking progress – or lack thereof – by both state and non-state actors. The third edition, GACC State of Corruption Report 2025, provides a comprehensive analysis of Ghana's anti-corruption landscape from January to December 2025. Specifically, it covers – a) Ghana's performance on key corruption indices and surveys; b) actions taken by key state accountability institutions; c) initiatives and advocacy efforts by non-state actors; d) the effectiveness of ongoing anti-corruption interventions, including persistent challenges; and e) actionable recommendations to strengthen anti-corruption efforts, promote good governance, and enhance public trust in institutions.

The report draws on empirical data, stakeholder consultations, and critical events that shaped the anti-corruption discourse in 2025. Key data sources include the Corruption Perception Index (CPI), the Afrobarometer survey, the Governance Series Wave 1, the Ibrahim Index of African Governance, the Auditor-General's reports, and media coverage of corruption-related issues.

Additionally, the report benefits from inputs and resources provided by key GACC members such as the Ghana Audit Service (GAS), Transparency International Ghana (TI-GHANA), Ghana Centre for Democratic Development (CDD-Ghana) and the Commission on Human Rights and Administrative Justice (CHRAJ). These institutions have been instrumental in generating credible data and reports that contribute meaningfully to the national anti-corruption agenda.

In producing this third edition, GACC aims to empower stakeholders through a shared understanding of the corruption landscape and to foster a coordinated, evidence-based approach to combating corruption. By presenting a holistic analysis, the GACC State of Corruption Report offers valuable insights for policymakers, civil society organisations, media practitioners, and the general public committed to promoting accountability and transparency in Ghana.

Beyond highlighting the government's proposed anti-corruption measures and how they have been executed over time. The GACC State of Corruption report presents notable advocacy campaigns and demands implemented over the year by civil society. Notable among these efforts are those led by CDD-Ghana, Africa Centre for Energy Policy (ACEP), TI-Ghana and initiatives like the Corruption Pledge.



Corruption remains a critical concern for Ghanaians – one that governments must continue to address decisively. This report is therefore vital in providing a clear picture of the progress made, reinforcing the urgent need for sustained and collective action.

The 2025 report is presented in six chapters. Chapter One provides the background and contextual framing for the report. Chapter Two examines the state of corruption in 2025, drawing on Ghana's performance on corruption indices and surveys. Chapter Three describes the anti-corruption efforts of key state accountability institutions. Chapter Four highlights the anti-corruption contributions of non-state actors, particularly civil society organisations (CSOs) and the media. Chapter Five assesses progress made on the 2023 and 2024 recommendations and other reform initiatives. Chapter Six concludes with recommendations in response to emerging issues in 2025.

## CHAPTER TWO:

# CORRUPTION IN 2025

## 2.0 Reflections on the State of Corruption in Ghana

This chapter provides a comprehensive analysis of the state of corruption in Ghana from January to December 2025. It examines – (a) the country's performance on the Corruption Perception Index (CPI); (b) Citizens' perceptions of corruption, as reflected in the Afrobarometer survey; and (c) Citizens' experiences of corruption in the Governance Series Wave 1 and 2. In addition, the chapter reviews relevant sections of the Auditor-General's reports, with a focus on major financial irregularities uncovered in public institutions, particularly public boards, Ministries, Departments and Agencies (MDAs), and Metropolitan, Municipal and District Assemblies (MMDAs). These analyses help to highlight both the structural challenges and potential opportunities for bolstering Ghana's anti-corruption initiatives.

### 2.1 The Current State of Corruption

#### 2.1.1 Performance on Corruption Indices

Given the hidden nature of corruption, its assessment relies on credible proxy measures such as recognised perception indices, governance surveys, and expert assessments which provide the most reliable basis for analysing trends and grounding this section. The state of corruption in Ghana is captured in indices and surveys conducted by institutions committed to promoting transparency, accountability, and anti-corruption.

These indices, over the past decade, reveal a pattern of fluctuating performance, highlighting both progress and persistent challenges in the country's anti-corruption efforts. In the year under review, there was no significant improvement in the country's performance on corruption indices.

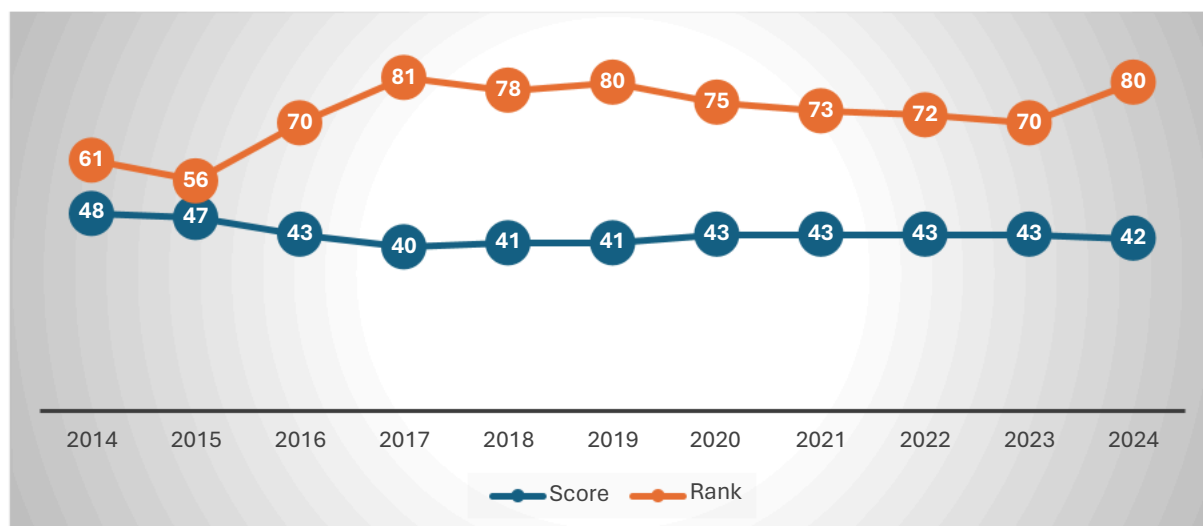
#### 2.1.2 The Corruption Perception Index

In the year under review, Ghana scored forty-two (42) out of a possible one hundred (100) points and ranked 80 out of 180 countries on the Corruption Perceptions Index (CPI). Two key issues emerged from the country's performance. First, Ghana's score changed marginally (see Fig. 1), indicating a lack of meaningful progress in the fight against corruption.

Second, the index provides additional data to help countries assess whether their scores have improved significantly or not over time. Based on this data, Ghana is among the countries that recorded significant decline over the last decade – further underscoring the deterioration in its anti-corruption efforts.

Of particular concern is Ghana's drop in the global rankings – from 70th in 2023 to 80th in 2024. Not only is this a ten-spot drop (2023 vs 2024) in rank, but it also brings the country back to its ranking in 2018 (81st). Such a regression suggests a reversal in gains made over the years and signals the need for more decisive and sustained anti-corruption interventions.

Figure 1 Performance on the Corruption Perception Index (CPI) | Ghana | 2014–2024



Source: Transparency International, CPI 2014–2024

### 2.1.3 The Auditor General’s Report

Article 187 (2&5) of Ghana’s constitution empowers the Auditor General, among other things, to “submit audit reports on the public accounts of Ghana and the statement of the Central Bank’s foreign exchange receipts and payments or transfers to Parliament. In these reports, the Auditor-General shall draw attention to irregularities in the accounts audited and make appropriate recommendations.”

In line with this constitutional mandate, the Auditor General annually releases audited reports on the financial accounts of all public entities, including public boards, MDAs and MMDAs. The audit reports typically categorise financial irregularities into six/seven main types – cash, payroll, procurement, tax, stores, and contract.

These findings reveal an often-overlooked dimension of how corruption manifests in Ghana’s public financial management system. The report highlights violations (cash, procurement, payroll) that directly indicate corruption risks, including unaccounted funds and unretired advances, bridging the gap between technical accounting errors and actual corruption.

Moreover, the financial magnitude of these irregularities, as illustrated in Tables 1, 2 and 3, is quite worrying and underscores the urgent need for systemic reforms and stronger enforcement mechanisms.

Table 1: Cost of irregularities–public boards, corporations and other statutory institutions/ Ghana/ 2023 vs. 2024

| Irregularity                                  | 2022 (GH¢)            | 2023 (GH¢)           | 2024 (GH¢)            | Change (GH¢)-24/23   |
|-----------------------------------------------|-----------------------|----------------------|-----------------------|----------------------|
| <b>Outstanding Debtors /Loans Recoverable</b> | 14,964,300,230        | 8,673,795,784        | 12,542,104,044        | 3,868,308,260        |
| <b>Cash</b>                                   | 23,513,600            | 7,890,052            | 4,584,683,049         | 4,576,792,997        |
| <b>Payroll</b>                                | 11,486,154            | 8,724,425            | 191,601               | -8,532,824           |
| <b>Procurement</b>                            | 42,710,320            | 53,729,279           | 335,273,807           | 281,544,528          |
| <b>Tax</b>                                    | 12,856,588            | 1,904,046            | 77,057,753            | 75,153,707           |
| <b>Stores</b>                                 | –                     | –                    | 4,544,503             | –                    |
| <b>Contract</b>                               | 4,574,914             | 53,219,534           | 871,818,832           | 818,599,298          |
| <b>Total</b>                                  | <b>15,059,441,806</b> | <b>8,799,263,120</b> | <b>18,415,673,589</b> | <b>9,611,865,966</b> |

Source: Auditor General's Report, 2024.

**There are two key observations regarding the cost of irregularities pertaining to public boards, corporations, and other statutory institutions.**

First, the scale of these irregularities increased, to GH¢18.4 billion in 2024 from GH¢8.8 billion in 2023. It is a signal of weak expenditure controls. These public resources, if effectively managed, could have been allocated to deliver critical social and economic development interventions.

Second, the overall cost of irregularities increased significantly (109.3%) between 2023 and 2024, as well as in six areas (Outstanding Debtors/Loans Recoverable, Cash, Procurement, Tax, Stores and Contract). The significant increase in these areas is quite alarming and highlights the need for stronger oversight and enforcement mechanisms in public procurement and contract management.

Table 2: Cost of irregularities– Ministries, Departments and other Agencies/ Ghana/ 2023 vs. 2024

| Irregularity                                | 2022 (GH¢)           | 2023 (GH¢)           | 2024 (GH¢)           | Change(GH¢)         |
|---------------------------------------------|----------------------|----------------------|----------------------|---------------------|
| <b>Tax</b>                                  | 1,247,530,110        | 2,157,597,663        | 1,582,058,767        | -575,538,896        |
| <b>Cash</b>                                 | 57,471,599           | 88,413,180           | 177,776,509          | 89,363,329          |
| <b>Outstanding Debtor/Loans Recoverable</b> | 89,744,545           | 22,485,851           | 188,703,452          | 166,217,601         |
| <b>Payroll</b>                              | 14,254,754           | 14,455,712           | 57,823,696           | 43,367,984          |
| <b>Procurement</b>                          | 321,950              | 2,059,102            | 5,253,951            | 3,194,849           |
| <b>Rent</b>                                 | 2,142,523            | 1,814,259            | 12,297,765           | 10,483,506          |
| <b>Contract</b>                             | 556,333              | 120,481,380          | 31,180,738           | -89,300,642         |
| <b>Total</b>                                | <b>1,412,021,814</b> | <b>2,407,307,147</b> | <b>2,055,094,878</b> | <b>-352,212,269</b> |

Source: Auditor General's Report 2024.

