



Office of the Special Prosecutor
Investigation Report:
Contractual Arrangements Involving Ministry of
Finance, Ghana Revenue Authority, and Strategic
Mobilisation Ghana Limited
30 October 2025



I Introduction

1. The Office of the Special Prosecutor (OSP) presents this corruption and corruption-related investigation report on contractual arrangements involving Ministry of Finance (MoF), Ghana Revenue Authority (GRA), and Strategic Mobilisation Ghana Limited (SML).
2. This report is founded on sections 2 and 3 of the Office of the Special Prosecutor Act, 2017 (Act 959) and regulation 31(1)(g) of the Office of the Special Prosecutor (Operations) Regulations, 2018 (L.I. 2374) – which mandate the OSP to investigate and prosecute allegations of corruption and corruption-related offences involving public officers, politically exposed persons and persons in the private sector under any relevant law; to recover and manage assets; and to publish detected acts of corruption as a measure to prevent corruption.

Ministry of Finance (MoF)

3. MoF is one of the central management agencies of the public services of the Republic of Ghana. It is mandated to ensure effective and efficient macroeconomic and financial management of Ghana's economy. It is headed by the Minister of Finance.

Ghana Revenue Authority (GRA)

4. GRA is a statutory authority with the responsibility of tax and customs administration of Ghana. It is headed by the Commissioner-General.

Strategic Mobilisation Ghana Limited (SML)

5. SML is a private company limited by shares and incorporated in Ghana. It was originally incorporated on 14 February 2017 as Strategic Mobilisation Enhancement Limited (SMEL). Its stated principal activities are general trading and services and import and export of general goods. Its directors are Evans Adusei, Margaret Adusei, Esther Adusei, and Patrick Adusei. Its controlling mind and owner is Evans Adusei.
6. By a special resolution and with the approval of the Registrar of Companies, the company's name was changed to Strategic Mobilisation Ghana Limited on 22 November 2017. The directorship, beneficial ownership, and company structure remained the same after the change of name.



II The Complaint

7. In a written complaint dated 18 December 2023 and addressed to the Special Prosecutor by Evans Aziamor-Mensah, Adwoa Adobea-Owusu, and Manasseh Azure Awuni – journalists with *The Fourth Estate*, a non-profit investigative journalism project of Media Foundation for West Africa, the complainants petitioned the OSP to investigate contracts between MoF, GRA, and SML for possible corruption and a breach of the Public Procurement Act.
8. The complainants alleged that Ghana stood to lose One Hundred Million United States Dollars (US\$100,000,000.00) yearly if the contractual arrangements involving MoF, GRA, and SML are not abrogated. The complainants based their assertion in the context of their investigation which they commenced in December 2022 on the back of reports that suggested that Ghana was losing hundreds of millions of Cedis in revenue through lapses in the downstream petroleum sector.
9. The complainants stated that their investigation revealed that though there existed adequate measures instituted by National Petroleum Authority (NPA) and GRA to prevent loss of revenue in the downstream petroleum sector, MoF and GRA had contracted SML to undertake a parallel and an altogether unnecessary exercise in the sector in the guise of revenue assurance steeped in fantastic claims by SML of its value addition, which turned out to be false. In the reckoning of the complainants, GRA did not employ the purported input of SML for revenue collection.
10. The complainants maintained that notwithstanding the non-value addition of revenue generation by SML in the downstream petroleum sector, MoF and GRA had proceeded, based on false claims, to expand the scope of SML's contracts to include revenue assurance in the upstream petroleum and minerals sectors.
11. The complainants further maintained that the contractual arrangements involving MoF, GRA, and SML stand to corruptly strip Ghana of One Hundred Million United States Dollars (US\$100,000,000.00) yearly for five years with a further renewal option of another five years.
12. The complaint was based on an audio-visual investigative journalism piece, which was widely broadcast in the media.



III OSP Preliminary Investigation

13. The Special Prosecutor, upon determining that the complaint was within the mandate of the OSP, promptly authorised relevant officials of the OSP to commence preliminary investigation into the matter in accordance with regulation 5(1)(b) of L.I. 2374.
14. The preliminary investigation was conducted with as little intrusion into the privacy of individuals and the business operations of corporate entities as the circumstances permitted.

IV Presidential Intervention

15. Following extensive media coverage on what had become known as the SML scandal, the President of the Republic, by a letter dated 29 December 2023, appointed KPMG Ghana (KPMG) – an audit, tax and advisory services firm – to audit, within two weeks, “the transaction” between GRA and SML. The President stated the following as KPMG’s terms of reference:
 - a) Conduct an audit to ascertain the rationale or needs assessment performed prior to the contract approval by GRA; and assess how the arrangement aligns with specific needs;
 - b) Assess the appropriateness of the contracting methodology, verifying compliance with legal standards and industry best practices in the procurement process for the selection of SML;
 - c) Evaluate the degree of alignment between current activities and the stipulated contract scope, identifying any deviations;
 - d) Evaluate the value or benefit that SML has so far offered to GRA through this engagement;
 - e) Review the financial arrangements, including pricing structures, payment terms and the resolution of any financial compliance issues; and
 - f) Submit a report on your findings on the above, together with appropriate recommendations.
16. On 2 January 2024, the Director of Communications at the Jubilee House released a press statement informing the public of the KPMG appointment; and also that the President had directed the suspension of the performance of the SML contracts pending the submission by KPMG of the audit report.
17. By a letter dated 2 January 2024, the Chief of Staff at the Presidency transmitted the President’s directive of the suspension of the performance of the SML contracts to the Commissioner-General of GRA.



V **KPMG Report**

18. KPMG submitted its audit report to the President on 27 March 2024, with the following key findings:

- i. There was no specifically commissioned and purposed needs assessment report, except standalone industry analysis and reports which were issued post the contracting of SML.
- ii. SML was initially contracted by GRA without the required approval of the Public Procurement Authority (PPA).
- iii. There was no evidence of the required Parliamentary Approval for the award of multi-year contracts to SML.
- iv. There was no evidence that the 2018 and 2019 contracts awarded to SML were effected with the required consideration and approval by the GRA Board.
- v. GRA did not institute monitoring and evaluation processes to assess the performance of SML in respect of transaction audit services.
- vi. SML delivered partially on the transaction audit services and GRA may not have obtained all the expected benefits from the service.
- vii. SML delivered partially on the external price verification services and GRA may not have obtained all the expected benefits from the service.
- viii. In respect of measurement audit for downstream petroleum, there was reported incremental volume that is attributable to the involvement of SML determined at 1.70 billion litres for the period, which translates to incremental revenue of GHC2.45 billion attributable to the involvement of SML.
- ix. In respect of upstream petroleum audit, SML was yet to deploy and implement its system to commence operations at the time of the KPMG review; and that activities toward implementation have been halted following the President's directive to suspend the performance of the contract.
- x. SML was yet to commence measurement audit of the minerals sector at the time of the KPMG review.



19. On the back of their key findings, KPMG offered the following relevant resolution options by way of recommendations:

- i. The Consolidated Assurance Revenue Services contract signed in October 2023 present complexities, including legal and cost value concerns that need to be resolved. If the contract is terminated it could trigger specific financial obligations on the Government of Ghana (GoG) and GRA as follows:
 - a) liability to settle SML for services rendered but not yet paid;
 - b) GoG and GRA are not entitled to a refund of any compensation already paid to SML, regardless of the termination clause; and
 - c) if the contract is terminated without cause, GoG and GRA become liable to pay SML an equivalent of the fair value of SML's investment in the contract;
- ii. If the contract is terminated, the investment claimed to have been made by SML should be validated as SML did not provide supporting documentation on its investment in the contract.
- iii. KPMG appeared to favour orderly resolution – based on systematic impact, cost to state, sustainability, complexity and deliverability, and public trust and implications – as follows:
 - a) In respect of upstream petroleum and minerals audit –
 - a. parliamentary approval should be sought to regularise the contract;
 - b. the contract should be subjected to a technical needs and value-for-money assessment to ensure that the services are justified and the fees are proportionate to and commensurate with the services rendered; and
 - c. MoF, GRA, and SML should conduct extensive engagement with relevant stakeholders to ensure awareness creation, and stakeholder buy-in and alignment.
 - b) In respect of transaction audit and external price verification – these services, partially delivered, require comprehensive review



to assess their ongoing relevance, especially viewed in light of the implementation of the Integrated Customs Management System (ICUMS), which has portended a duplication of external price databases and research services provided by SML. Utilising ICUMS capabilities for external price verification, the services provided by SML should be reassessed to optimise efficiency and adapt to evolving business dynamics.

- c) In respect of downstream petroleum audit – based on the reckoning that SML has gained over four(4) years' experience and has become more proficient, the contract price should be renegotiated, including the consideration of shifting from a variable to a fixed fee structure.
- iv. Consideration should be given to incorporating periodic monitoring and evaluation at least every two years to formally assess the performance of the components of the contract and related key performance indicators.

VI OSP Full Investigation

- 20. Upon the conclusion of preliminary investigation, and upon the reckoning that the facts and circumstances of the case reasonably indicated that an investigation may be conducted to prevent or prosecute corruption or a corruption-related offence, especially in light of the KPMG report which the OSP incorporated into its preliminary investigation, the Special Prosecutor, in pursuance of regulations 5(1)(c) and 6(1) of L.I. 2374, assigned the case to authorised officers of the OSP for a full investigation.
- 21. Our review of the KPMG report firmed up our opening of a full investigation on three main grounds. First, the major factual findings in the KPMG report tallied with our preliminary findings. Second, the KPMG report, much like our preliminary investigation, turned up more critical questions than answers, which required further investigation. Third, the KPMG audit work and outcome differed significantly from the OSP investigation and likely outcome.
- 22. While KPMG rightly identified the overall objective of its assignment as reviewing the work and activities of SML in relation to the contracts with the State and assessing the propriety of procurement and contracting processes as well as the appropriateness of cost value analysis in the performance of the contracts, the OSP's work in this case is a criminal corruption and corruption-related investigation, of not just assessing the propriety and appropriateness of acts and activities in the context of the SML contracts but also examining the



criminal culpability or otherwise of implicated persons – which is wider in scope and outlook than the audit work of KPMG.

23. Then again, while the OSP's preliminary findings accorded with the major factual findings in the KPMG report, the OSP found itself unable to agree with some major conclusions drawn by KPMG, especially in respect of accountability and value-for-money.
24. The OSP investigation was concluded on 3 October 2025, after extensive surveillance, comprehensive review and analysis of hundreds of relevant and related documents at MoF, GRA, and PPA; and digital and electronic review and analysis and of thousands of relevant and related documents and computer servers and hard-drive components retrieved from two premises of SML at Osu in Accra and in Tema, and assets of SML at relevant depots; and the discovery and validation of electronic communication among the persons of interest.
25. The OSP conducted comprehensive interviews of thirty-one persons of interest in respect of the investigation. The identities of the interviewees are disclosed where necessary.
26. The OSP collaborated with several public institutions including Ministry of Finance, Ghana Revenue Authority, National Security Secretariat, Ghana Police Service, National Intelligence Bureau, National Signals Bureau, Financial Intelligence Centre, National Petroleum Authority, Petroleum Commission, Public Procurement Authority, and Office of the Registrar of Companies.
27. The OSP also collaborated with several financial institutions.
28. In augmentation of the expertise and skill of the authorised officers of the OSP, the Office also relied on expert opinion of persons in the revenue assurance set-up in transaction audit, external price verification, measurement audit of downstream petroleum, upstream petroleum audit, and measurement audit in the minerals sector. KPMG officers also assisted the OSP in the verification of KPMG's analysis and conclusions.
29. The OSP investigation establishes that:
 - i. There was no genuine need for contracting SML for the obligations it purported to perform and that the contracts were secured for SML through self-serving official patronage, sponsorship and promotion based on false and unverified claims.



- ii. The SML contracts were attended by egregious statutory breaches as mandatory prior approvals were wantonly disregarded by relevant officials who acted with increased emboldened impunity.
- iii. There was no established financial management system of monitoring and verification to ensure that the Republic was obtaining the value for the money it was paying to SML and that the payment channels of payments to SML were set on automatic mode detached from actual performance, causing financial loss to the Republic.

30. The investigation outcomes are based on the following events and analysis:

The Genesis

31. On 27 January 2017, Kenneth Nana Yaw Ofori-Atta assumed office as the Minister of Finance of Ghana. He would serve in this position till 14 February 2024. Barely three weeks after Mr. Ofori-Atta's assumption of office, SMEL was incorporated on 14 February 2017 by a timber merchant, Evans Adusei, with the company's stated principal activities as general trading and services and import and export of general goods. A little over four months after its incorporation, the Commissioner-General of GRA, Emmanuel Kofi Nti presented SMEL (a company he had barely heard of), to PPA seeking approval to sole-source SMEL as a service provider for enhanced classification, valuation, and risk management platform in the customs set-up.
32. These events – the assumption of office by Mr. Ofori-Atta, the incorporation of SMEL by Mr. Adusei, and the application for sole-sourcing of SMEL by Mr. Nti – seemed unrelated at first glance. However, a closer look at subsequent events from June 2017 to 14 February 2024, when Mr. Ofori-Atta's tenure ended, show a tightly-knit and non-coincidental association of the prior identified events as the precursors of a masterful and mischievously crafted scheme designed by Mr. Ofori-Atta, immediately upon assumption of office and throughout his tenure, as the chief promoter, patron, and sponsor of the company and the previously unseen power that unlawfully force-fed the company into the revenue assurance drive of GRA through a series of reckless decision-making and management and flagrant violation of statute through the use of public office for profit contrary to section 179C of the Criminal Offences Act, 1960 (Act 29), and by directly and indirectly influencing the procurement process to obtain an unfair advantage in the award of procurement contracts to the company contrary to section 92(2)(b) of the Public Procurement Act, 2003 (Act 663), with the pliant and avaricious unquestioning compliance of two successive GRA Commissioner-Generals,



who he kept at his slavish subservience – leading to colossal financial loss to the Republic.

33. By December 2024, SML had been paid a total amount of One Billion Four Hundred and Thirty-Six Million Two Hundred and Forty-Nine Thousand Eight Hundred and Twenty-Eight Cedis Fifty-Three Pesewas (GH¢1,436,249,828.53).
34. The OSP investigation also show that the company was incorporated for the sole purpose of employing it as a vehicle to ride on official patronage and sponsorship erected on false and contrived acclaim and attributes for the award of public procurement contracts in the revenue assurance set-up.

The SMEL Period

First Application by GRA to PPA

35. By a letter dated 16 June 2017, Mr. Nti (then as acting Commissioner-General of GRA) requested PPA for approval to engage SMEL through single source procurement under section 40(a)&(b) of Act 663 for enhanced classification, valuation and risk management in the context of the payment of duties and levies on imported goods.
36. The request stated that there were incidents of same goods given different classification and duties which were giving rise to challenges and undue delays at the ports of clearance; and that SMEL would address these challenges faced by GRA to “allow for full, smoother, and better services in the Customs processes and procedures.” The request touted SMEL as having particular interest in providing effective and measurable solutions for the enhancement of government revenue; and that SMEL also enjoyed financial and technological backing from its investors – one of which was COTECNA S.A., described as a multinational company well versed in the business of inspection, testing, certification and the provision of tailor-made information technology solutions.
37. The request further stated that though COTECNA S.A. had given SMEL the right of ownership, COTECNA S.A would provide, implement and maintain a comprehensive information technology platform that includes its proprietary systems for classification and valuation (Value Quest) and Executive Reporting System (ERS); and that these solutions would ensure full integration with the systems in the customs chain at the time to further enhance the purpose of the exchange of information between the systems.



38. The request was most irregular and perplexing. It was simply unfathomable that a company which commenced business on 14 February 2017 would have attained the experience and track-record that was advertised in the request dated 16 June 2017 for the nature of the proposed assignment. SMEL did not possess the experience and know-how to engage in revenue assurance services on behalf of the Republic. And this obvious incredulity, which must have been prevailing on the mind of Mr. Nti, triggered an internal conflict in the request, as Mr. Nti then promptly referred to the financial and technological backing of the supposed investors of SMEL. And from then on, the 16 June 2017 letter no longer sounded as a request to sole-source SMEL but a pseudo-request to sole-source COTECNA S.A., a supposed investor of SMEL.
39. The copious reference to COTECNA S.A. and its notable technological acclaim was merely a ruse to divert attention from the glaring incapacity of SMEL in an attempt to directly influence the procurement process to obtain an unfair advantage for SMEL, notwithstanding its lack of experience and technological capability. Indeed, GRA failed to submit any evidence of a partnership or investor agreement between SMEL and COTECNA S.A. The request merely attached the profiles of the two entities and a letter of intent from COTECNA S.A.
40. Further, nothing in section 40 of Act 663, which governs single-source procurement, operated in favour of the attempt to sole-source SMEL to engage in revenue assurance on behalf of the Republic.
41. It came as no surprise then that by a letter dated 4 July 2017, PPA communicated its disapproval of the 16 June 2017 request by GRA. PPA was emphatic that SMEL had no proven experience in the business it sought to undertake. Further, PPA stated that the letter of intent by COTECNA S.A. did not establish any legally binding relationship between SMEL and COTECNA for the provision of the service; and that the company seeking to be considered for a contract must demonstrate an appreciable capacity and strength of its own and possibly sub-contract a portion to a qualified sub-contractor or agent, which was absent in the instant case.

Second Application by GRA to PPA

42. Then followed a second stranger and more perplexing request by Mr. Nti (still as Acting Commissioner-General of GRA) to PPA by a letter dated 1 August 2017 by which GRA applied for approval to sole-source SMEL and Ghana Link. The request recited that SMEL had acquired a software for the classification, valuation and risk management (CVRM) platform from COTECNA S.A., and



that SML had agreed to enter into a partnership with Ghana Link, a renowned local inspection and verification service provider, to provide the necessary support services for the implementation of the platform for GRA. The request further stated that in the partnership agreement, SMEL would provide the CVRM platform while Ghana Link would provide external verification services using an appropriate platform; and that Ghana Link would also provide monitoring and supervision of customs valuation to ensure that the appropriate values are applied.

43. The tone and tenure of the content of his own application should have portended pause and reflection on the part of Mr. Nti. In effect, he was stating that SMEL did not possess the requisite expertise and track record and no appreciable capacity and strength of its own, yet he was actively urging SMEL on PPA for approval merely six weeks after the PPA disapproval on this same ground.
44. This was not reasonable persistence. It was a deliberate attempt to manipulate the procurement process, introduce a redundant private actor, and distort the facts and create a backdoor entry for SMEL into Ghana's revenue assurance architecture.
45. This time, PPA did not even bother to respond, as the circumstances surrounding SMEL's lack of capacity and track record had not changed from the time of the rejection of the first application. Even more troubling was the fact that these CVRMs were being carried out by Customs officers through the National Single Window platform.

Repetition of Second Application by GRA to PPA

46. Seeing that PPA had not responded to the second GRA application six weeks after the request was transmitted, and the powerful behind-the-curtain chief promoter, patron and sponsor of SMEL was insistent on pushing the company into the revenue assurance space through him, Mr. Nti repeated the second application by GRA to PPA for the sole-sourcing of SML and Ghana Link by a letter dated 14 September 2017 – which was almost word for word with the 1 August 2017 request.
47. PPA responded by a letter dated 29 September 2017 and rejected the second repeated GRA request. PPA forcefully stated that SMEL had still not shown any proven capacity in terms of experience and provision of similar assignments intended to be undertaken under the proposed joint venture agreement with



Ghana Link. PPA also noted that the relationship between SMEL and Ghana Link did not provide the needed joint capacity to undertake the assignment since SMEL would not be responsible for the bulk of the assignment by GRA's requirements. PPA signed off by stating that the re-application by GRA did not address SMEL's lack of capacity in respect of the assignment.

48. PPA did right on all accounts, up to this point. And with this, for SMEL was blocked from the revenue assurance drive of GRA, or so it seemed.

SML

49. Following these setbacks, a simple but clever second plan was implemented to ensure that the company would certainly be awarded public procurement contracts for revenue assurance, come what may. On 22 November 2017, Strategic Mobilisation Enhancement Limited (SMEL) changed its name to Strategic Mobilisation Ghana Limited (SML). Only the name changed. Everything else remained the same – including personnel and lack of expertise and capability.
50. By a letter dated 30 November 2017, Mr. Adusei informed GRA of the name change, while reserving the binding and full effect of all prior transactions.
51. Seven months after the name change, GRA and MoF commenced the unlawful award to SML of a string of specialised revenue assurance public procurement contracts running into late 2023 – in respect of transaction audit and external price verification, downstream petroleum, upstream petroleum, and the minerals sector.
52. Transaction audit involves post-clearance review of import and export declarations to ensure accurate classification, valuation, and risk assessment under the Customs Act, 2015 (Act 891). It scrutinises Customs Classification and Valuation Reports (CCVRs) generated at the ports, and the verification of compliance with international standards like the World Customs Organisation's Harmonised System, and the Valuation Agreement of the World Trade Organisation. The object is to detect under-valuation, misclassification, and evasion, which erode tax revenues.
53. External price verification complements this by providing independent third-party checks on the authenticity of supporting documents such as invoices, bills of lading, and certificates of origin – often employing digital tools for real-time data cross-matching.