There are three important observations pertaining to the cost of irregularities associated with the MDAs. First, these irregularities come at a huge cost (GH¢ 2.1 billion). Second, the overall cost of irregularities decreased (-14.6%) between 2023 and 2024, showing improved expenditure controls. Third, the sharp rise in cash, outstanding debtor/loans recoverable, payroll, procurement and rent-related irregularities is particularly alarming, underscoring the urgent need for enhanced accountability, internal controls, and enforcement mechanisms across these institutions.

Table 3: Cost of irregularities – District Assemblies/ Ghana/ 2023 vs. 2024

| Irregularity                | 2022 (GH¢)        | 2023 (GH¢)        | 2024 (GH¢)           | Change (GH¢)       |
|-----------------------------|-------------------|-------------------|----------------------|--------------------|
| Cash                        | 12,558,305        | 18,743,340        | 15,309,012.07        | -3,434,327.93      |
| Payroll                     | 6,950,673         | 785,068           | 1,500,829.68         | 715,761.68         |
| Contract                    | 0                 | 2,350,193         | 1,213,513.92         | -1,136,679.08      |
| Asset management and stores | 180,632           | 263,029           | 431,364.84           | 168,335.84         |
| Tax                         | 556,333           | 120,481,380       | 429,477.71           | -120,051,902.29    |
| <b>Total</b>                | <b>20,245,943</b> | <b>22,211,708</b> | <b>18,884,198.22</b> | <b>-3327509.40</b> |

Source: Auditor General's Report, 2024.

There are three observations regarding the cost of financial irregularities within district assemblies. First, these irregularities amounted to GH¢18 million, representing a significant loss of public resources that could otherwise support essential social and developmental initiatives. Second, the overall cost of irregularities decreased by 14.9% between 2023 and 2024, a positive development in financial management at the district level. Third, the significant increase in payroll, tax and assets and stores irregularities remain a serious concern

The overarching point of the irregularities captured by the Auditor General is the cost (GH¢ 20,489,652,665.22) across all three dimensions of the government architecture: public boards and statutory institutions, MDAs and MMDAs. The recurring nature of these irregularities suggests that although state institutions have the necessary administrative and internal control systems to prevent financial leakages, the systems have been ineffective because bureaucrats have

found ways to circumvent the rules without consequences. In the anti-corruption fight, there is certainly the need for a multifaceted approach in addressing the menace.

#### 2.1.4 The Ibrahim Index of African Governance

In 2025, no new data was produced, as the index has a one-year lag; therefore, the 2024 publication reflects data up to 2023.

The index assesses African countries across four broad governance categories (security and rule of law; participation, rights, and inclusion; foundations for economic opportunity; and human development). The score in each category is aggregated to provide an overall governance score and rank for countries., Under security and rule of law, the Anti-Corruption Mechanisms subcategory evaluates the existence and effectiveness of anti-corruption policies, the independence and functionality of

anti-corruption institutions, and the investigation of the corruption allegations.

For Ghana, the report indicates a decline in the anti-corruption mechanisms score from 62 in 2014 to 46 in 2023 (see Table 4). Across the specific indicators within this subcategory, scores either declined or stagnated over the same period. This trend

signals a weakening of key institutional safeguards necessary for effectively preventing and addressing corruption, increasing the vulnerability of public systems and processes to corrupt practices.

*Table 4: Assessment of Anti-Corruption Mechanisms [Ghana] 2014 vs 2023*

| Indicator                                          | 2014 | 2023 | Change in score |
|----------------------------------------------------|------|------|-----------------|
| Anti-corruption mechanisms                         | 62   | 46   | -16             |
| Anti-corruption policy                             | 71   | 57   | -14             |
| Anti-corruption bodies                             | 50   | 50   | 0               |
| Anti-corruption investigation                      | 50   | 25   | -25             |
| Independent Appointments to Anti-Corruption Bodies | 75   | 50   | -25             |

Source: Mo Ibrahim Foundation, *Index of African Governance*, 2024.

### 2.1.5 Perceptions of Ghanaians from surveys

Well-designed surveys are an effective way to gauge the pulse of citizens on national issues. Such surveys allow citizens, based on their experience, to share their perceptions on several questions. Their answers become important signals of what they seek to communicate to policymakers on what needs to be done on national issues that matter to citizens. In 2025, citizens had the occasion to share their views in Governance Series Survey by the Ghana

[https://statsghana.gov.gh/gssmain/fileUpload/pressrelease/The%20Governance%20Series%20Wave%202\\_No v\\_2025.pdf](https://statsghana.gov.gh/gssmain/fileUpload/pressrelease/The%20Governance%20Series%20Wave%202_No v_2025.pdf)

Statistical Service, the results of which clearly show a lack of progress in the fight against corruption.

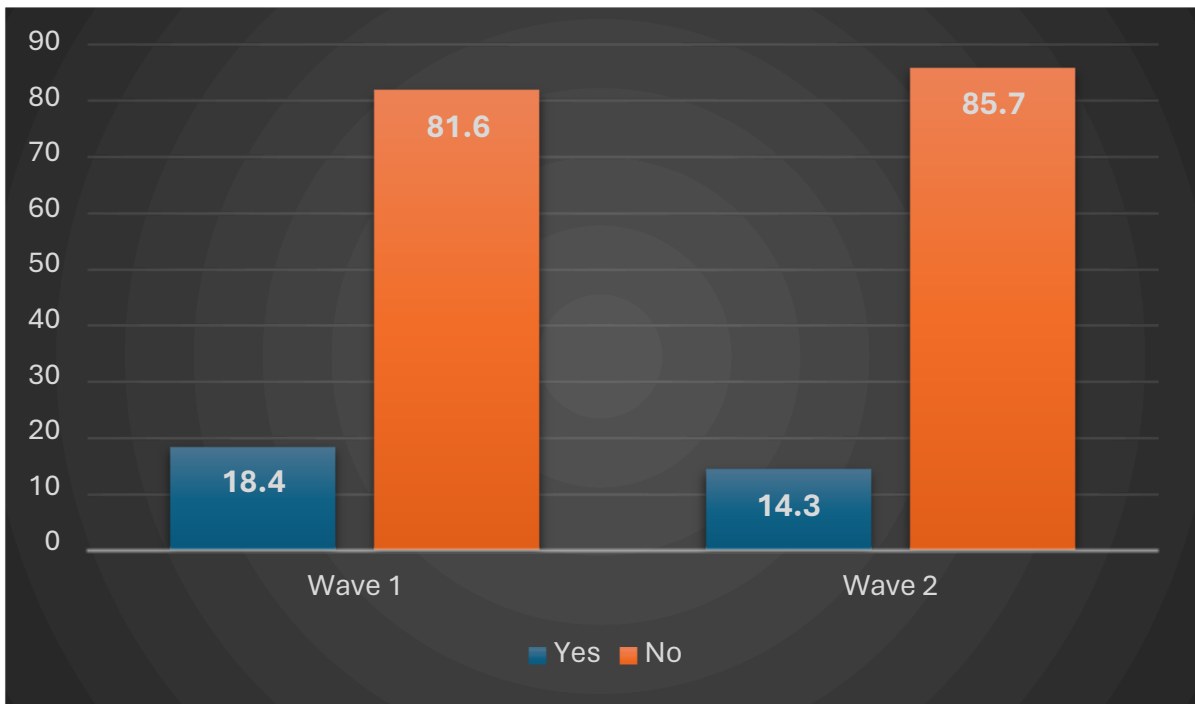
### 2.1.6 The Governance Series (Waves 1 & 2)

The governance series by the Ghana Statistical Service examines individual experiences and perceptions of good governance in Ghana, with a focus on inclusiveness, responsiveness, bribery, and corruption in the public sector. Grounded in the principles of good governance, the survey emphasises the importance of citizen participation in shaping policies and holding public institutions accountable. The signals from the report

reveal pervasive corruption and significant governance challenges, including inclusiveness and responsiveness. The findings from Wave 1 and Wave 2 of the Governance Series suggest a deepening

normalisation of informal payments in citizens’ interactions with public institutions, alongside persistent weaknesses in accountability and reporting systems.

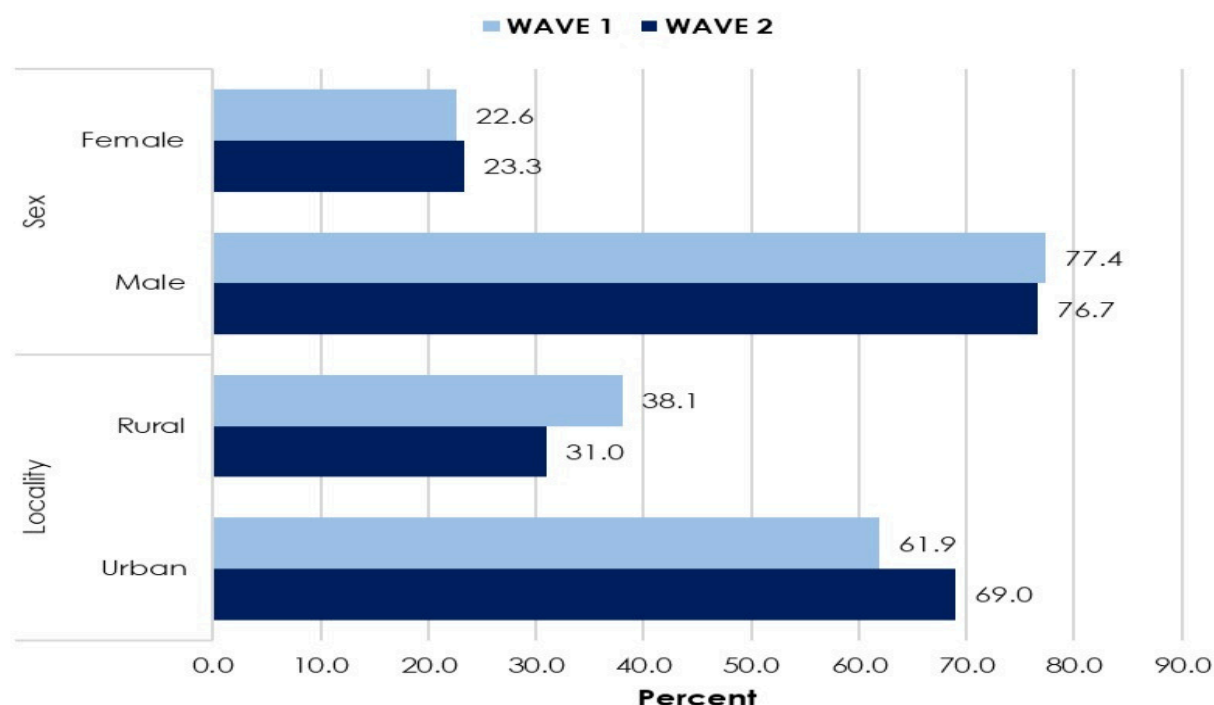
Figure 2: Percentage of Ghanaians who reported giving Gifts to a Public Official



Source: Ghana Statistical Service, Governance Series Wave 1&2 reports, 2025

First was the deepening of the experience and perception of institutional corruption. The overall exposure to bribery remains high, with little improvement between the two waves. In Wave 2, 14.3 percent of respondents reported giving gifts, mainly monetary, to access public services compared to 18.4 percent in Wave 1; see 2. This mirrors Wave 1 levels and signals that anti-corruption efforts have not yet translated into reduced everyday corruption at the point of service delivery.