54. The downstream petroleum sector encompasses the refining, distribution, storage, and retail of petroleum products, from import terminals to fuel stations. It involves the activities of bulk oil distributors, depot operators, and marketers handling products like gasoline, diesel, and liquefied petroleum gas. Revenue assurance in this context focuses on metering liftings from depots like Tema Oil Refinery (TOR) to prevent under-reporting.
55. The upstream petroleum sector involves exploration, drilling, and production of crude oil and natural gas, primarily offshore in the Jubilee, Tweneboa Enyenra Ntomme, and Sankofa Gye-Nyame major oil fields operated by companies like Tullow Oil and Kosmos Energy. Revenue assurance entails metering crude volumes on Floating Production, Storage, and Offloading (FPSO) vessels and verifying production data to curb misreporting.
56. The minerals sector covers the extraction, processing, and export of all identifiable minerals occurring naturally on or in the land and in water, whether solid or in liquid form (excluding petroleum) and also those forged by means of industrial processes. Revenue assurance here involves the measurement of mined minerals.

Contract for Transaction Audit Services

57. After the change of name of the company from SMEL to SML, the public official promoters, sponsors and patrons of the company were actively looking for an opportunity to re-introduce the re-christened company back into their design of awarding it public procurement contracts for revenue assurance notwithstanding its lack of experience and capacity.
58. The opportunity presented itself in a most unusual way through the enforced wrestling of a public procurement contract from a company named West Blue Ghana Limited (West Blue) through official accretional duress and browbeating.
59. West Blue was incorporated in Ghana on 3 July 2012. It commenced business on 6 July 2012. Its core mandate, as stated in its objects, is to facilitate trade, reform, and modernisation programmes, with a particular focus on ICT implementation and management consultancy.
60. By a contract dated 4 August 2015, GoG (acting through MoF and GRA) contracted West Blue for the provision of National Single Window Integrated Risk Management (NSWIRM), which entailed the delivery, installation, and maintenance of the NSWIRM to enable GRA undertake core classification, valuation and risk management functions of the Destination Inspection



Companies (which were exiting the sector on 1 September 2015); and the provision of support services including error correction and hotfixes. The contract was billed for an initial five-year period, subject to earlier termination by either party.

61. Through the 4 August 2015 contract, West Blue became central to Ghana's trade facilitation and customs automation reforms until the contract's termination at the end of 2018, after which it became involved in legal disputes over outstanding payments and retained equipment.
62. Unbeknownst to West Blue, the public official promoters, sponsors and patrons of SML were eyeing its contract and devising means to dislodge it from the revenue assurance space and hand it over to SML. And by a letter dated 21 September 2017 authored by a company named Ports and Customs World Ghana Limited addressed to the Minister of Finance, the public official promoters, sponsors and patrons saw an opening – and they promptly took it.
63. By the 21 September 2017 letter, Ports and Customs World Ghana Limited informed MoF that it was to purchase and take over shares in West Blue, and that it was committed to re-negotiating the terms of the West Blue contract dated 4 August 2015 with a more competitive price and improved technology.
64. Citing a value-for-money audit by Crown Agents Ghana Limited on the West Blue contract, which recommended the option of a re-negotiation of the contract to give GoG better value for money, MoF responded to Ports and Customs World Ghana Limited with deadly effect by a letter dated 25 January 2018. MoF stated that it would terminate the West Blue contract on 31 December 2018. However, before the indicated termination date, it would reduce the contract price of 0.35% to 0.28% of the final invoice of cost, insurance, freight (CIF) value of import consignments handled by West Blue.
65. How a cited recommended option of a re-negotiation of the contract was drastically elevated to termination of the contract, can only be explained by one hypothesis – that the public official promoters, sponsors and patrons of SML were setting the tone for the unlawful substitution of West Blue with SML, without the required statutory prior approvals; and also that the reduction of the contract price payable to West Blue was not a cost saving measure in the least but a design with the sole purpose of withering down and stifling West Blue to hand over the contract to SML.
66. The public official promoters, sponsors and patrons of SML knew they could not simply replace West Blue with SML before the indicated termination date of



31 December 2018 of the West Blue contract because of contractual obligations; and more pressing was the reckoning that SML's involvement would trigger the requirement of mandatory prior statutory approvals. Indeed, the public official promoters, sponsors and patrons of SML dared not return to PPA at the time with a request for approval of SML's involvement, since the only thing that had changed about the company, since the 29 September 2017 rejection by PPA, was the company's name.

67. Therefore, the public official promoters, sponsors and patrons of SML decided to place SML on the lap of West Blue and did in fact force SML on West Blue as its supposed subcontractor on the West Blue contract, without the mandatory prior statutory approvals. Thus, the public official promoters, sponsors and patrons of SML commenced participation in a series of outright criminal conduct by knowingly disregarding and breaching criminal prohibitions backed by a sense of impunity as they viewed themselves as all too powerful.
68. By a contract dated 1 June 2018 – entitled *Transaction Audit Services Agreement* – and with the parties as GRA, West Blue, and SML, the company, which was rightfully characterised by PPA as having no proven capacity in terms of experience and provision of similar assignments in the sector, was introduced as the supposed subcontractor of West Blue. The recitals of the contract stated that SML desired to perform and West Blue desired to have SML perform transaction audit services for and on behalf of West Blue in respect of the latter's contract for the implementation of the National Single Window Project; and that GRA had agreed to pay for the services of the SML.
69. The 1 June 2018 agreement was certainly not a result of West Blue's initiative; and its conduct after the execution of the contract showed that it did not welcome SML as its supposed subcontractor. It was openly opposed to SML acting as its supposed subcontractor. Indeed, this was not a case of one private entity subcontracting another private entity to carry out specialised services for it in respect of a public procurement contract. This was a forceful peel-away of West Blue's mandate under the 4 August 2015 contract and an unlawful donation of the cut-out mandate to SML by the public official promoters, sponsors and patrons of SML.
70. Under the 1 June 2018 agreement, West Blue was not the client of SML. GRA was described as the client; and the obligation to pay SML fell directly on GRA. SML's invoices for payment were to be submitted not through West Blue but directly to GRA. The only contractual obligation placed on GRA was that it should pay SML's fees directly to SML. West Blue had no compensation obligation toward SML. Indeed, to all practical and legal purposes, SML was not



performing any services for West Blue. SML's purported services were directly for GRA and not indirectly through West Blue.

71. The specific contractual involvement of GRA in this at once clever and not-so-clever arrangement rendered it a sole-sourced public procurement contract, which required prior PPA approval. However, PPA's prior approval was neither sought for nor obtained for the 1 June 2018 contract. This unlawfulness was perpetrated with the full knowledge and involvement of the Minister of Finance.
72. The duration of the 1 June 2018 agreement was tied with the termination date of West Blue's mother contract. The contract required SML to provide transaction audit services of CCVRs generated and issued at the pre-arrival processing phase of the implementation of the National Single Window Project. Upon completion of the audit and the statement of its findings, SML was required to forward the transaction audit reports together with all relevant attachments to the Customs Post Clearance Audit (PCA) officer through data exchange protocols agreed with West Blue. The Customs PCA officer was then required to review the transaction audit reports and either accept or reject them.
73. The fee payable to SML under the contract was a transaction fee equivalent to 0.1% of the CIF value of CCVRs generated at the pre-arrival processing phase. For payment of contract fees to be effected by GRA, SML was required to submit invoices to West Blue for endorsement before SML would then submit the invoices and the transaction audit reports in reference to GRA for payment. The contract also stipulated that where SML was unable to perform the services in whole or in part, GRA should prorate or withhold SML's fees altogether.
74. By way of obligations, SML was required to provide all resources, facilities, management, labour expertise, skills, tools and equipment necessary for the performance of its assumed services. On the other hand, West Blue was to ensure that SML performed the services with the degree, skill and diligence normally required in the industry.
75. Thus, in fairness, it did sound like a contractor and subcontractor relationship on paper – under which the subcontractor was expected to apply skill, expertise and tools. However, the reality was starkly different. SML did not provide any such skill, expertise and tools under the contract. It merely sat on the skill, expertise and tools of West Blue in a pretend-posturing-sham of delivering transaction audit services for the Republic. It became painfully clear a little over a month after the signing of the 1 June 2018 contract that SML had no skill, expertise and tools of its own and that West Blue had been forced into an unwanted marriage which required it to shoulder the assumed primary



obligations of SML. It was as if West Blue was the subcontractor for SML as it was being required to work for SML.

76. By mid-July 2018, the tenuous and artificial relationship between West Blue and SML was falling apart, and by November 2018 the enforced partnership had collapsed – evidenced by a series of letters and emails exchanged between the two entities. SML was perpetually vexed by West Blue’s apparent stance of ignoring the former’s repeated request for information. West Blue, on the other hand, was registering its consternation at the forced marriage by supplying little or no information to SML in a silent protest of a demonstration that SML’s participation was needless and downright otiose; and that it had no skill, expertise, and tools of its own to function.
77. By an email dated 7 July 2018 and a follow up letter dated 9 July 2018, SML was already complaining to West Blue. By a letter dated 13 July 2018, West Blue reluctantly sent SML an Application Programming Interface (API) specification guide regarding CCVR data exchange web service. This was the nature of the enforced relationship and by a letter dated 14 September 2018, GRA stepped in and directed West Blue to transmit the top twenty revenue yielding goods to SML, with a stipulated deadline of twelve hours.
78. By an email dated 26 November 2018, SML informed West Blue that it had not received any files from West Blue in the previous four days; and that only four files, out of the expected twenty files, had been received *per* day on 14, 20, and 21 November 2018. And by the first week of December 2018, SML had come to the grim realisation that West Blue had no intention of transmitting any information to it and whatever work SML was purporting to perform under the contract had ceased since 22 November 2018. Therefore, by a letter dated 6 December 2018 – titled *Cessation of Files Receipt from West Blue* – SML frankly acknowledged its incapacity to West Blue that it depended on West Blue for its output to GRA. In effect, without West Blue, SML could not purport to be performing any service.
79. Though West Blue later cited technical challenges as the cause of the paucity of transmission of information to SML in the last quarter of 2018 by a letter dated 15 January 2019 addressed to GRA, it had ably demonstrated (from its standpoint), by the close of 2018, which was the termination date of the transaction audit services agreement involving SML as supposed subcontractor, what had been obvious from the inception of that contract that SML was not a subcontractor for West Blue, that the inclusion of SML in the National Single Window Project was needless, and that SML had no demonstrable and



appreciable capacity, skill, expertise, and strength of its own to participate in the sector.

80. These events forcefully establish that the public official promoters, sponsors and patrons of SML compelled West Blue to take on SML as a purported subcontractor, notwithstanding repeated rejections by PPA for lack of capacity coupled with the absence of demonstrated operational need. The recurring unhappy friction between West Blue and SML underscores the fact the former neither sought for nor welcomed the latter's involvement in its contractual dealings with the Republic; and that SML's entry unnecessarily disrupted the system of transaction audit and created an added layer of wasteful inefficiency in the sector.
81. On 31 December 2018, the 4 August 2015 West Blue contract for the provision of a National Single Window Integrated Risk Management for the classification, valuation and risk management in respect of imported goods, terminated. On the same day, the 1 June 2018 transaction audit services agreement, involving SML as supposed contractor to West Blue under the latter's 4 August 2015, also terminated.
82. Upon the termination of the mother contract and its offshoot so-called subcontract on 31 December 2018, any reasonable person would have thought that if the public official promoters, sponsors and patrons of SML were not criminally minded and were not engaged in criminality and were not intending to engage further in criminality, they would have naturally rolled out SML from the GRA revenue assurance drive and properly and lawfully given it an above-the-table chance in competition with like-minded entities. However, intending to further perpetrate criminality and to profit from same, they purported to extend SML's engagement, without the subsistence of the mother West Blue contract. Later, they then purported to unlawfully include West Blue in the extended service when they faced the formidable challenge of the obvious – that SML could not operate without the expertise of West Blue and that SML's participation could only be justified by them if that participation rode on the back of West Blue.

Extension of Contract for Transaction Audit Services

83. The events commencing from 1 January 2019 were most troubling – as the public official promoters, sponsors and patrons of SML doubled down on their criminal conduct with an enhanced sense of impunity. By a contract titled *Contract Extension* and dated 1 January 2019 and signed between GRA and SML,



the public official promoters, sponsors and patrons of SML purported to extend the 1 June 2018 contract involving GRA, West Blue, and SML for a month with the same terms and conditions in favour of SML and a provision for monthly renewal unless terminated by GRA. By this time, Mr. Nti had been confirmed as the substantive Commissioner-General of GRA.

84. The striking feature of the contract extension was that it was executed without a corresponding renewal of West Blue's mother contract upon which the 1 June 2018 contract sat and upon which the 1 January 2019 contract extension should have sat. The effect was that the contract extension sat on nothing, factually and legally. It stood alone in abject illegality and criminality, without approval by PPA.
85. Thus, on 1 January 2019, the public official promoters, sponsors and patrons of SML finally reached their intended and eventual goal commenced in 2017 of their forcible entry of SML into the revenue assurance drive of GRA with the successful dislodgment of West Blue and the donation of its contract to SML.
86. Further, by not stipulating the specific duration of the contract, the public official promoters, sponsors and patrons of SML handed the company a potentially perpetual contract and thereby sought, unsuccessfully, to avoid the statutory requirement under section 33(1) of the Public Financial Management Act, 2016 (Act 921), that provides that a covered entity (such as GRA) shall not enter into any agreement with a financial commitment that binds the Government for more than one financial year or that results in a contingent liability (as was the outlook of the contract) except where the financial commitment or the contingent liability is with the prior written approval of the Minister of Finance and authorised by Parliament in accordance with article 181 of the Constitution.
87. No sooner had this unlawful feat been attained than critical problems commenced their attendance on the new arrangement. SML still did not possess the skill, expertise, and tools to engage in transaction audit services and it lacked a functioning system to receive and process CCVRs; and West Blue, upon whose tools and expertise SML relied to purport to perform the services, had been kicked out and was without a contract.
88. Therefore, the public official promoters, sponsors and patrons of SML decided on a short-lived course of bullying West Blue further into submission to hand over its work to SML. By a letter dated 10 January 2019, the Commissioner of the Customs Division of GRA, Isaac Crentsil directed West Blue to cause the transfer of the transaction audit services for the top twenty imports to SML with effect from 11 January 2019. For added measure, Mr. Crentsil threw in a threat



that if West Blue failed to cause the transfer, it would not be paid its outstanding fees for December 2018 and thereafter, for any month in which it failed to comply with the directive – forgetting that West Blue had exited the service.

89. In that same letter, Mr. Crentsil advised SML to position itself by taking the necessary steps to take over the transaction audit services for the top twenty imports from West Blue. This letter was copied to the Minister of Finance, the Commissioner-General, and the Chief Executive of SML.
90. By a letter dated 15 January 2019, West Blue responded to the 10 January 2019 directive by pointing out the obvious – that the 1 June 2018 arrangement between GRA, West Blue, and SML expired on 31 December 2018. Nonetheless, it explained that it had been submitting the required information to SML since 1 June 2018 but that it encountered technical challenges in the last quarter of 2018. This letter was copied to the Minister of Finance, the Commissioner-General of GRA, and the Chief Executive of SML.
91. However, on the same day, reeling under the intense bullying of the public official promoters, sponsors and patrons of SML and faced with the open threat of the non-payment of its outstanding December 2018 fees should it fail to comply with the 10 January 2019 directive, West Blue handed over the transaction audit services for the top twenty imports between October and December 2018 to SML not through any established system but on a Universal Serial Bus (USB) drive.
92. Upon receipt of West Blue's 15 January 2019 response, the public official promoters, sponsors and patrons of SML upped their unlawful conduct. By a letter dated 23 January 2019 and addressed to the Chief Executive of West Blue, Mr. Crentsil stated that though West Blue's contract with SML had expired on 31 December 2018, he was advising West Blue to proceed under the same terms and effectively collaborate with SML until further notice. This letter was copied to the Minister of Finance, the Commissioner-General of GRA, and the Chief Executive of SML.
93. This directive, dressed by way of an advice, blurred all good sense and the exercise of lawful authority. In effect, Mr. Crentsil, by the 23 January 2019 letter, was seeking to effectively resurrect the expired 1 June 2018 contract involving GRA, West Blue, and SML, any by necessary extension the terminated West Blue mother contract of 4 August 2015 to the benefit of the public official promoters, sponsors and patrons of SML.



94. Our conclusion becomes even more telling on the consideration that upon retirement as the Commissioner of the Customs Division of GRA, Mr. Crentsil took up appointment as the General Manager of SML, colouring his actions while in office as an inducement for future reward of a retirement benefit and use of public office for his private benefit.
95. On the same 23 January 2019, SML wasted no time in formalising its new position by a letter addressed to West Blue acknowledging receipt of the USB, stating that only 9.7% of the expected files had been transmitted to it by West Blue, and effectively affirming the shift of responsibility from West Blue to SML. This letter was copied to the Minister of Finance, the Commissioner-General of GRA, and the Commissioner of the Customs Division of GRA.
96. By a letter dated 28 January 2019, SML and addressed to the Commissioner of the Customs Division of GRA, SML accepted the offer of contract extension. It intimated that it looked forward to the updated contract extension. This letter was copied to the Minister of Finance and the Commissioner-General of GRA.
97. Then, by a letter dated 1 February 2019 authored by Mr. Crentsil, West Blue was informed that the agreement involving GRA, West Blue, and SML had been renewed and that West Blue was requested to send files to SML through WEBSERVICE as before. This letter was transmitted without the slightest regard to the grave legal implication that it was effectively unlawfully reviving the 4 August 2015 West Blue mother contract.
98. The transition was now complete. West Blue had been sidelined – its mother contract had been terminated; it had been coerced into an unhappy relationship with SML; that arrangement had also expired; the purported communication of extension was not worth the letter in which it was written; and its vital information had been wrestled from it and donated to SML.
99. Consequently, by 1 February 2019, SML – which had been repeatedly rejected by PPA for lack of capacity, experience, and expertise – had been successfully seated and entrenched in the public revenue assurance space through the back door by a simple name-change and thereby bypassing and escaping scrutiny of statutory prior approvals – through the unlawful conduct of its public official promoters, sponsors and patrons.
100. Naturally, West Blue fought back at the legal absurdity of the new arrangement. By a letter dated 14 February 2019 and addressed to the Commissioner of the Customs Division of GRA, its lawyers strongly questioned how GRA could extend or alter a contract without a formal agreement, and why West Blue, whose



contract had expired, was being compelled to service a subcontractor that had no legal or operational footing. The lawyers also noted that the 1 January 2019 contract extension signed by GRA and SML excluded West Blue as a party and without according it similar treatment as SML. The lawyers also pointed out that GRA could not rely on the contract extension clause in the 1 June 2018 contract since that clause did not survive the expiration of the contract. The lawyers then advised that a new contract had to be executed with the involvement of West Blue. This letter was copied to the Minister of Finance and the Commissioner-General of GRA.

Contract for Additional Services (External Verification)

101. The public official promoters, sponsors and patrons of SML then proceeded to firmly entrench the company in the public revenue assurance space by once again mounting another contract upon a contract which was itself based on nothing.
102. By a contract for additional services dated 1 April 2019 between GRA and SML – recited as made pursuant to the 1 January 2019 contract extension – GRA appointed SML to provide external verification services to Customs Technical Services Bureau (CTSB). The contract was tied to the unspecified duration of the 1 January 2019 contract extension, and with an additional fee of 0.07% of the CIF value of CCVRs it generated.
103. This contract was reckless by all accounts as it was executed and implemented at a time when SML still did not possess the capacity, experience, and expertise to perform the services it was originally engaged to deliver. It beats the imagination then that the public official promoters, sponsors and patrons of SML added on additional services in respect of which the company had absolutely no skill, expertise, experience, and capacity. It was a case of more money for no work and, much like the 1 January 2019 contract, the 1 April 2019 contract was bedeviled by all the unlawfulness of the absence of statutory prior approvals by PPA and Parliament.
104. Having estimated that SML had been cleaned up enough to gain acceptance by July 2019, the chief public official promoter, sponsor and patron of SML, Mr. Ofori-Atta commenced a more direct involvement in the company's activities and interface with public institutions to secure more public procurement contracts for the company and to ensure that its path to that attainment was well-cleared and smoothened.
105. On the instructions of Mr. Ofori-Atta, the Technical Advisor, ICT at MoF, by an email dated 16 July 2019, invited the controlling mind of West Blue to a meeting



- with Mr. Ofori-Atta at the boardroom of the Minister of Finance slated for 17 July 2019.
106. On 17 July 2019, Mr. Ofori-Atta hosted SML and West Blue in his office at the Ministry of Finance and impressed upon West Blue to transmit to SML all that was required for SML to perform its assumed obligations under the two contracts. The meeting resolved that West Blue should reactivate its webservice to SML by transmitting all CCVR data in respect of January to June 2019.
 107. Emboldened by the resolution at the 17 July 2019 meeting, SML authored a letter dated 19 July 2019 addressed to the Deputy Minister of Finance and copied to the Minister of Finance and the Commissioner-General of GRA by which it recapped the resolution and stated its mandate – upon which it required specific actions to be performed by West Blue and the CTSB.
 108. A week later, Mr. Nti, by a letter dated 26 July 2019 addressed to the Chief Executive of West Blue, requested for an urgent technical meeting to facilitate the implementation of the outcome of the 17 July 2019 meeting held in Mr. Ofori-Atta's office. All these actions were pushed through by the public official promoters, sponsors and patrons of SML with the full knowledge that West Blue was out of a contract.
 109. By the end of July 2019, SML had been fully and unlawfully entrenched as the revenue assurance service provider of GRA in respect of transaction audit and external price verification services of imported goods. And by a letter dated 31 July 2019, SML was now issuing seeming directives on what it required from West Blue to enable it to undertake transaction audit services in the pre-arrival environment before goods are cleared at the ports.
 110. During this period, Mr. Ofori-Atta's increased participation in personally promoting the cause of SML had become pronounced. On 29 August 2019, he directed his technical adviser, through his *Chef de Cabinet*, Mr. Akore, to lead the integration of West Blue and SML alongside the new leadership of the Customs Technical Services Bureau (CTSB).
 111. By September 2019, SML's lack of capacity, expertise, and tools had come full circle evidenced in email exchanges in late August and early September among the Technical Advisor to the Commissioner of Customs, the Head of Operations at SML, and West Blue. On one end, West Blue was still stalling and not following up fully with its promise of transferring its work to SML – if only to prove the point that SML was redundant. Indeed, at the time of the exchange of the emails, West Blue had transmitted just 166 out of an expected 3,500 CCVRs to SML. In



very strong language, the Head of Operations at SML expressed the company's frustration by stating that: "[W]e are frankly appalled at the lack of urgency that you seem to be displaying towards the Honourable Minister's directive for the data integration and transfer."