Figure 3: Population Who Gave Gifts to a Public Official by Sex and Locality



Source: Ghana Statistical Service, Governance Series Wave 1&2 reports, 2025

Second, gender and spatial disparities intensified. Across both waves, bribery was prevalent among males (77.4%) than females (22.6%) and more common in urban areas (61.9%) compared to rural areas (38.1%); see figure 3. The Wave 2 report shows a widening gap, with urban dwellers (69.0%) accounting for a greater share of gift-giving than in Wave 1. While the percentage of females who gave gifts increased, the percentage of males reduced marginally to 76.7, see 3.

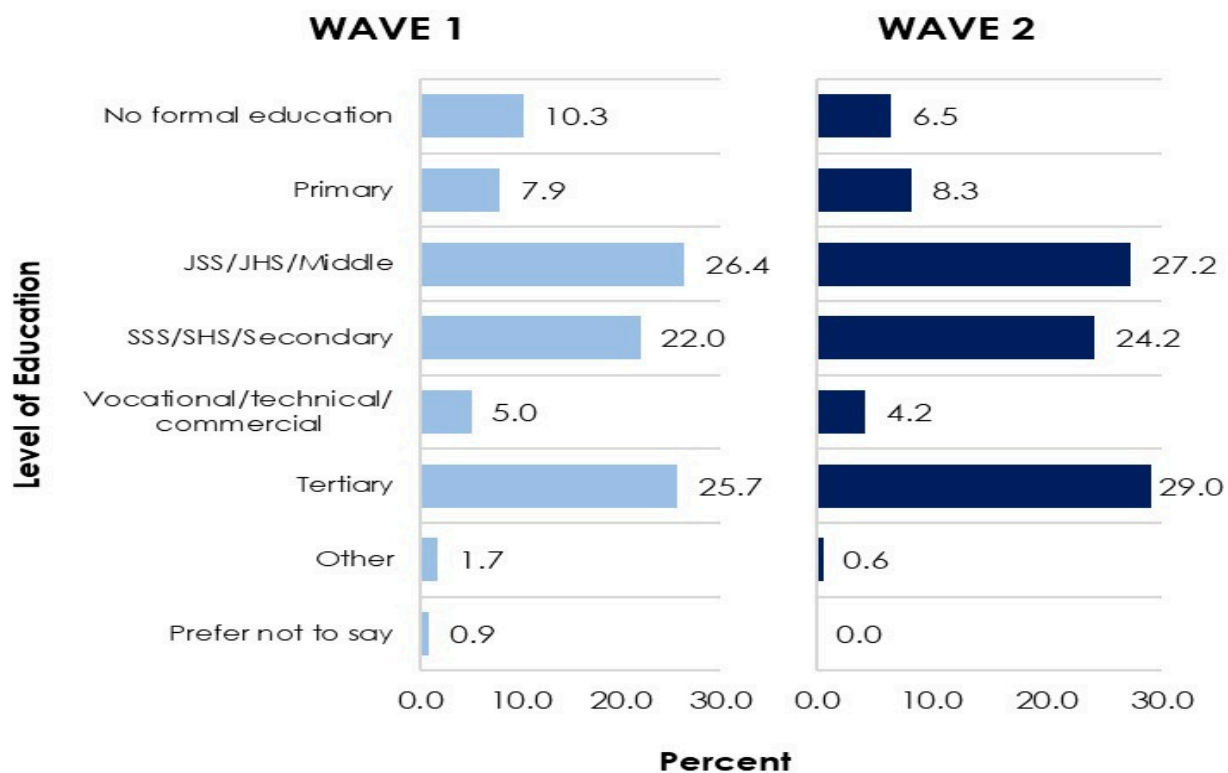
This data points to the need to examine more closely urban service environments as a high-risk space for corrupt exchanges. Another notable development

concern is that more than two-thirds (72.6%) of respondents in Wave 2 who reported giving gifts to public officials are within the 25-49 age group, indicating that the practice is prevalent among economically active segments of the population.

Third, educational attainment has emerged as a new risk factor. While Wave 1 associated bribery more strongly with lower educational attainment, Wave 2 reveals higher incidences among persons with tertiary education, particularly during repeated interactions with public officials.



Figure 4: Frequency of Giving Gifts by Educational Level



Source: Ghana Statistical Service, Governance Series Wave 2 Report, 2025

The percentage of respondents with tertiary education giving gifts increased from 25.7% in Wave 1 to 29.0%, while those who completed JSS/JSH/middle school increased from 26.4% to 27.2% across both waves; see figure 4. However, the proportion of respondents with no formal education declined to 6.5%.

This marks a departure from the Wave 1 pattern, where bribery and gift-giving were more commonly associated with lower educational attainment.

Figure 5: Top 10 Institutions with the Highest Proportion of Adults Who Gave Money or a Gift to a Public Official in Addition to an Official Fee in the Last 12 Months

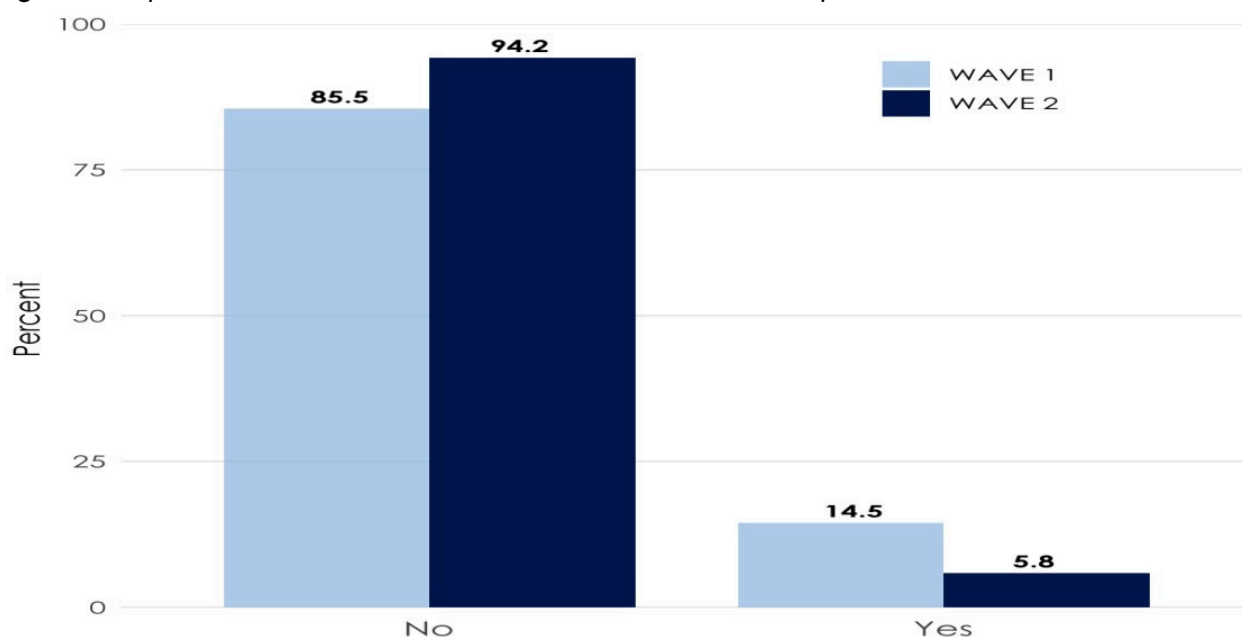


Source: Ghana Statistical Service, Governance Series Wave 2 Report, 2025

Fourth, institutional vulnerability has broadened and deepened. The following Public institutions – Ghana Police Service (particularly MTTD), MMDAs, health facilities, Passport Office, Food and Drugs Authority, DVLA, Ghana Ports and Harbour Authority and Ghana Immigration Service continued to rank highest for bribery in both waves. The reports indicate that out of every ten (10) people who interacted with the Police MTTD Officials, six (6) gave gift. This pattern reflects systemic risks within frontline service institutions, rather than isolated misconduct.

Additionally, when disaggregated by employment status, 83 percent of those employed reported giving a gift compared to 13.5% of those unemployed. This suggests that income security increases both exposure and expectation to pay bribes. Similarly, vulnerable populations, including persons with physical and visual impairments, experienced disproportionately higher levels of bribery, reinforcing equity concerns already identified in Wave 1 but more pronounced in Wave 2. See figure 5.

Figure c: Report made to an Official or Non-Official Anti-Corruption Institution



Finally, corruption reporting remains critically low and has stagnated across both waves. In Wave 2, 94.2 percent of individuals who experienced bribery failed to report these incidences to official and non-official anti-corruption bodies. This points to low trust in redress mechanisms, fear of retaliation, and weak feedback loops, undermining deterrence and institutional learning.

### 2.1.6 The Afrobarometer Survey

In 2025, no new Afrobarometer survey data was produced. The Afrobarometer survey serves as a vital instrument for assessing public opinion across Africa, offering two key analytical strengths. First, its extensive thematic and geographical coverage since 1999, capturing detailed insights into democratic governance, corruption, and quality of life; and second, its longitudinal design, which enables the tracking of trends over time and the extent to which democratic governance has improved or not since the transition. Ghana has participated in all ten survey rounds (1999, 2002, 2005, 2008, 2012, 2014, 2017, 2019, 2022, and 2024), with Round 10 data collected in August 2024. The following analysis highlights key findings from the 2024 survey on corruption.

The key signals on corruption from Afrobarometer Round 10 (2024) highlight the deepening of the perception of institutional corruption (Table 5). When asked, “How many of the following people do you think are involved in corruption?” a significant proportion of Ghanaians in 2024 responded “most/all of them” for key institutions.

Compared to the 2005 baseline, perceptions of corruption have worsened notably for: the President and officials in his office: from 16 percent in 2005 to 54 percent in 2024, a 38-percentage-point increase and Members of Parliament (MPs) from 16 percent to 51 percent, a 35-percentage-point increase over the same period. Even more worrying is that they represent the two areas with the most significant deterioration when comparing 2005 to 2024.

Similarly, the surge in perception of two key institutional actors (tax officials – from 34% in 2005 to 53% in 2024 and officials of the Ghana Police Service – from 52% to 63% over the same period). These shifts indicate a growing public belief that corruption is pervasive within core state institutions, which are to pave the way for integrity, transparency, and accountability.

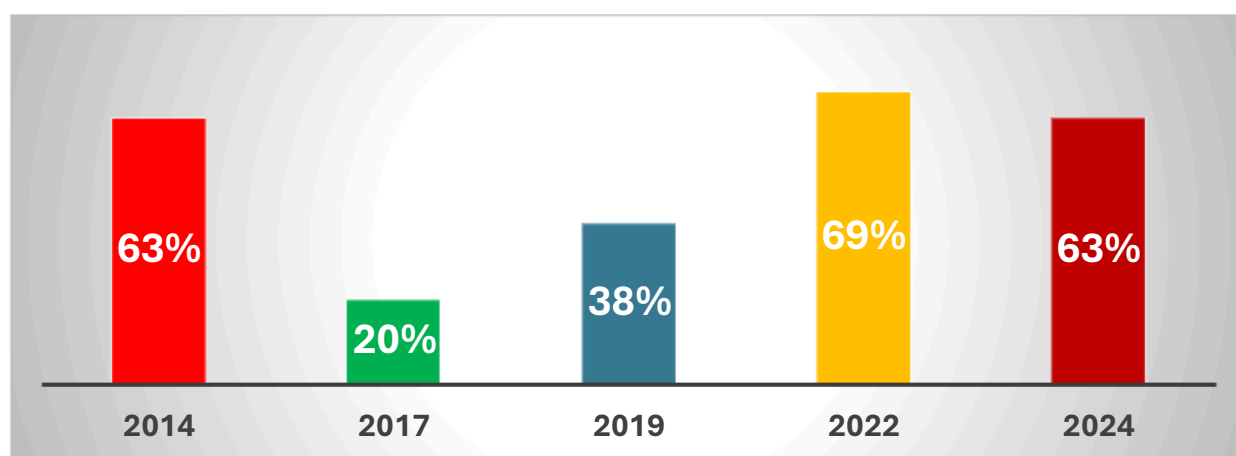
Table 5: Perception of corruption among institutional actors |Ghana| 2005 vs. 2024

| Institution                               | Baseline year (2005) | 2024 | Change |
|-------------------------------------------|----------------------|------|--------|
| The President and officials in his office | 16%                  | 54%  | +38    |
| Members of Parliament                     | 16%                  | 51%  | +35    |
| Assembly men and women                    | 19%                  | 32%  | +13    |
| Judges and magistrates                    | 36%                  | 44%  | +8     |
| Tax officials                             | 34%                  | 53%  | +19    |
| Police                                    | 52%                  | 63%  | +11    |

Source: Afrobarometer survey, 2005 and 2024.

The second signal is the perceived increase in national corruption levels by Ghanaians. Respondents were asked whether corruption had “increased, decreased, or stayed the same” over the past year. In 2024, the share stating it had “increased a lot” returned to levels last seen in 2014, reversing gains observed in the 2017 survey (Fig. 7). This suggests a resurgence in public concern about worsening corruption.

Figure 7: Perceptions of the level of corruption| Ghana| 2014 – 2024



Source: Afrobarometer survey, 2014–2024.

The third signal is the growing fear of reporting corruption. The gap between those who feel they can “report corruption without fear” and those who “fear retaliation” has widened steadily. In 2017, 35 percent of Ghanaians who responded to the survey indicated they felt safe reporting, while 61 percent feared retaliation (a gap of 26 points). By 2024, only 26 percent felt safe, while 72 percent feared retaliation (gap of 46 points) (Table 6). This nearly doubled gap reflects a deteriorating environment for civic accountability and whistleblowing.

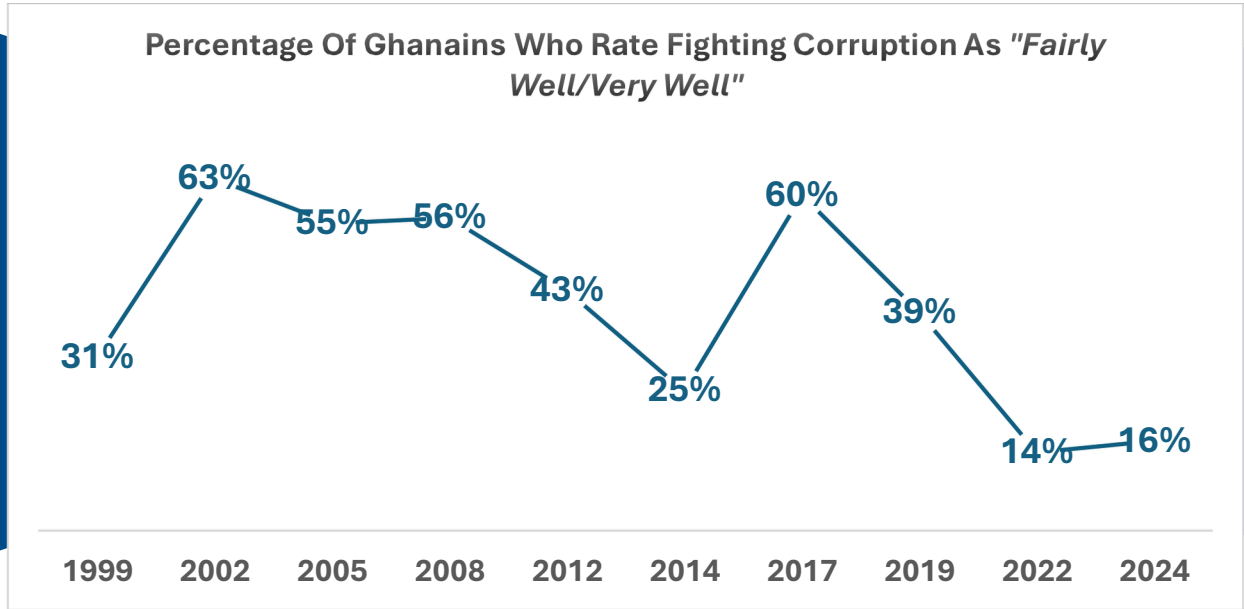
Table 6: Reporting Corruption | Ghana | 2017–2024

|                                                 | 2017 | 2019 | 2022 | 2024 |
|-------------------------------------------------|------|------|------|------|
| Can report without fear                         | 35%  | 36%  | 30%  | 26%  |
| Risk retaliation or other negative consequences | 61%  | 58%  | 69%  | 72%  |
| Gap                                             | 26%  | 22%  | 39%  | 46%  |

Source: Afrobarometer survey, 2017–2024.

The last signal is how Ghanaians rated the government's anti-corruption efforts. Rating the government's performance in "fighting corruption", the proportion responding "fairly well/very well" in 2024 was among the lowest recorded in Afrobarometer's history in Ghana (Fig. 8). The decline has been particularly sharp since 2017, contrasting with a more gradual downward trend observed between 2002 and 2014

Figure 8: Evaluation of the fight against corruption |Ghana| 1999–2024



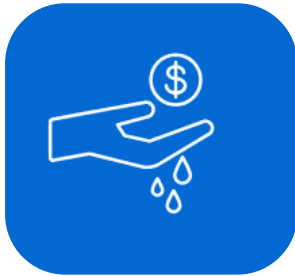
Source: Afrobarometer survey, 1999–2024.



# Chapter Two

## Summary

The Chapter Two assesses corruption in Ghana drawing on data from the CPI, Governance Series reports, Afrobarometer, audit reports, and Mo Ibrahim index, providing a clear picture of trends and risks. The summary below highlights the key insights from this analysis.



### Little to no progress on corruption control:

Ghana's score on the CPI remains largely unchanged, with a decline in global ranking, showing stagnation and regression over time.



### Rising financial irregularities:

Findings from the audit report show a sharp increase in financial irregularities, among public boards and statutory institutions, indicating weak financial controls and enforcement



### Worsening public perception of corruption:

More Ghanaians believe corruption is increasing and is widespread across key institutions, while confidence in corruption reporting and government's anti-corruption efforts continues to decline.



### Weakening anti-corruption systems:

The data indicates a long-term decline in Ghana's anti-corruption mechanisms, including poor investigation and reduced independence of oversight bodies.



### Widespread corruption in daily life:

Bribery and informal payments remain widespread in accessing public services, with little improvement over time.

## CHAPTER THREE:

# ACTIONS BY KEY STATE ACCOUNTABILITY INSTITUTIONS

Ghana has established state institutions mandated to deal with various corruption and corruption-related cases. This chapter examines the role of the key accountability institutions, with the objective of highlighting the tools available to them in combating corruption and assessing the extent to which these tools were used during the period under review. It is important to do so because, given the state of corruption in 2025, it is easy to conclude that there exist no tools to fight the canker.

The chapter discusses key state accountability institutions, exploring their mandate, the actions taken and the effectiveness of their efforts in addressing corruption.

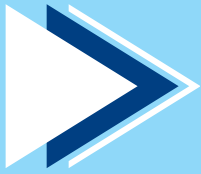
### 3.1 State Efforts at Fighting Corruption

#### 3.1.1 The Presidency

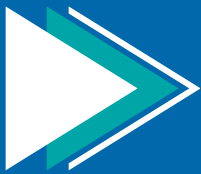
Following the successful conduct of the 2024 general elections, Ghana constituted a new government. In 2025, the presidency became the focus of many citizens as President Mahama defined the ethos for his administration through several actions that sought to build public confidence and belief in the executive arm of government. Below are highlights of policy decisions rolled out by The Presidency in pursuit of transparency, accountability, and prudent resource management:



**Setting up of ORAL:** It is estimated that Ghana loses billion cedis annually through embezzlement, fraud, and misappropriation of public funds. Despite the existence of laws and institutions, taking back these funds and other assets for the country has often become an arduous task. President John Dramani Mahama promised on the campaign trail to roll out a special project code-named 'Operation Recover All Loot (ORAL)' which promised to ensure prosecutions and recovery of assets. In furtherance of this goal and ahead of his swearing in, he named a five-member ORAL committee to investigate the alleged misappropriation of state assets. The committee received over 2,400 complaints and identified 36 high-profile financial cases with a potential recovery value of about \$21 billion of misappropriated proceeds of the state. The committee presented its report in February 2025. The President has since handed over the report to the Attorney General and Minister for Justice with a directive to immediately begin investigations into the committee's findings.



In January 2025, the President appointed a presidential advisor responsible for the National Anti-Corruption Programme. The office coordinated the launch of the Working group that developed the draft national strategy 'National Ethics and Anti-Corruption Action Plan. A draft was finalised by end of December and is expected to be adapted by parliament to help the fight against corruption in the next five years.



**Code of Conduct for Ministers:** In May 2025, President Mahama unveiled a Code of Conduct for 'Ministers'. The document also governs the conduct of Deputy Ministers, Presidential Staffers, Chief Executive Officers and Deputy Chief Executive Officers of state and para-statal institutions, members of the Council of State and other political appointees in the executive arm of government. However, there was widespread criticism of sections 1.5.12 and 1.5.13 of the conduct, which address the matters of 'Gifts' and 'Hampers', respectively. There was general disapproval for the provision in the code which says that "where the minister wishes to retain gifts received, he may do so only if the estimated value does not exceed GHC20,000.00." The threshold has been found to be too high compared with international best practices.

### **3.1.2 The Office of the Special Prosecutor (OSP)**

The Office of the Special Prosecutor (OSP) draws its powers and mandate from the Office of the Special Prosecutor Act, 2017 (Act 959), Office of the Special Prosecutor Regulations, 2018 (L.I. 2373), and Office of the Special Prosecutor (Operations) Regulations, 2018 (L.I. 2374). In operationalising its mandate, there are four key tools at the disposal of the OSP to deploy in the fight against corruption. Those tools are (a) investigating suspected or alleged corruption and corruption-related cases; (b) prosecuting suspected offenders; (c) recovering and managing assets; and (d) taking steps to prevent corruption.