112. Mr. Ofori-Atta was copied in that email chain. This is highly significant because, as Minister of Finance, he was placed in direct knowledge of SML's operational and tool incapacity, and that it was hardly performing any service to deserve the payment of fees. Had he not been personally benefitting from SML's unlawfully procured contracts, the open display by SML of lack of capacity, expertise, and tools would have immediately triggered his intervention to halt payments to SML and demand accountability.
113. Instead, he looked on conspiratorially in silence while endorsing and approving payments to SML from the Consolidated Fund, Petroleum Revenue Account, and Tax Refund Account – with no technical or operational basis. Indeed, by a directive dated 12 November 2020, when SML's circumstances remained the same, Mr. Ofori-Atta instructed the Controller and Accountant General to transfer an amount of Sixty-Five Million One Hundred and Ninety-Three Thousand Seven Hundred and One Cedis Ninety Pesewas (GH¢65,193,701.90) from the Petroleum Revenue Account to enable GRA make payments to SML for downstream petroleum audit for the months of June, July, and August 2020. By this act, Mr. Ofori-Atta threw his full ministerial weight and blessing behind a contract that had been, to his knowledge, procured unlawfully. It became a pattern that GRA would directly petition Mr. Ofori-Atta to authorise extraordinary disbursements from public accounts – the favourite being the Tax Refund Account.
114. On another hand, the CTSB staff were unsure of SML's involvement in the transaction audit and external price verification space. Also, they had not been briefed about the process flow of activities and the agreement between GRA and SML. The Technical Advisor to the Commissioner of Customs expressed this concern to the Head of Operations at SML in an email dated 3 September 2019 and copied to an extraordinary list of persons including Mr. Ofori-Atta and Mr. Nti.
115. The OSP investigation shows that the troubleshooting displayed during this period was borne of the unlawful imposition of SML in the space and the still lingering reality of SML's lack of capacity to carry out transaction audit and external price verification, after fifteen months of engagement. The company had no system in place to receive CCVRs, while West Blue was under no legal obligation to release the vital data to it. As a result, the work went undone yet SML



continued to be paid. It is highly worrisome that though SML were doing practically nothing, GRA kept authorising steady payments to the company.

116. The OSP investigation shows that the 1 June 2018 contract involving GRA, West Blue and SML; the 1 January 2019 contract extension between GRA and SML; and the 1 April 2019 contract for additional services between GRA and SML were of no real benefit to the Republic and an unnecessary drain on the public purse. Indeed, all the way into May 2021, SML was displaying its incapacity by seeking integration into the transaction audit and external price verification systems by two requests dated 12 May 2021 and 15 May 2021.
117. On 20 September 2019, MoF, by a press release, announced that Mr. Nti would retire as the Commissioner-General of GRA, effective 1 October 2019. The release also stated that Ammishaddai Owusu-Amoah, the Commissioner for the Domestic Tax Division of GRA, would take over as the Acting Commissioner-General.
118. This was in clear reference to a letter dated 19 May 2020 signed by the Secretary to the President, which appointed Rev. Ammishaddai Owusu-Amoah to act as the Commissioner-General of GRA effective 1 October 2019 pending the receipt of the constitutionally required advice of the Governing Board of GRA.
119. On the other hand, by the end of September 2019, Mr. Crentsil had also been replaced by Col. Kwadwo Damoah (Rtd.) as the Commissioner of the Customs Division of GRA; and Mr. Crentsil was on his way to cash-in on his retirement package as the General Manager of SML. Curiously, Christian Tetteh Sottie, who was the Technical Adviser to Mr. Nti also followed and became a high-level employee of SML.

Consolidation of Services Agreement (Transaction Audit & External Verification Services)

Measurement Audit for Downstream Petroleum Products Agreement

120. From October 2019, the public official promoters, sponsors and patrons of SML enhanced their unlawful conduct to a frightening degree. On 3 October 2019, GRA and SML signed a contract for the consolidation of transaction audit services and external verification services. The previous standalone contracts, which were masqueraded as piecemeal and of very short durations, were merged and enhanced with a duration of five years, with the option of renewal. SML was to be paid a lucrative monthly transaction fee of 0.17% of the CIF value of CCVRs generated at the pre-arrival processing phase. To be eligible for payment of the monthly



transaction fees, SML was required to complete audit reports stating its findings and transmit same to the CTSB and PCA officers. These officers were then tasked with reviewing the SML reports with a view to either accepting or rejecting same to validate payments upon invoices raised by SML.

121. The OSP investigation shows that SML did not submit a single invoice in respect of this contract and under its predecessor-standalone contracts. In addition, SML did not transmit the required reports to the CTSB and PCA officers. Nonetheless, GRA kept a constant stream of automatic payments to SML under this contract and under its predecessor-standalone contracts. Consequently, the unlawful strategic investiture of SML in the public revenue assurance space became a windfall of automatic payments detached from the performance of actual work and without monitoring and verification.
122. On the same day, 3 October 2019, GRA signed another contract with SML for the measurement audit of downstream petroleum products. It was recited in this contract, by referencing the previous contracts including the one signed on that same day, that having regard to the expertise of SML in providing transaction audit services, the services being rendered by SML to GRA was being extended to operations within the downstream petroleum sector.
123. Upon this official falsehood, SML was handed another contract to undertake a comprehensive review of workflow and operations within the downstream uploading and offloading points; develop and implement an end-to-end electronic metering management system; measure products, monitor and digitalise the entire delivery chain by deploying very accurate computerised fiscal metering system; identify quantities of petroleum products delivered to the Bulk Distribution Centre depots; and implement an Electronic Metering Management System (EMMS) dedicated solely to fiscal management aimed at loss prevention.
124. This contract also had an initial term of five years with the option to renew; and with a monthly service fee of 1% of the CIF value of the total volume value of petroleum products for national domestic supply. SML could only earn this fee under the contract upon submission of reports and invoices. However, much like the conduct of the transaction audit and eternal verification services, GRA kept a constant stream of automatic payments to SML without reference to the performance of actual work.
125. The OSP investigation shows that the contract for measurement audit of downstream petroleum products was an unnecessary parallel layer since this service was already being performed satisfactorily by NPA and Customs officials.



Also, SML's measuring system was unsuitable for measurements at several depots, rendering its services of no import in respect of those depots.

126. NPA promptly anticipated the clear and present danger of duplication. Therefore, by a letter dated 10 February 2020 addressed to the Commissioner-General of GRA, the Chief Executive of NPA requested for closer collaboration between the two authorities to avoid duplication of efforts on the consideration that NPA, had over the years, instituted technological interventions in the petroleum downstream industry aimed at improving controls and curbing illicit activities in the sector; and that it planned to introduce further measures to monitor inflows and outflows of petroleum products from depots in the country.
127. The public official promoters, sponsors and patrons of SML were certainly not interested in whatever measures the designated state regulator of the petroleum downstream industry had instituted or was about to implement for revenue purposes. For them, it had to be SML and it could only be SML. It was their easy rainmaker.
128. The 3 October 2019 contracts both required prior approval by PPA. That mandatory statutory prior approval was absent in each regard as there was no request to PPA.
129. In addition, the multi-year term of five years duration of the contracts which bound the Government to financial commitments for more than a year and resulted in a contingent liability also triggered section 33(1) of the Public Financial Management Act which requires the prior written approval of the Minister of Finance and authorisation by Parliament.
130. The OSP investigation did not uncover a prior written approval by the Minister of Finance of the 3 October 2019 contracts. However, Mr. Ofori-Atta's involvement in the procurement of the contracts by his actions showed that he firmly approved of the contracts, even if not in writing.
131. Therefore, if the claim in his defence is that he did not write to approve the contracts and so he bears no criminal culpability, then it is the worse form of dereliction of duty as the contracts were secured under his direct watch and supervision, and he subsequently wrote to three state institutions falsely touting the unique expertise of SML under those contracts. On the other hand, if the claim is that he was unaware of the execution of those contracts, then it is a debased form of willful blindness for the same reasons.



132. The OSP investigation established that there was no Parliamentary authorisation for the contracts.
133. Further, both contracts were signed by Mr. Nti on behalf of GRA on 3 October 2019 although he retired on 1 October 2019 and Rev. Owusu-Amoah had assumed office as Acting GRA Commissioner-General on 1 October 2019.
134. This wanton illegality was perpetrated by the public official promoters, sponsors and patrons of SML by ensuring that their co-conspirator, Mr. Nti signed the contracts before clearing his desk at GRA although he was no longer the Commissioner-General of GRA on 3 October 2019 – as they were unsure of whether the newly installed Reverend Minister head of GRA would team-play and sign the contracts. They need not have worried. This is because Rev. Owusu-Amoah quickly joined in on the conspiracy to unlawfully invest SML in the public revenue assurance project.

Senior Minister's Directive for the Discontinuance of SML's Service

135. By the close of 2018, the Government had firmed up a policy to implement an end-to-end customs clearance regime by the engagement of a single service provider. The project was named Integrated Customs Management System (ICUMS); and it was intended to address the challenge of the multiplicity of service providers with different contract terms and tenures, its attendant disagreements, and the difficulty in achieving complete interoperability of the different systems. Another concern was that the legal handicaps of many of the multiple contracts posed significant threat to the nation's customs and automation programme and modernisation.
136. By a notice dated 28 September 2018, the Commissioner-General of GRA informed all service providers of Government's impending policy to engage a single service provider to operate ICUMS. And by a directive dated 22 October 2018, the Commissioner-General of GRA requested the service providers to grant access to a government team for the purposes of reviewing the regime subsisting at the time. Curiously, Mr. Nti did not include SML in the distribution list of the 28 September 2018 notice and the 22 October 2018 directive though SML had been forcibly mounted on West Blue as its enforced subcontractor on 1 June 2018.
137. The public official promoters, sponsors and patrons of SML had resolved, as subsequent events showed, to ensure that their rainmaker SML would not be dislodged from the customs sector even though the Government Policy was to appoint a single service provider under ICUMS. Armed with insider information obtained by Mr. Ofori-Atta as a member of Cabinet by his position as Minister of



Finance, the public official promoters, sponsors and patrons of SML went ahead of the Government and unlawfully installed SML in the sector with the intended objective of running its phantom operations parallel to the incoming ICUMS sole service provider.

138. By a letter dated 16 April 2020 titled *Deployment of the Integrated Customs Management System (ICUMS) on the 28th of April 2020* and addressed to the Chief Executives of three companies including SML, the Senior Minister, Yaw Osafo-Mafo recalled government's policy to deploy an end-to-end customs management system operated by a sole service provider. He notified the companies that the new system would take off the midnight preceding 28 April 2020, and from which date all customs processes would take place within the new system. He invited the three companies to submit any justifiable claims they may be entitled to following the discontinuation of their service. He then directed them to submit all sovereign data of Ghana in their possession to his office by 24 April 2020. This letter was copied, *inter alia*, to the Minister of Finance and the Commissioner-General of GRA.
139. It is evidently clear that as far as the Government itself was concerned, the purported services of SML in the customs set-up ended on 28 April 2020, with just an outstanding issue of a justifiable claim, if any – to be submitted by SML. And in the ordinary circumstances of mankind, any reasonable person who is not criminally minded would have taken a cue from the Government's stance and shut down the SML rainmaker project. Not so for the public official promoters, sponsors and patrons of SML. They decided to unlawfully entrench SML nonetheless and persist in the unlawful design which was set in motion in 2017.
140. First, a clearly dictated *Without Prejudice* response was sent to the Senior Minister by SML in a letter dated 20 April 2020. This letter was copied to the Minister of Finance and the Commissioner-General of GRA. SML sought to distinguish its purported service from ICUMS, and it mounted a defence of its contract by calling up its termination provisions. In fairness to SML on this matter, the Senior Minister's notification and directive would have come as a very startling surprise of a grave breach of contract. If that were the case, it was SML's own public official promoters, sponsors and patrons that had kept it in the dark and placed it in that unhappy state of ignorance of the government policy on ICUMS by not serving the 28 September 2018 notice of discontinuation on it.
141. In the letter, SML also requested the Senior Minister to take a second look at his directive – as if it was his singular action to discontinue the services. The OSP did not find any evidence of a response by the Senior Minister to SML's 20 April 2020



letter. The Senior Minister probably had no desire to engage in such a pointless debate.

142. In June 2020, the public official promoters, sponsors and patrons of SML decided to act – by which time Rev. Owusu-Amoah had fully joined the conspiracy. He had assumed office as the head of GRA on 1 October 2019 and without seeing a single invoice backed by a verified report from SML in respect of transaction audit and external price verification services, he had been happily signing off and supervising automatic payments to SML.
143. By a letter dated 5 June 2020, Rev. Owusu-Amoah responded to the Senior Minister's directive with a spirited advocate of SML's purported services by stating that by reason of SML's services their mandate would encompass the auditing of activities and functions performed by ICUMS. Whereupon Rev. Owusu-Amoah strongly recommended that SML should be retained. He also requested that a new contract be agreed with SML to discharge system auditing functions.
144. This request was not acceded to, yet the public official promoters, sponsors and patrons of SML pushed ahead and entrenched it further in its purported services in transaction audit and external verification; and in its unnecessary shortfall service in measure audit for downstream petroleum products.

PPA Ratification of the 3 October 2019 SML Contracts

145. Upon the closure of the first half of 2020, and faced with the recent commencement of ICUMS and the obvious illegality of their engagement of SML and the real prospect of SML being knocked off its perch in the customs set-up, the public official promoters, sponsors and patrons of SML calculated that it was time to attach SML's status with legality since in their estimation SML had been laundered enough and its history and gaping lack of capacity would escape scrutiny.
146. Consequently, by a letter dated 28 July 2020, the Commissioner-General of GRA requested PPA to ratify the 3 October 2019 SML contracts on transaction audit and external verification services and measurement audit for downstream petroleum products. He falsely claimed that the two contracts were procured based on exhibited expertise and performance by SML after their initial piecemeal engagement. And that, SML's performance under the 3 October 2019 contracts had greatly increased revenue. Therefore, GRA was seeking ratification in the national interest under section 90(3)(c) of Act 663.



147. Crucially, Rev. Owusu-Amoah failed to disclose that in 2017 his predecessor had unsuccessfully thrice presented the company to PPA for prior approval and that the company had subsequently changed its name from SMEL to SML.
148. PPA promptly set up an investigation team the next day with the object of investigating the circumstances under which the contracts were procured without the prior approval of PPA and the authoring of a report to assist the PPA Board to process GRA's request.
149. The least said about the PPA investigation, the better. The OSP investigation shows that the investigation was shallow and incomplete; and the resultant report was outrightly misleading in parts. A cursory glance at SML's incorporation certificate by the PPA investigators would have immediately raised red flags that it was the same company previously known as SMEL which had been firmly serially rejected by PPA in 2017 for lack of capacity, expertise, and experience. And that within a year of its disapproval by PPA, GRA had still gone ahead to award the contracts in question and more to the company anyway. The PPA investigators merely traced the various engagements by GRA after the name change of the company to SML and they made it seem that the 1 June 2018 agreement was just between West Blue and SML – with the former subcontracting the latter without the involvement of GRA as a party.
150. Though they had SML's incorporation records before them, which have the bold notification of a name change from SMEL to SML and which have its stated objects as general trading and services and import and export of general goods, the PPA investigators ignored the incorporation documents and chose to copy from the recitals of the various contracts awarded by GRA to SML – which repeatedly state SML's object as a company with a focus on Transaction Audit Service Assurance, which is quite distinct from its stated objects in its own incorporation documents.
151. Had the PPA investigators paid the slightest regard to PPA's own record of GRA and SML, it would have occurred to them to enquire as to why a company incorporated in 2017 and serially rejected by PPA in that same year was nonetheless handed the same and additional contracts of grave national import in 2018. This is because the records at PPA, which show its rejection of GRA's serial presentation of the company, formed enough basis for contemplation as to whether PPA's concerns about the company in 2017 had been addressed by 2018.
152. In the end, the PPA investigation seemed like a box ticking formality as the investigators ignored PPA records on the Transaction File of GRA and SML; and they merely copied the GRA request and what two assistant commissioners and a



finance officer at GRA told them. Upon this, they recommended to the PPA Board that it should ratify GRA's engagement of SML for the various services upon their conclusion that the services were needed based on the expertise and performance of SML and the resultant increase in revenue.

153. The Board Technical Committee Meeting of PPA held on 26 August 2020, deliberated on the investigation report and approved its recommendation. It seems to us that the PPA Board itself was overwhelmed with such requests for ratification as the GRA request was one of seven such applications considered that day. Indeed, a member of the Board expressed concern that entities seemed to proceed with procurement processes without the prior approval of PPA on the comfort of ratification. He enquired if PPA could take measures to deter entities from the practice. The other members agreed and considered possible punitive measures to deter further requests for ratification.
154. By a letter dated 27 August 2020, the Acting Chief Executive of PPA communicated to the Commissioner-General of GRA that PPA had ratified GRA's decision to single source SML to provide consultancy services for transaction audit, external verification and measurement audit for petroleum products without the prior approval of PPA.

Effect of PPA Ratification of the 3 October 2019 Contracts

155. Generally, PPA ratification of covered contracts procured without prior approval does not absolve implicated persons of responsibility of their actions, except where the procurement of the contract was unavoidable in the peculiar circumstances that dictated the procurement.
156. The OSP investigation is focused on criminal conduct in the context of corruption and corruption-related offences. On this score – in the province of the Criminal Law – PPA ratification of covered contracts procured without prior approval does not erase criminal conduct and it does not extinguish criminal culpability. And this is especially so in respect of the inchoate offences of attempt and conspiracy to commit any of the prohibited acts described under section 92 of the Public Procurement Act. Inchoate offences refer generally to acts that are begun but not completed – that is, steps taken up until the actual execution of the deed – and acts that are fully completed but do not achieve the desired result.
157. The OSP investigation shows that the public official promoters, sponsors and patrons of SML conspired to directly and indirectly influence the procurement process to obtain an unfair advantage in the award of the various procurement



contracts to SML contrary to section 23(1) of the Criminal Offences Act and section 92(2)(b) of the Public Procurement Act; and they went beyond this to commit acts in furtherance of the conspiracy. That is to say – they agreed to act together with a common purpose to directly and indirectly influence the procurement process to obtain an unfair advantage in the award of the various procurement contracts to SML.

158. These acts are unaffected by PPA ratification in the sense that in our criminal jurisprudence, the crime of conspiracy was committed the moment the words of agreement were spoken – whether with or without previous concert or deliberation. Therefore, nothing in the form of a ratification of the procurements can affect that. Further, this was not a case of unavoidable procurement of SML. This was a coldly calculated conspiracy to defy PPA after the 2017 rejections of the company by awarding it with the procurement contracts anyway notwithstanding the grave concerns raised by PPA about its lack of capacity, expertise and experience.
159. Then again, the PPA ratification did not cure the absence of the quite distinct mandatory authorisation by Parliament. Thus, the contracts still stood in illegality.
160. Further, the PPA ratification did not apply to and it did not affect the Government's discontinuation of SML's purported services in April 2020. The contracts still remained discontinued.

Contract for Consolidation of Revenue Assurance Services – Upstream Petroleum Audit Services/Minerals Audit Services

161. After running SML unlawfully alongside ICUMS and unnecessarily illegally inserting the company in the downstream petroleum revenue assurance model for two years, the public official promoters, sponsors and patrons of SML rolled out their biggest and final act aimed at imposing SML as the sole entity to undertake revenue assurance through a deliberate and coordinated plot spearheaded directly by Mr. Ofori-Atta himself and reinforced by Mr. Akore and Rev. Owusu-Amoah.
162. The plan was to consolidate the unlawfully procured revenue assurance contracts – transaction audit, external price verification and downstream petroleum audit – and enhance the largess further to SML by awarding it with upstream petroleum audit and minerals audit services. The public official promoters, sponsors and patrons of SML erected the entire plot on highly false claims by Mr. Ofori-Atta in official communication to relevant state institutions and equally false claims by Rev. Owusu-Amoah in official communication to the GRA Board – which false claims found their way in detail in the recitals of the eventual contract – to the



effect that SML had proven to the Government that it had the technical expertise and capacity to develop a system for real-time monitoring of the production, storage, and sales of oil and gas to assist GRA and identified regulators to account for losses arising from miscalculation and flawed interpretation of upstream petroleum data; and also that SML had proven to the Government that it had the technical expertise, processes and systems capability, capacity, technical knowhow and experience in the provision of relevant electronic and technical solutions and can develop requisite technology to assist Government to monitor and account for losses arising from miscalculation and interpretation of mineral resources.