How did the OSP deploy these tools in 2025? The information is based on two half-year reports produced by the office in July and December of 2025.

Below are key highlights of the efforts of the Office of the Special Prosecutor:



Table 7: Office of the Special Prosecutor |Ghana| 2025

| Mandate                                                                    | Use of Mandate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Investigating suspected or alleged corruption and corruption-related cases | <ul style="list-style-type: none"> <li>Advanced 71 full investigations covering various state institutions such as the Ghana Revenue Authority, Bank of Ghana, National Service Authority, Electricity Company of Ghana, and Ghana Education Service.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Prosecuting suspected offenders                                            | <ul style="list-style-type: none"> <li><b>Five substantive criminal cases before the courts are:</b><br/>CR/0603/2025 – The Republic v. Mustapha Abdul-Hamid &amp; Ors;<br/>CR/0513/2025 – The Republic v. Issah Seidu &amp; 3 Ors;<br/>NR/TL/HC/CCI/2/25 The Republic v Yakubu Tahidu &amp; Ors;<br/>FT/0035/2025 Republic v. Ibrahim Kofi Sessah &amp; Gloria and Acquah; CR/0559/2025 The Republic v. Charles Cromwell Nanabanyin Onuawonto Bissie &amp; Ors.</li> <li>Pending prosecutions from 2023/24 D13/01/22; The Republic v. Alexander Kwabena Sarfo Kantanka; NR/TL/HC/CCI/13/23 The Republic v Sumaila Abdul Rahman &amp; Ors; CR/0257/2024 The Republic v. Adjenim Boateng Adjei.</li> <li>7 convictions in 2025 involving CR/04/07/2025 the Republic v. Charles Bissie &amp; Andy Thomas Owusu; and NR/TL/HC/C1/2/25 Republic v. Yakubu &amp; 5 Ors.</li> </ul> |
| Recovering and managing assets                                             | <ul style="list-style-type: none"> <li>An amount of approximately GHS 5.73 billion was saved, GHS 6.5 million and US\$ 2 million were recovered, and over GHC 102 million in assets were seized.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Taking steps to prevent corruption                                         | <ul style="list-style-type: none"> <li>The office sensitised 9.4 million Ghanaians as of the end of the year 2025 through public engagement and the use of media (traditional and new media).</li> <li>Partnered with anti-corruption civil society organisations, including the Ghana Anti-Corruption Coalition (GACC), to raise awareness among state institutions, CSOs, CBOs and media about illicit financial flows.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                          |

Source of information: Office of the Special Prosecutor, Ghana.  
Half Yearly Report, July 2025 & January 2026.

As observed (Table 7), the predominant tool deployed by the OSP in the exercise of its mandate is investigations. This enables the office to establish the truth or otherwise of alleged cases of corruption before further action, such as prosecution, can be started. It is sometimes difficult to ascertain the extent to which the efforts of the office have been impactful in the country's fight against corruption. This is mainly because fidelity to due process means investigations as well as successful prosecutions take time. In addition, accused people have constitutionally protected rights which they may choose to regularly exercise, thus further prolonging such matters.

“

That is the reality facing the Office of the Special Prosecutor. The publication of half-yearly reports keeps the public apprised of the work of the office.

”



Overall, **the OSP made efforts to fulfil its mandate** in 2025.

### 3.1.3 The Commission on Human Rights and Administrative Justice (CHRAJ)

The Commission on Human Rights and Administrative Justice (CHRAJ) is constitutionally mandated to “investigate all instances of alleged or suspected corruption and the misappropriation of public money by officials and to take appropriate steps, including reports to the Attorney-General and the Auditor [Article 218 (e)]. The Commission on Human Rights and Administrative Justice Act, 1993 (Act 456), gave legislative expression to the constitutional mandate. CHRAJ has become another safeguard in the country's governance architecture on matters related to corruption.

#### Key highlights from the Commission in 2025 are as follows:

1

A multi-stakeholder consultative workshop was held to solicit inputs and build consensus, resulting in increased stakeholder awareness and contributions toward an inclusive, gender-responsive National Action Plan to address business-related human rights abuses in Ghana.

2

Conducted an evaluation of the 10-year National Anti-Corruption Action Plan (NACAP), which expired at the end of 2024. Based on the review, the Anti-Corruption Unit at the Office of the President is leading the development of a five-year National Ethics and Anti-Corruption Action Plan (NEACAP).

3

Issued a decision on high-profile allegations of corruption and procurement breaches involving Reverend Dr. Ammishaddai Owusu-Amoah, the former Commissioner-General of the Ghana Revenue Authority (GRA), who had engaged in significant acts amounting to fraud and corruption, loss of funds to the state and breaches of the public procurement Act. It therefore recommended that he should be disqualified from holding public office for a period of five years.

### 3.1.4 The Audit Service, Ghana

Ghana's constitution (Articles 184, 187, 286) empowers the Auditor General with specific functions geared towards ensuring accountability and the judicious use of public resources. The Ghana Audit Service, backed by legislation (Ghana Audit Service Act 2000, Act 584), is the institutional umbrella under which the Auditor General conducts their constitutional mandate. Chapter 2 demonstrated the importance of the Auditor General's report in documenting various irregularities in the use of public resources.

#### Key highlights from the agency in 2025 are as follows:

- 01** Recovered GH¢12.7 billion out of GH¢38.9 billion disallowed expenditures flagged in audit reports between 2020 and 2023.
- 02** Issued 18 audit reports (10 statutory and 8 non-statutory) for the 2024 financial year within the constitutional deadline, strengthening transparency and public accountability.
- 03** Staff received training on audit methodologies and ethics, resulting in enhanced skills, improved audit execution, and higher-quality audit outputs.
- 04** The establishment of a committee to review 2025 audit reports and the Service's continued commitment to NACAP improved internal controls and reinforced national anti-corruption interventions.

Despite these gains, the Service was constrained by challenges including misinterpretation of audit reports by the media, leading to public misinformation; delayed implementation of audit recommendations by MDAs and weak enforcement by prosecutorial agencies such as the Attorney-General's Office, EOCO and the OSP. Coupled with these was inadequate funding, affecting the overall operational effectiveness of the service.

### 3.1.5 Judiciary and Judicial Service

Ghana's constitution (Article 125) and the Judicial Service Amendment Act, 1965 (Act 245) establish and empower the Judiciary as an independent arm of government with jurisdiction in all matters civil and criminal, including matters relating to this Constitution, and such other jurisdiction as Parliament may, by law, confer on it. Article 125 (5) demonstrated the importance of the Judiciary Service in promoting the rule of law, transparency, accountability, and anti-corruption.

## Key highlights from the Judicial Service in 2025 are as follows:

1

Integrated ethics and anti-corruption content into the Judicial Training Institute's training programmes, supported by the development of a draft ethics and anti-corruption training manual, resulting in improved adherence to ethical conduct and professional standards among judicial staff. The Judicial Service also enhanced the capacity of judges and court staff on ethical conduct, case management, and anti-corruption laws.

2

Submitted timely financial statements, budget performance reports, mid-year reports and annual reports, and implemented procurement processes aligned with the PFM Act and PPA Act 2003, ensuring efficient and accountable use of public resources.

3

The service strengthened its public complaints units across the regions and created a safe and confidential reporting systems, improving the timely reporting, investigation, and resolution of misconduct and corruption cases.

4

Sensitised and engaged citizens on court procedures, rights, and reporting mechanisms for judicial corruption.



### Key challenges

*Key challenges faced include insufficient funding for training and awareness creation initiatives, the absence of an electronic complaints system and a comprehensive monitoring and evaluation mechanism for tracking and analysing reported cases. Despite reforms, citizen confidence in the judiciary remained low, especially in politically sensitive cases. Perceptions of partisanship and selective justice undermined the credibility of judicial rulings.*

### 3.1.6 The Office of the Attorney-General and Minister for Justice

The Office of the Attorney and Ministry of Justice is responsible for legal matters in relation to the exercise of executive power of the State and legislative drafting in relation to legislative power of the State. In the past year, the Ministry played a vital role in amplifying the government policy direction for prosecutions and asset recovery. Among the specific roles performed by the ministry are the following:

**1** Anchoring ORAL: The Attorney-General has been anchoring the investigations into the findings of the ORAL committee since the president handed over the report. The Ministry has been working together with its agencies, such as EOCO and the Criminal Investigations Department of the Ghana Police Service, to investigate the allegations.

**2** Discontinuation of cases: However, the Attorney General raised eyebrows in early 2025 when he s discontinued prosecutions of some members of the governing National Democratic Congress (NDC) who were standing trial for various alleged financial crimes and misconduct. Critics of the action say it defeats the purpose of the ORAL and strengthens the argument that ORAL is not comprehensive but rather a regime-specific accountability tool that only goes after officers of the previous administration.

**3** Press conference before court: In the year under review, the Attorney General also briefed Ghanaians through -public engagements. These briefings provided updates on ongoing investigations including charges against persons for alleged acts of corruption. According to the Attorney General, this practice of public briefings ensures transparency.

3.1.7 Financial Intelligence Centre (FIC).

### 3.1.7 The Financial Intelligence Centre (FIC)

The Financial Intelligence Centre (FIC) was established under Ghana's Anti-Money Laundering Act, 2008 (Act 749) to combat money laundering, terrorist financing, and proliferation financing. Its core mandate involves receiving, analysing, and disseminating actionable financial intelligence to competent authorities to protect the integrity of Ghana's financial system.

## Key highlights from the Centre in the year under review are as follows:

- 01 Received 1,797 Suspicious Transaction Reports (STRs) through the goAML platform by accountable institutions, linked to potential corruption, reflecting improved detection, compliance, and reporting across institutions.
- 02 Published reports on the national risk assessment, sectoral risk assessments, and the AML/CFT/CPF Policy (2025–2029), providing evidence-based guidance for risk mitigation, policy direction, and regulatory reform for strengthening national anti-money laundering (AML) and countering the financing of terrorism (CFT).
- 03 Strengthened inter-agency collaboration and intelligence sharing to law enforcement agencies (EOCO, OSP, NIB, GRA, etc.) significantly contributed to investigations, prosecutions, and asset recovery, improving the national response to ML/TF/PF.
- 04 Increased the capacity and created awareness among 2,146 stakeholders, including students, accountable institutions, regulators, CSOs, media, and law enforcement agencies on AML/CFT/CPF, leading to enhanced compliance, improved STR filing, and greater understanding of risks.
- 05 Provided technical inputs into the Virtual Assets and Service Providers Bill (2025) and concluded stakeholder engagements on the Anti-Money Laundering Regulations (2025), contributing to a more robust legal and regulatory environment.

**However, the Centre was confronted with financial and human resource constraints.**

### 3.1.8 Narcotics Control Commission (NACOC)

The Narcotics Control Commission Act established the Narcotics Control Commission, 2020 (Act 1019) to monitor and investigate drug and organised crime and, on the authority of the Attorney-General, prosecute these offences to recover the proceeds of crime and provide for related matters. The mandate covers (i) ensuring public health and safety (a) by controlling, preventing and eliminating traffic in prohibited narcotic drugs and plants; (ii) collaborating with the relevant bodies to develop measures for the treatment and rehabilitation of persons suffering from substance use disorders; (iii) developing, in collaboration with other relevant bodies, alternative means of livelihood for persons who cultivate narcotic plants; and (iv) facilitating the confiscation of proceeds from narcotic-related offences.

## Key highlights from the Commission in the year under review are as follows:

- 01 Sensitised 767 staff, including regional and district commanders, on key issues such as bribery, corruption, conflicts of interest, moonlighting and falsification of documents, among others.
- 02 Engaged 457,034 youth across educational institutions, workplaces and communities with anti-drug campaigns.
- 03 Froze and confiscated assets of persons involved in drug trafficking and money laundering. The Commission further seized 17 gold bars worth One Million and Eight Hundred Thousand United States Dollars (\$1,800,000).
- 04 Enhanced its official email system, providing opportunities for the general public to have access to the Commission, thereby improving reporting.

### 3.1.9 The Right to Information Commission (RTI Commission)

The Right to Information Act, 2019 (Act 989) created the Right to Information Commission whose primary mandate is “to oversee the implementation of Act 989. The object of the Commission is to: a. Promote, b. Monitor, c. Protect, and d. Enforce the right to information that is granted to a person under paragraph (f) of clause (1) of Article 21 of the 1992 constitution of the Republic of Ghana and the provisions of Act 989.”

Access to information is critical to any successful anti-corruption fight. Without access to information, it is extremely difficult for citizens and groups interested in fighting corruption to expose malfeasance in government. We must always keep in mind that acts of corruption do not happen in plain sight. This is why the work of the Commission, and efforts to ensure that citizens are both aware of their rights under the Act and that there is compliance with its provisions, both of which are vital in our fight against corruption.

#### Key highlights from the Commission in the year under review are as follows:

- 1** Increased public awareness campaigns: The Commission conducted 507 media campaigns (12 traditional and 495 social media campaigns) to enhance citizens knowledge of RTI Act and encouraged greater utilization of access to information procedures.
- 2** The Commission engaged with nineteen (19) development partners, CSOs, public institutions and diplomatic community on advancing transparency, accountability and access to information. It also engaged 300 participants drawn from various stakeholder groups during the Commissions 5th anniversary. It sensitised eighty-five (85) public institutions with practical knowledge on the provisions of the RTIC Act, procedures for handling requests and the importance of transparency and accountability in public administration.
- 3** The Commission, as part of its monitoring, assessed the performance of hundred and two (102) public institutions to ensure compliance with the RTI Act, 2019 (Act 989). The framework evaluated key areas such as the timeliness of responses to information requests, the adequacy of record-keeping systems, and adherence to prescribed transparency standards. Fifty-three (53) institutions complied with the remaining 49 institutions failing to comply with the RTI Act. Non-compliant institutions were advised on corrective measures to strengthen adherence to the provisions of the Act.
- 4** Applications for review with the Commission: In 2025, the Commission received ninety-nine (99) applications from individuals who were denied access to information. Out of this number, fifty-one (51) were resolved through settlement, seven (7) through determinations while forty-one applications are still pending.



# Chapter Three

## Summary

Chapter Three assesses contribution of key state accountability institutions towards the fight against corruption in 2025. Key insights from the analysis include the following:

- 1** The OSP achieved significant financial impact through GHS 5.73 billion savings, GHS 6.5 million and US\$ 2 million recovery, and over GHC 102 million assets seized, while also reaching over 9.4 million Ghanaians with anti-corruption education.

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- 2** The GAS recovered GH¢12.7 billion out of GH¢38.9 billion disallowed expenditure flagged in audit reports between 2020 and 2023.

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- 3** The Judiciary also strengthened integrity and accountability by enhancing ethics training, improving financial and procurement compliance, and expanding accessible and confidential systems for reporting judicial misconduct.

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- 4** The Office of the Attorney-General played a central role in driving investigations and public accountability efforts, but its discontinuation of certain high-profile cases raised concerns about consistency and perceived political bias in anti-corruption enforcement.

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- 5** In 2025, the FIC strengthened Ghana's anti-money laundering regime by increasing suspicious transaction reporting, enhancing inter-agency intelligence sharing, and contributing to key policy and regulatory reforms.

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- 6** NACOC strengthened both prevention and enforcement by reaching about 457,034 youth across educational institutions, workplaces and communities with anti-drug campaigns while also confiscating significant criminal assets, including gold bars worth \$1.8 million.

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- 7** RTI Commission significantly expanded awareness across 507 media platforms, engaged over 319 stakeholders, and conducted compliance monitoring across public institutions. However, nearly half of the institutions assessed failed to comply with the RTI Act and a notable number of access-to-information complaints remain unresolved.

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## CHAPTER FOUR:

# ACTIONS BY NON-STATE SECTOR ACTORS

### 4.0 Non-State Actors

Ghana's democracy has witnessed a growth in the number of non-state actors involved in several good governance and accountability initiatives. On corruption, these non-state actors, especially civil society organisations, play a significant role in efforts to rid the country's governance architecture of this canker. In addition to civil society organisations, another non-state actor playing a critical role in the anti-corruption fight is the media. The media helps to expose corruption in government through their investigative reporting. They also help shine light on government activities to ensure that there is transparency.

### 4.1 Ghana Anti-Corruption Coalition (GACC)

The Ghana Anti-Corruption Coalition (GACC) describes its organisation as "a unique cross-sectoral grouping of public, private and civil society organisations (CSOs) with a focus on promoting good governance and fighting corruption in Ghana." The vision of the organisation is "A corruption-free Ghana" with a three-fold mission – "to promote anti-corruption efforts and integrity through:

- a) sustained and effective coordination of state and non-state actors;
- b) strategic partnerships; and
- c) mobilising citizens and citizen groups."



In this chapter, the report highlights key anti-corruption activities undertaken by civil society organisations in 2025.

**Key highlights from the GACC in the year under review are as follows:**

**GACC invested in building the capacity of media persons as part of its anti-corruption efforts in 2025:**

**1**

GACC organised training for 107 media personnel from the 16 regions of Ghana to strengthen the skills needed to analyse and report findings from the Auditor General's report, resulting in 35 follow-up stories

**2**

Trained 143 media practitioners and CSO representatives across 7 regions on Ghana's asset recovery laws and institutional mandates.

**3**

GACC enhanced the capacity of 41 (29 males and 12 females) governance and anti-corruption practitioners from public, private, and civil society sectors with hands-on skills in research design and evidence-based communication.

**4**

Media Engagement: Conducted 5 regional and 3 national media engagements (TV, radio), leading to commitments from major stations like Joy FM to provide sustained airtime for asset recovery education.

**Key highlights from the GACC in the year under review are as follows:**

**GACC also engaged in public outreach and sensitisation activities during the year under review.**

**1**

As part of the 2025 African Anti-Corruption Day (AUACD), GACC engaged 24,000 students in 40 schools and conducted media outreach across various districts and regions to amplify the anti-corruption campaign.

**2**

On 9th December 2024, the GACC and LANets celebrated International Anti-Corruption Day (IACD) in 60 districts across 16 regions by engaging the youth on corruption and its effects. A total of about 69,457 individuals were engaged.

**3**

Launched the GACC State of Corruption Report 2024, generating over 42,000 listeners in an X-Space discussion. Similarly, the Secretariat prepared a draft GACC State of Corruption Report, 2025.

**4**

Developed multilingual infographics and digital content in English, Twi, and Dagbani, reaching over 107,000 impressions online.

**5**

Strengthened partnerships with key state agencies, including the Financial Intelligence Centre (FIC), EOCO, and OSP, who contributed to training and media engagements.

**6**

Facilitated the NGO compliance workshops, private sector sensitisation, and international learning engagements (OECD, PEMO, Uganda procurement training).

**7**

GACC held training for 112 Local Accountability Networks (LANets) in 14 districts to monitor the implementation of recommendations from audit reports. Through the training, the LANet were able to collate their district-specific audit recommendations for monitoring.

## Improving Efficiency in Disbursement & Utilisation of Minerals Development Fund

The GACC, CEDA, ADI and NoPRA implemented a governance-focused project aimed at improving efficiency in disbursement & utilisation of MDF with funding from the ACEP. Key results include the following:

- ✓ Enhanced the capacity of 90 community actors (citizen groups) across 6 districts with tools and skills on resource governance to monitor MDF projects and engage duty-bearers.
- ✓ GACC conducted a Corruption Risk Assessment (CRA) and developed a report as well as an advocacy strategy for systemic reforms in MDF management.

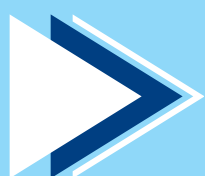
Regarding strategic partnerships, GACC provided technical support for the drafting

of the Civil Society Medium-Term Report on the implementation of Ghana's 4th Cycle Universal Periodic Review Recommendations (2023-2025), the Governance Series Wave 1&2 reports by the GSS and the assessment scorecard on government performance by CSO Coalition.

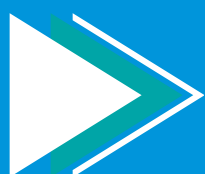
## 4.2 Ghana Centre for Democratic Development (CDD-Ghana)

The Ghana Centre for Democratic Development (CDD-Ghana) is an independent not-for-profit organisation focused on promoting democracy, good governance, and inclusive development in Ghana and Africa. Its areas of work encompass research, policy analysis, and advocacy aimed at strengthening democratic institutions, ensuring transparency and accountability, advancing the rule of law and human rights, and encouraging citizen participation in governance to influence public policy and support democratic consolidation.

### Key highlights from the CDD-Ghana in the year under review are as follows:



**Presentation of Draft Model Law on Campaign and Political Finance:** CDD-Ghana reconstituted its Political Finance Technical Working Group to strategise and review the Draft Model Political Finance Law in 2025. The comprehensive model law was prepared with nine major pillars, defining campaign finance regulation mechanisms (limits, transparency, public funding, audits, enforcement structures, etc.). A stakeholder consultation was held on 3rd December 2025, involving political parties and the private sector. Technical working group meetings were held to refine the draft political financing model law.



**Review of the Conduct of Public Officers Bill:** Under the GIZ PAIReD Project, the Centre hosted consultative meetings with stakeholders to conduct a clause-by-clause review of the current draft of the CoPO Bill. These consultations provided a platform for stakeholders to interrogate the provisions of the draft bill, share perspectives, and propose recommendations to reflect the aspirations of citizens and the realities of governance practice.

### 4.3 Ghana Anti-Corruption Coalition (GACC), the Ghana Centre for Democratic Development (CDD-Ghana) and the Transparency International Ghana (TI-Ghana) Partnership



The GACC, TI-Ghana, and CDD-Ghana, in partnership, sustained the implementation of its project “Strengthening accountability, rule of law and institutional responsiveness in Ghana” with funding from the European Union in Ghana. Key project results include:

Strengthened the capacity of 1668 citizens and civil society actors across 24 districts to demand transparency, monitor public resources, and engage effectively with governance institutions. Participants gained practical understanding of PFM, audit processes, social accountability tools, and anti-corruption reporting avenues across the project districts in May 2025.