163. The public official promoters, sponsors and patrons of SML rolled out the elaborate con from November 2022. They convened a meeting involving SML, GRA main and Customs officials for a discussion of the modalities in furtherance of their plan. And by a letter dated 24 November 2022 authored by its Chief Executive, Christian Tetteh Sottie, SML was already inviting the Commissioner of the Customs Division of GRA for a follow-up meeting to discuss the implementation of the plan.
164. The plot seemed to have stalled a bit between December 2022 and February 2023. Whereupon Mr. Ofori-Atta directly took it upon himself to drive the scheme. By a letter dated 16 March 2023, he informed the Chief Executive of Ghana National Petroleum Corporation (GNPC) that the offtake and hydrocarbon storage facilities operated independently of each other without any means of interconnectivity; and GRA had no real-time insight into the production, storage, and sales of oil and gas operations. Therefore, there was a need to bridge the gap. His solution was that GRA would be seeking to replicate the downstream petroleum assurance solution which he claimed had yielded significant results to Government to ascertain the quantities of hydrocarbons produced upstream from all Ghanaian oilfields. Then came the pitch. He continued that SML had demonstrated to GRA that it had the technical expertise and capability in the real-time monitoring of hydrocarbons put in storage as well as the quantities of hydrocarbons exported out of the country. Upon these false claims knowingly made by Mr. Ofori-Atta, the plan was firmly anchored.
165. Then again, by a letter dated 14 August 2023, Mr. Ofori-Atta repeated the pitch to the Minister of Energy. Curiously, he copied the Chief Executive of SML and ushered it into insider information on Minister-to-Minister communication in a disturbing show of official patronage. Further, by a letter dated 16 August 2023 and addressed to the Minister of Lands and Forestry, he falsely stated that SML had demonstrated to GRA that it had the technical expertise and capability in the real-time monitoring of minerals mined and exported out of the country.



166. By a letter dated 3 April 2023, the Acting Head of Petroleum Operations at GRA, who was clearly acting under the instructions of Rev. Owusu-Amoah, invited SML to meet GRA's technical team on 5 April 2023 to discuss the implementation of its systems as GRA was seeking to conduct revenue assurance to ascertain the quantities of hydrocarbons produced upstream from all Ghanaian oilfields. The invitation was premised on the false statement that SML had demonstrated technical expertise and capability in the real-time monitoring of hydrocarbons.
167. Then, by a letter dated 5 April 2023, Mr. Ofori-Atta directed the Commissioner-General of GRA to arrange to meet with SML and Minerals Income Investment Fund to fashion out a strategy to ensure full and effective monitoring of mineral and metal production in Ghana. This directive was based on Mr. Ofori-Atta's false preamble that – "Strategic Mobilization Ghana Limited (SML) has demonstrated to GRA that it has the technical expertise and capability in the real-time monitoring of hydrocarbons dug out of the ground and exported out of the country, and we believe they can give GRA real-time insight into the mining of minerals and metals by the mining industry operators."
168. The 16 March 2023 letter to GNPC and the 5 April 2023 directive to the Commissioner-General of GRA reveal two things. First, it was Mr. Ofori-Atta who directly introduced SML into the scheme. Second, Mr. Ofori-Atta expected Rev. Owusu-Amoah to be pliant and copy from his rulebook – as subsequent events show.
169. By a letter dated 22 June 2023 titled *Expansion of Scope of Work by Messrs Strategic Mobilization Limited*, Mr. Akore, as Mr. Ofori-Atta's *Chef de Cabinet*, informed the Commissioner-General of GRA that the Minister of Finance had determined that there was a need to monitor the production and shipment of oil and gold out of the country. To this end, he stated that the Minister would like to expand the scope of the revenue assurance work being performed by SML to include upstream oil drilling by the oil production companies and the gold mining companies. Attached to the letter was a revised expanded contract to this effect and GRA was invited to review and opine on it. This letter was copied to the Minister of Finance.
170. By sponsoring letters on behalf of SML to GNPC, the Minister of Energy, and the Minister of Lands and Forestry; and by actively pushing through a draft contract emanating from him and to the benefit of SML, Mr. Ofori-Atta fully established himself as the chief promoter, sponsor and patron of SML.
171. Upon this, Mr. Ofori-Atta carefully shepherded the other public official promoters, sponsors and patrons of SML into crafting the now well-known 25



October 2023 Contract for Consolidation of Revenue Assurance Services. The timing, coordination and persistence of his interventions in pursuit of entrenching SML in the public revenue assurance set-up give Mr. Ofori-Atta away as not a luckless unknowing Minister of Finance but an active procurer and beneficiary of SML.

172. By a response dated 2 August 2023 and addressed to the Minister of Finance and to the attention of Mr. Akore, the Commissioner-General of GRA submitted GRA's review and comments on the revised contract. And by a response dated 7 August 2023, Mr. Akore acknowledged receipt and stated that he had been directed by the Minister of Finance to inform the Commissioner-General of GRA that the Minister had directed that GRA's review had been noted for acceptance and that the comments should be forwarded to SML for resubmission to MoF. Then by a letter dated 11 August 2023, Mr. Akore informed Rev. Owusu-Amoah that upon the resubmission by SML of the draft contract to the Minister of Finance and the incorporation of GRA's input, the Minister had directed that the contract be duly executed.
173. By a memo dated 20 September 2023, Rev. Owusu-Amoah, in his presentation to the Board of GRA on the enhanced engagement of SML, repeated Mr. Ofori-Atta's false claims about SML that it had demonstrated to GRA that it had the technical expertise and capability in the real-time monitoring of hydrocarbons put in storage as well as the quantities of hydrocarbons exported out of the country and also gold mined and exported out of the country. Upon these misrepresentations, the GRA Board approved the engagement.
174. By a letter dated 27 September 2023, GRA requested PPA's approval to use the single-source procurement method to further engage SML for the expansion of the scope of work to include upstream petroleum products and minerals and metals resources value chain audit. In this request, Rev. Owusu-Amoah upgraded the fictitious narrative of SML's capabilities by falsely stating that after a thorough independent review of the successful and significant revenue mobilisation in the downstream sector since the rollout of SML's proprietary monitoring systems and cutting-edge technologies at full risk and reward, MoF and GRA had decided to broaden the scope of SML's engagement. Rev. Owusu-Amoah furthered the untruthfulness by stating that SML was an "independent, value-driven entity currently exclusively with the only such patented, proven technology systems in the world and successfully deployed in Ghana for value chain transaction audits, external verification, and measurement audit services in the downstream sector."
175. Upon these imaginary and fantastic claims, the PPA Board, that had been placed in a position as to not know any better, approved the request for approval – with



- a crucial intervention of reducing an indicated term of ten years in the draft contract to a duration of five years. However, this was because, Rev. Owusu-Amoah, who was exhibiting a certain degree of moral conflict and concern about the very long term of ten years indicated in the draft contract, presented the procurement to PPA at a five-year proposed duration – and for the first and only time, he acted against the wishes of Mr. Ofori-Atta.
176. By a letter dated 20 October 2023, Rev. Owusu-Amoah requested the Minister of Finance to execute the contract, following the PPA and GRA Board approvals, and to confirm the source of funding on his suggestion of either the Consolidated Fund or the Tax Refund Account.
177. Then, by a letter dated 23 October 2023, Rev. Owusu-Amoah presented more amendment proposals to Mr. Ofori-Atta through Mr. Akore. In this letter, he stated that the ten-year term stated in the draft contract was contrary to the five-year term approved by PPA – thereby making it seem as if the PPA on its own initiative had capped the contract at a five-year duration and not that that was he presented to PPA. Therefore, he advised that the contract period be revised to five years in accordance with the PPA approval.
178. Upon the false and fanciful claims and without prior authorisation by Parliament as required under section 33 of the Public Financial Management Act – MoF, GRA, and SML signed the contract for the consolidation of revenue assurance on 25 October 2023 as an emergency project to consolidate the transaction audit and downstream petroleum audit contracts and to extend SML’s purported services to upstream petroleum and minerals revenue audit for a duration of an initial five-year term from 25 October 2023 at a service fee of US\$0.75 *per* barrel of petroleum products *per* month and 0.75% of the total volume value of mineral resources monitored by SML totaling an estimated Two Billion Seven Hundred and Ninety-Nine Million Six Hundred and Four Thousand Eight Hundred and Sixty-Four United States Dollars Seventy-One Cents (US\$2,799,604,864.71) – based on the volume of crude and gold exported by 2023 figures. And this was to be taken out of the Consolidated Fund and the Tax Refund Account.

Status of Transaction Audit and External Prices Verification Services

179. The OSP investigation shows that total fees paid to SML under the Transaction Audit and External Price Verification contracts amount to Five Hundred and Six Million Seven Hundred and Twenty-Eight Thousand Three Hundred and Thirty-Four Cedis Twenty-One Pesewas (GH¢506,728,334.21) between July 2018 and December 2024. The breakdown is as follows:



Year	Period	Amount Paid
2018	7 months	GH¢18,556,390.26
2019	12 months	GH¢28,484,828.84
2020	12 months	GH¢37,688,522.76
2021	12 months	GH¢57,054,744.98
2022	12 months	GH¢86,143,874.47
2023	12 months	GH¢112,586,693.04
2024	12 months	GH¢166,213,279.86
	Total	GH¢506,728,334.21

180. These payments were effected automatically, contrary to the terms of the various contracts, without reference to actual work done and without the submission by SML of reports to the PCA and CTSB units for verification and without the submission of invoices by SML, notwithstanding the reality that SML performed very minimally or at all by way of these contract services.
181. SML's tenuously enforced relationship with West Blue as a supposed subcontractor was such that the latter was unwilling to share its expertise and information with the former. This resulted in the transmission by West Blue to SML of only about ten percent of the data required by SML and also in light of the fact that SML had no system in place to receive and process CCVRs. During the West Blue period, SML was paid an amount of Eighteen Million Five Hundred and Fifty-Six Thousand Three Hundred and Ninety Cedis Twenty-Six Pesewas (GH¢18,556,390.26).
182. The situation was further aggravated by the expiration of West Blue's contract on 31 December 2018. Indeed, there is no evidence of work done by SML from January 2019 to April 2020, since SML did not submit a single report to the PCA and CTSB units and it did not raise a single invoice. SML was paid a total amount of Thirty-Five Million Two Hundred and Fifteen Thousand Nine Hundred and Ninety-Five Cedis Thirty-Six pesewas (GH¢35,215,995.36) during this period.
183. Upon the Government's discontinuation of SML's purported service through the 16 April 2020 notice authored by the Senior Minister upon the introduction of ICUMS till December 2023, SML was paid a total amount of Two Hundred and Eighty-Six Million Seven Hundred and Forty-Two Thousand Six Hundred and Sixty-Eight Cedis Seventy-Three pesewas (GH¢286,742,668.73).
184. The payments to SML between April 2020 and December 2023 were made on the back of Rev. Owusu-Amoah's 5 June 2020 ungranted request to the Senior



Minister for a reconsideration of Government's decision to discontinue SML's purported service. The OSP investigation shows that Rev. Owusu-Amoah had the comfort of the full backing of Mr. Ofori-Atta to continue the automatic payments notwithstanding the Senior Minister's notice of discontinuance, especially as the content of the 5 June 2020 letter were dictated by Mr. Ofori-Atta and transmitted to Rev. Owusu-Amoah by an assistant of Mr. Akore on Mr. Akore's instructions – in furtherance of the resolve by the public official promoters, sponsors, and patrons of SML to keep the company installed in the customs set-up alongside ICUMS at all cost.