Citizen groups developed action plans for community sensitisation outlining community-level activities to promote transparency and accountability, such as community sensitisation forums, media engagements, and collaboration with traditional and religious leaders to advance the messages.

Engaged seven radio/TV stations to amplify anti-corruption messages. The use of local dialect ensured inclusivity and phone-in segments enabled listener participation and real-time feedback.

### 4.4 Africa Centre for Energy Policy, Ghana Anti-Corruption Coalition (GACC), and the Transparency International Ghana (TI-Ghana) Partnership

The GACC, TI-Ghana, and ACEP, in partnership, launched a project “An Anti-Corruption Initiative for Enhancing Governance and Accountability” with funding from FCDO. The initiative aimed at empowering citizens to demand transparency and accountability post-2024 elections through policy tracking, audit follow-ups, and media capacity building. Key achievements include:

- Trained 39 journalists on using the Auditor-General’s reports and the CitizenEye app, enhancing their ability to report on governance issues.
- GACC produced and disseminated a half-yearly policy brief tracking the NDC government’s anti-corruption commitments
- GACC empowered ten (10) LANet groups to follow up on audit recommendations from their respective metropolitan, municipal and district assemblies.

#### **4.5 Media Foundation for West Africa (MFWA): Media – The Fourth Estate Exposes Procurement-Related Corruption Stories**

The Fourth Estate is “a non-profit, public interest and accountability investigative journalism project of the Media Foundation for West Africa (MFWA) whose aim is to promote independent and critical research-based journalism that holds those in power answerable to the people they govern.”

##### **Key highlights from major stories published by The Fourth Estate in the year under review are as follows:**

The Ghana Revenue Authority (GRA) and Strategic Mobilisation Ghana Limited (SML) contract. The contract was part of efforts by the GRA to monitor the downstream petroleum sector. The details of the story and the concerns of alleged corruption had two immediate results: a) the president ordering an audit of the transaction; b) directives from the presidency to the GRA to take various actions regarding the report. GRA complied and cancelled, suspended, or made amendments to the various parts of the contract, which they complied with, and c) The OSP has initiated extradition proceedings for former Finance Minister Ken Ofori-Atta and arraigned top officials from the Ghana Revenue Authority in connection with the contract before court.

The National Service Authority (NSA) "Ghost Names" Scandal: An investigation by the MFWA revealed systematic corruption within the NSA, where "ghost names", including non-existent personnel and fake identities, were used to siphon funds amounting to GH¢2.2 billion. The investigation resulted in – a) the suspension of the Central Management System used for posting and b) criminal charges against former Executive Director Osei Assibey Antwi and his deputy, Gifty Oware-Mensah.

The NLA-KGL Partnership Scandal: The Exposure: The Fourth Estate investigated the National Lottery Authority's (NLA) partnership with private entity KGL, highlighting potentially questionable 15-year exclusive license terms for lucrative lottery operations. The investigation noted KGL's substantial revenue while the NLA made no contributions to the Consolidated Fund during the same period. As a result, the National Communications Authority requested transaction data from telecom companies, and the Attorney General is reviewing the agreement.

Revocation of L.I. 2462 (Mining in Forest Reserves): The Exposure: An investigation revealed efforts by officials and political appointees to obtain mining licences in Ghana's forest reserves. Public reaction to the findings led to the repeal of Legislative Instrument L.I. 2462 by the new administration, which effectively prohibited mining in these reserves starting December 10, 2025.

#### 4.6 CSOs and Media Collaboration: Corruption Watch

Corruption Watch is a partnership initiative involving the Ghana Centre for Democratic Development (CDD-Ghana), Ghana Anti-Corruption Coalition (GACC), Transparency International Ghana, Africa Centre for International Law and Accountability (ACILA), and Joy and Adom FM. Through its investigative reporting, Corruption Watch engages in reporting on alleged acts of corruption. In addition, Corruption Watch advocates various reforms to help fight corruption in government.

##### **Key highlights from major stories published by Corruption Watch in the year under review are as follows:**

Published an investigative piece titled 'Saga Over RTI' in September 2025. The investigative piece revealed that some key governance institutions, which should promote access to information, are either refusing or failing to comply with the Right to Information (RTI) law by denying access to information requested by citizens. This refusal or failure to provide the requested information has led to the imposition of fines by the RTI Commission (RTIC).

The investigation exposed the Ghana Police Service, CHRAJ, Parliamentary Service, Judicial Service of Ghana, Attorney-General's Department, Social Security and National Insurance Trust (SSNIT), and dozens of public and private institutions for attracting heavy fines of about GHS 5.6 million due to failure to provide information requested by citizens under the Right to Information (RTI) law. The investigation uncovered that the Ghana Police Service has paid GHS 450,357, while the CHRAJ is yet to pay a fine of GHS 30,000. Other key institutions that have violated the law are the Parliamentary Service, which has paid a fine of GHS53,785; the Judicial Service of Ghana, which is yet to pay a fine of GHS 100,000; the Attorney-General's Department, which owes a fine of GHS 50,000; and the SSNIT, which has settled a fine of GHS 200,000. The investigation further discovered that state institutions have been using taxpayers' funds to pay for fines imposed on them by the RTIC.

(<https://www.youtube.com/watch?v=uUYbI5BqjvM&t=1s>).





# Chapter Four

## Summary

The non-state sector plays a significant role in combating corruption, drawing on various tools. An important part of their approach is the intentional and active engagement of citizens. In 2025, the sector demonstrated how, either single-handedly or in partnership with other actors from the sector, they could contribute meaningfully to Ghana's fight against corruption. Key highlights from this section include:

- 1** **Strengthened citizen and media capacity for accountability:** The GACC and partners trained journalists, CSOs, and citizen groups, leading to improved reporting on corruption and active monitoring of audit recommendations at the local level.
- 2** **Expanded public outreach and anti-corruption awareness:** GACC's public engagements reached over 149,000 of citizens online and 100,000 citizens through face-to-face engagements including students and community groups, significantly increasing public awareness and participation in anti-corruption efforts.
- 3** **Advanced policy and legal reform processes:** CDD-Ghana led efforts to develop a model political finance law and review key legislation, and review of the CoPO bill, contributing to stronger governance and accountability frameworks.
- 4** **Empowered citizens and communities to demand accountability:** Joint initiatives by GACC, TI-Ghana, and CDD-Ghana built the capacity of over 1,600 citizens across 24 districts to track public resources and engage duty-bearers.
- 5** **High-impact investigative journalism driving reforms:** Investigations by Media Foundation for West Africa and partners exposed major corruption scandals, triggering audits, prosecutions, policy changes, and sanctions against implicated institutions and officials.

The non-state sector does face challenges in its work – limited funding, a difficult civic space, and limited collaboration with some state agencies. Nonetheless, they continue to adapt. The public support helps their efforts to hold those in government accountable.



## CHAPTER FIVE:

# ASSESSMENT OF PROGRESS

In the maiden Corruption Report (2023), GACC outline several recommendations to guide Ghana's efforts in tackling corruption. As highlighted in the preceding chapters, the year 2025 also saw a range of initiatives undertaken by both state and non-state actors to combat corruption.

This chapter serves three main purposes. First, the extent to which the recommendations from the 2023 and 2024 reports have been implemented. Second, it assesses the progress achieved through the interventions of state and non-state actors. Third, it makes further recommendations on how the anti-corruption fight can continue and enhance its positive impact on Ghana's democracy and governance architecture.

### 5.1 Implementation and Recommendation

As previously mentioned, GACR 2023 and 2024 made several recommendations. Table 8 presents a summary of findings per the GACC's monitoring and tracking of those recommendations that received the attention of both state and non-state actors.

Table 8: Status of GACR 2023 and 2024 Recommendations

| 2023 Recommendations                                                                                            | 2024 Recommendations                                                                                                                                           | Actions by Government or State Agencies                                                                                    | Actions by Non-State Agencies                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Institutionalise a value system that incentivises resignation or recusal.                                       | Institutionalise a value system that compels public officers whose conduct falls into disrepute to resign or recuse themselves from office.                    | No action has been taken by the government on this recommendation.                                                         | No action has been taken by CSOs.                                                                                                                                                                                                                                                                                                                                                                                                              |
| Pass the Corrupt Practices Act and the Conduct of Public Officers bill.                                         | Comprehensive review and passage of the Code of Public Officers Bill.                                                                                          | The government announced the laying of the CoPO bill in Parliament in December 2025, but no further action has been taken. | CSOs, led by CDD-Ghana, in collaboration with GACC and TI-Ghana, reviewed the draft CoPO bill and continue to advocate for its passage.                                                                                                                                                                                                                                                                                                        |
| Implement measures to forestall abuse of incumbency and electoral corruption during the 2024 general elections. | Advocacy on the development of comprehensive legislation for campaign financing as well as party financing in Ghana and ensuring its effective implementation. | OSP launched a sensitisation campaign and commenced investigations into several electoral corruption cases.                | CDD-Ghana reconstituted its Political Finance Technical Working Group to review and refine the Draft Model Political Finance Law. A stakeholder consultation took place in December 2025 with political parties and private sector representatives, as well as technical working group meetings to enhance the draft. CSOs, including GACC, TI-Ghana and CDD-Ghana, continue to advocate against abuse of incumbency and electoral corruption. |

Table 8: Status of GACR 2023 and 2024 Recommendations

| 2023 Recommendations                                                                                                                                                                                  | 2024 Recommendations                                                                                 | Actions by Government or State Agencies                                                                                                                                                  | Actions by Non-State Agencies                                                                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| Internal party elections –<br>a. Assume responsibility for logistical support to delegates.<br>b. Compel candidates to desist from offering inducements to party delegates during internal elections. |                                                                                                      | No known actions have been taken by state agencies on this recommendation.                                                                                                               | No known actions have been taken by the various political parties on this recommendation.                                  |
| Creation of specialised anti-corruption courts to enhance the fight against corruption.                                                                                                               | Need for the creation of specialised anti-corruption courts to enhance the fight against corruption. | The President met with the Chief Justice, Attorney-General, and Auditor-General on establishing specialised courts for anti-corruption cases. However, no further action has been taken. | CSOs, including GACC, CDD-Ghana and TI-Ghana, continue to advocate for the creation of specialised anti-corruption courts. |
| Availability of resources (financial and non-financial) for effective implementation of NACAP.<br>Secure commitment from all stakeholders in the creation of a robust NACAP plan.                     |                                                                                                      | CHRAJ led the review of the NACAP and collaborated with the Office of the President to develop the new NEACAP document.                                                                  | CSOs contributed to the review and development of the new strategy.                                                        |

Table 8: Status of GACR 2023 and 2024 Recommendations

| 2023 Recommendations                                                                                        | 2024 Recommendations                                                                                                                                | Actions by Government or State Agencies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Actions by Non-State Agencies                                                        |
|-------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| Need for regulatory reforms to ensure that public officers found culpable of audit offences are prosecuted. | PAC should ensure strict enforcement of sanctions against public officers found culpable of audit offences.                                         | <p>The President met with the Chief Justice, Attorney-General, and Auditor-General on October 20, 2025, to discuss strengthening the enforcement of the Auditor-General's Report. The meeting aimed to enhance accountability and recover public funds identified in audit infractions, resulting in the decision to establish special courts for cases related to the auditor-general's findings. However, no further actions have been taken.</p> <p>The Audit Service, Ghana, called for the amendment of the Audit Service Act, 2000 (Act 584) to align with the Constitution and strengthen accountability. A bill was presented to Cabinet regarding the amendment, which seeks to revise some sections of the Audit Service Act. The sections under consideration include 15, 17, 23, 24, 29, 30, etc.</p> | CSOs continue to advocate for the effective implementation of audit recommendations. |
| Accelerate review of the Internal Audit Act 2003                                                            | Accelerate the review of the Internal Audit Act 2003 to ensure that all internal auditors become staff of the internal audit agency (or authority). | The government announced the review in the 2026 budget, but no action has been taken on this recommendation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | No action has been taken by CSOs.                                                    |

Table 8: Status of GACR 2023 and 2024 Recommendations

| 2023 Recommendations | 2024 Recommendations                                                                                                                                                                                                                                                                                                                                                                                                | Actions by Government or State Agencies                 | Actions by Non-State Agencies                                                                     |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------------------------------------------------|
|                      | <p>The government, through the Office of the Attorney-General, should establish a centralised corruption database to enhance access to information. The Ghana Journalists Association, working together with CSOs in the anti-corruption sector, should engage with corporate Ghana to set up a fund to support journalists who face legal, physical and other forms of threats while investigating corruption.</p> | <p>No action has been taken on this recommendation.</p> | <p>No action has been taken on this recommendation. No action has been taken by GJA and CSOs.</p> |

## 5.2 Impact of the efforts of state and non-state actors

This section highlights progress made in 2025, as well as systemic issues (improvements and weaknesses) identified in the country's anti-corruption effort.

### i. Conduct of political leaders and public officers

In 2025, concerns about the conduct of political leaders and public officers remain prominent in Ghana's anti-corruption landscape. Although anti-corruption commitments featured strongly in the 2024 election manifestos of the National Democratic Congress (NDC) and the New Patriotic Party (NPP), public confidence continues to be undermined by perceived gaps between promises and enforcement. Findings from the Governance Series Waves 2, showed marginal improvement in perceptions of corruption, which raises questions about the commitment of political leaders to accountability.

While policy discussions on campaign finance reform, asset declaration, and public ethics have advanced, tangible and visible enforcement remains limited. Allegations of incumbency abuse, monetisation of politics, and weak sanctions continue to shape public perception. Restoring trust will require demonstrable political will, through impartial investigations and consistent law enforcement, so that anti-corruption commitments are reflected not only in rhetoric but in measurable action.

### ii. Awareness Creation and Sensitisation

Efforts to raise awareness and sensitise Ghanaians on corruption, particularly by non-state actors, remain a significant area of progress in 2025.

Civil society organisations, media actors, and community-based groups intensified public education on political party finance reform, public financial management, audit processes, local governance, anti-corruption laws – OSP, Witness Protection and Whistleblowing and reporting channels. These initiatives not only deepened public understanding of the costs and consequences of corruption but also strengthened citizen capacity to demand accountability at the local level, including using digital reporting platforms.

Data from state accountability institutions indicate that over 9.4 million Ghanaians were reached through nationwide public education campaigns using radio, television, community outreach, and social media. In addition, non-state actors engaged over 2.7 million citizens, particularly youth, women, and community groups at the sub-national level. While these outreach efforts demonstrate broad coverage and growing civic engagement, their long-term impact will depend on sustained programming and stronger institutional responsiveness to citizen reports and feedback.

### iii. Capacity development

To fight corruption effectively requires that anti-corruption stakeholders have the necessary knowledge and skill set to be able to do so. That is why capacity building is an essential part of the anti-corruption fight. In the year under review, it is very commendable to see the significant progress made in this area by both state (OSP, Judicial Service, FIC, NACOC and CHRAJ) non-state actors (GACC, CDD-Ghana, TI-Ghana and the WFWA). These capacity development activities trained public officers in state accountability institutions but also persons in the media and civil society space.

#### **iv. Legislative and Policy Reforms**

Expectations of progress on key legislative and policy reforms remained largely unmet in 2025. Stakeholders anticipated advancement on three priority reforms: (i) the Conduct of Public Officers framework, including an open asset declaration regime; (ii) legislation on party and campaign financing; and (iii) amendments to the Internal Audit Agency Act to address systemic weaknesses in internal audit processes. Attempt by the government to lay the draft CoPO bill before parliament in December 2025 as announced in the 2026 budget proved futile, with no significant legislative progress recorded on the other two reforms.

However, the government launched a Code of Conduct and Ethics for political appointees in May 2025. The Ghana Audit Service continued the process of amending the Audit Service Act, 2000 (Act 584) to align with the Constitution and strengthen accountability. While still at a preliminary stage, this signals recognition of the need for institutional reform within the public audit framework.

#### **v. Investigations, Prosecutions and Recoveries**

The Office of the Special Prosecutor (OSP) reported an increase in complaints received in 2024; however, fewer investigations were initiated and concluded compared to previous periods, and no convictions were secured in cases before the courts. The slowdown in case completion may reflect resource constraints, procedural delays, or the complexity of corruption-related prosecutions, raising concerns about enforcement effectiveness and deterrence. By the end of 2025, however, the OSP reported notable progress. It advanced 71 full investigations and secured seven convictions, including the Republic v. Charles Bissie & Andy Thomas Owusu (CR/04/07/2025) and Republic v. Yakubu & 5 Ors. (NR/TL/HC/C1/2/25).

As of the close of 2025, five substantive criminal cases remained before the courts. Financial recoveries and preventive actions were also significant: approximately GHS 5.73 billion was saved, GHS 6.5 million and US\$2 million were recovered, and assets valued at over GHS 102 million were seized. These outcomes suggest strengthening enforcement momentum and an expanding asset recovery and preservation function.

In parallel, progress was recorded in audit enforcement. The Ghana Audit Service recovered approximately GH¢10.00 million out of GH¢150.36 million in unearned salaries, allowances and other financial irregularities linked to 2,408 separated staff from a nationwide payroll audit in 2025. The service also recovered GH¢14.95 million in additional unearned salaries and irregular payments through routine audits conducted nationwide. The recoveries underscore the value of strengthened audit follow-up mechanisms in safeguarding public funds and reinforcing financial accountability.

#### **vi. Funding**

Funding constraints remained a major obstacle to the effective functioning of both state and non-state accountability institutions in 2025. Limited budgetary allocations continued to affect infrastructure, logistics, staffing, and operational efficiency. For example, the Ghana Audit Service lacked adequate resources to fully support and upgrade critical IT applications, constraining efforts to modernise audit processes and improve efficiency.

Similarly, the OSP, Judicial Service and CHRAJ faced financial challenges in executing their official mandates. However, some state and non-state agencies, including the OSP, NCCE, CHEAJ, GACC, CDD-Ghana and TI-Ghana, received support from GIZ for their interventions in 2025, underscoring the reliance on donor funding to sustain core accountability functions. Without predictable and adequate domestic financing, the capacity of these institutions to deliver on their mandates remains constrained.

## CHAPTER SIX:

# CONCLUSION AND RECOMMENDATIONS

Chapter Six synthesises findings on state and non-state anti-corruption efforts in Ghana for 2025, evaluates progress made, and identifies persistent gaps within the governance and accountability architecture. Building on the report's conclusions, this chapter presents actionable recommendations to strengthen institutional safeguards, enhance enforcement effectiveness, accelerate legislative reforms, improve stakeholder coordination, and ensure sustainable financing for anti-corruption efforts. The goal is to create a roadmap to deepen accountability, reinforce democratic governance, and combat corruption in Ghana.

### 6.1 CONCLUSION

Ghana's anti-corruption landscape in 2025 reveals a mix of institutional efforts and civic engagement, alongside ongoing systemic weaknesses. State accountability institutions, such as the Office of the Special Prosecutor and the Ghana Audit Service, advanced investigations, prosecutions, asset recovery, capacity development, public sensitisation and policy development, highlighting the operational capacity to combat corruption.

Non-state actors, including civil society and media, supplemented these efforts through expanded public engagement and awareness, media investigations, capacity building, advocacy and supported legislative reform efforts.

Despite these efforts, progress remained uneven, with key legislative reforms, including the CoPO bill, political and campaign finance regulation and internal audit reforms stalled, while enforcement gaps and perceptions of selective justice continue to undermine public trust. Funding constraints, institutional capacity limitations, delayed implementation of audit recommendations, and procedural delays in prosecutions weaken deterrence and reduce the overall impact of anti-corruption interventions. At the same time, the persistence of corruption vulnerabilities within governance and administrative systems underscores the resilience of entrenched practices.

Nonetheless, there were measurable improvements in investigations, asset recovery, audit enforcement, education, awareness creation, and capacity development. Sustaining this progress needs political will, accelerated legal and institutional reforms, adequate funding, operational independence and enhanced enforcement collaboration. Deepening collaboration between state and non-state actors, improving responsiveness to citizen reporting, and ensuring transparency in enforcement outcomes will be essential to restoring public trust and confidence. Ultimately, the efficacy of Ghana's anti-corruption measures hinges on consistent enforcement and visible accountability results to translate institutional efforts into tangible outcomes.



## 6.2 RECOMMENDATIONS

### Government and State Actors

I. The Presidency should publish the report of the Justice Pwamang Committee, which recommended the removal of Chief Justice Gertrude Torkornoo. This will foster accountability and good governance and serve as a guide for any future removal of a chief justice.

II. Relating to the appointment of 60 ministers, the Presidency should publish a comparative report on the value of the monetary savings made from appointing the low number of ministers. This is the only way the ordinary Ghanaian can measure the actual impact of the policy decision.

III. The President is urged to review the GH¢20,000 gift retention threshold by

IV. aligning the Ministerial Code of Conduct with international best practice. This can be achieved by introducing mandatory gift declaration, a public gift registry, clear retention thresholds, and sanctions for non-compliance, drawing lessons from jurisdictions such as the United Kingdom and Canada. Such reforms would strengthen integrity, public trust, and accountability in government. In the UK, ministers must declare all gifts and cannot retain those over £140, while in Canada, gifts over CAD 200 must be disclosed. Such reforms would strengthen integrity, public trust, and accountability in government.

V. The President should publish and maintain a transparent gifts register detailing all gifts received by public officials, including the recipient, donor, description, and declared value of each gift. Making this register publicly accessible will strengthen transparency, promote accountability, and enhance public confidence in government integrity.

VI. The government should expedite the adoption of the National Ethics and Anti-Corruption Action Plan (NEACAP) and ensure its effective implementation through the provision of adequate and sustained financial resources.

VII. Enhance transparency in public procurement: The PPA, MoF and relevant agencies should enforce mandatory compliance with the operationalisation of GHANEPS and GIFMIS across all MDAs and MMDAs to strengthen financial discipline, transparency and accountability.

VIII. Review and passage of the CoPO Bill: Parliament should fast-track passage of the draft CoPO bill to ensure a comprehensive asset declaration and verification regime: Make asset declarations public, digitised, and subject to independent verification and sanctions for false declarations.

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