185. It is instructive to note that by the time Rev. Owusu-Amoah transmitted the 5 June 2020 letter to the Senior Minister, CCVRs had been replaced with Bills of Entry (BOEs) – raising the obvious question as to what SML was actually working on at the time. Indeed, as at May 2021, SML had still not been connected by API to ICUMS, and it admitted in a letter dated 12 May 2021 to the Commissioner-General of GRA that it needed that connectivity to enable it perform the audit and that the non-connectivity was making it difficult for it to carry out its assignment.
186. A total amount of Forty-Three Million Four Hundred and Seventy-Five Thousand Nine Hundred and Sixty-One Cedis Fifty-Two Pesewas (GH¢43,475,961.52) was paid to SML between January 2024 and April 2024 contrary to the President's 2 January 2024 directive to the Commissioner-General of GRA for the suspension of the performance of the SML contracts pending the outcome of the KPMG audit.
187. In a remarkable act of defiance, GRA moved in the opposite direction of the Presidential directive and made a payment to SML on 3 January 2024. Rev. Owusu-Amoah personally approved this payment. Then by a letter dated 16 January 2024, Rev. Owusu-Amoah requested the President to suspend his directive of suspension of performance in respect of the downstream petroleum sector. There is no evidence that the President responded and acceded to this request.
188. Throughout all the periods under reference, payments to SML were made automatically and SML neither submitted a single invoice nor a single report of work verified by the PCA and CTSB units. The circumstances were such that payments to SML were routinely initiated and processed without the direct approval by the Commissioner-General and funds were disbursed based on internal memos and directives from senior GRA officials to the Bank of Ghana – effectively insulating payments to SML from lawful oversight.



189. The automatic payments to SML founded on a systemic bypass of contractual payment conditions precedent denuded the payments of contractual foundation. This was compounded by the reckoning that the transaction audit and external price verification engagements pegged the compensation payable to SML at a combined 0.17% of the CIF value of all verified CCVRs. Indeed, the payment vouchers and supporting documentation examined by the OSP contained neither the number of CCVRs worked on by SML nor the CIF values of the CCVRs to which the fees were supposedly applied. Further, all the payments were irregularly charged against the 1% CCVR processing fee pool – a cost element that was neither contemplated under the arrangement nor justifiable under its financial architecture.
190. By a letter dated 8 July 2024 authored by the new Commissioner-General at the time, Julie Essiam and addressed to the Managing Director of SML, GRA served notice to SML, citing GRA's compliance with Presidential directives, that the Consolidation of Services Agreement (Transaction Audit Services and External Price Verification) would terminate on 8 November 2024.
191. The effect of the 8 July 2024 notice of termination is that on 8 November 2024, the purported services of SML in the customs set-up in respect of transaction audit and external price verification came to an end. However, SML was paid a total amount of Thirty Million Two Hundred and Thirty-One Thousand Eight Hundred Cedis Eleven pesewas for November and December 2024 – as a result of the automatic payment system set in motion from June 2018 and though Ms. Essiam had directed non-payment in an email chain.

Status of Downstream Petroleum Audit

192. It would be recalled that the measurement audit for downstream petroleum agreement was one of two contracts unlawfully signed by Mr. Nti on 3 October 2019 as Commissioner-General of GRA although he retired on 1 October 2019. SML was required to develop and implement an end-to-end electronic metering management system dedicated solely to fiscal measurement aimed at loss prevention by deploying very accurate computerised fiscal metering system by identifying quantities of petroleum products delivered to the Bulk Distribution Centre depots *per* day and month – for a service fee of 1% of the CIF of the total volume value of petroleum products for national domestic supply *per* month.
193. By an addendum to the measurement audit for downstream petroleum agreement dated 29 July 2020, GRA and SML changed the service fee to five pesewas *per* litre of the total volume of petroleum products lifted *per* month from the various depots in the country.



194. By a letter dated 12 October 2020, the Commissioner-General of GRA explained to the Minister of Finance that the addendum was necessitated by the consideration that the duty and taxes of oil products are not based on the CIF but on specific amounts – meaning that it would be difficult to ascertain the CIF value for the calculation of the fees. Therefore, GRA and SML agreed to a specific amount.
195. The OSP investigations shows that SML’s participation in downstream petroleum audit was unnecessary, and that its monthly audit reports were unreliable as its metering system was unsuitable for the design of the pipes at several depots. Further, SML could not integrate into ICUMS and the NPA system. Therefore, it resorted to waybill scanning, at some point, as a substitute for end-to-end electronic monitoring. Notwithstanding these known inhibiting factors, the public official promoters, sponsors, and patrons of SML continued to disburse substantial sums of public funds to the company.
196. In July 2017, NPA introduced the Enterprise Relational Database Management System (ERDMS) on a test phase to monitor the supply and distribution of petroleum products in the downstream sector. ERDMS is an electronic common platform for the transaction of business in the entire supply chain processes within the downstream industry. It provides a single stream of transferring and sharing data between stakeholders and regulators.
197. In January 2018, ERDMS became mandatory for the participation of all industry players. It is unlawful for a licensed service provider in the industry to engage in petroleum distribution outside the System. Its data covers imports, storage, loading, and transportation. It regulates the placement of orders, approval of orders, good-standing checks by GRA with integration of ICUMS, depot approval, loading of trucks, product marking with marking certificates, the release of orders by GRA, product delivery, and claims submission.
198. The System’s key digital solution affords clear visibility over the movement and account of petroleum products in the downstream sector. Thus, by October 2019 when SML was unlawfully handed the contract for downstream petroleum audit, the NPA system was fully functional, and it rendered the SML model a moribund-at-birth layer.
199. SML commenced operations in June 2020, and it showed an inordinate desire to show that its services were indispensable in the sector by churning out reports of very high readings of lifted volumes of petroleum products (based on false claims as attributable to its excellent metering system) as compared to the existing systems.



200. In early September 2020 it submitted its first audit report for July, August, and September 2020. The company claimed in the report that it had observed a sharp increment in petroleum products lifting of the depots at which it had installed its metering system commencing from May 2020 when it deployed its meters to measure lifted volumes. In addition, it stated that its readings for the period were about the same as that of NPA; and that this attested to the fact that its readings were reliable and could be depended on for the revenue assurance process. Further, SML claimed that the pattern of increase could be attributed to the effective monitoring by the introduction of its Electronic Meter Monitoring System and the vigilance of Customs officers.

201. This report drew a sharp rebuttal from the Commissioner of the Customs Division of GRA, Col. Damoah (Rtd.). By a letter dated 3 September 2020 and addressed to SML, he stated:

Your report on Revenue Savings has been considered. However, we are unable to accept conclusively that the growth in revenue is as a result of the installation of meters by Strategic Mobilization Limited (SML).

This is because the figures provided are readings from the Depots' own meters. The impact of SML activities can only be properly analysed after you have provided data from the various Depots with the meters installed by your Company. This will enable us to establish discrepancies and for that matter effects of the installation of your meters.

202. Notwithstanding this remarkable awareness of SML's false claims, Col. (Rtd.) Damoah neither recommended suspension nor insisted on remedial action; and he participated in the contrived system of unjustifiable payments to SML even when further evidence of SML's technological incapacity came to his attention in April 2021 through the service provider for ICUMS. His inaction after rebuking SML amounted to self-serving acquiescence.

203. SML persisted in its claims. And by a letter dated 17 September 2020 addressed to the Commissioner-General of GRA, it sought to offer explanation for the differences between its readings and the depot readings. It maintained that the main difference between its figures and that of the Depots was that of temperature compensation which it claimed to be significant. It invited GRA to address this difference by standardisation. SML then falsely claimed that in the past, there was no way for GRA to know and assess the volume of products lifted for a particular period; and that GRA now had its meters as a tool for comparison.



204. SML continued its fantastically false claims into early 2021. By a letter dated 9 February 2021 addressed to the Minister of Finance and copied to the Commissioner-General of GRA and the Commissioner of the Customs Division of GRA, SML stated that the discrepancies were the differences between the products lifted as *per* its gathered data and what was reported for the revenue purposes in ICUMS. On the back of this clear solicitation for official patronage, SML suggested that this could mean revenue loss. Whereupon it requested for immediate investigation to identify the reasons for the discrepancies.
205. The significant disparities in the SML readings and the depot readings drew the attention of Ghana Audit Service. In a letter signed for the Auditor-General dated 5 October 2020 addressed to the Chief Executive of NPA, the Service took it that the depots were engaged in some underhand dealings and that GRA was not leveraging on the services of SML to validate the records of NPA. It therefore recommended such leveraging and that data from NPA should be accessible to SML for timely reporting on any fraudulent activities in the tank farms. This letter was copied to the Minister of Finance and Mr. Akore.
206. The vast differences in the readings – with the SML figures being remarkably higher than the depot readings – was bound to elicit such a stance and reaction from the Audit Service. However, the reality was far different from what the Audit Service suspected.
207. As stated above, the reality was that SML lacked the technological capacity to integrate into ICUMS and ERDMS and as a result, it resorted to scanning waybills at the depots by the end of December 2021. Further, its monthly audit reports were unreliable as its metering system was unsuitable for the design of the pipes at and mode of operation at several depots.
208. In April 2021, GRA took a management decision to ensure the sharing of information between ICUMS and the SML metering system. It soon became obvious after the bringing together of SML and Ghana Link Network Services Limited (the service provider for ICUMS) that SML had been operating on very wrong assumptions as they faced challenges in respect of utilising bills of entry datasets matched against liftings. Ghana Link Network Services Limited made this point clear to the Commissioner-General by a letter dated 20 April 2021. It was at this point that SML requested training by Ghana Link on basic customs processes. Further, it was not until May 2021 that GRA commenced the quest to integrate the SMS metering system with ERDMS.
209. These developments signified that contrary to the claims by the public official promoters, sponsors and patrons of SML especially Mr. Ofori-Atta and Rev.



Owusu-Amoah that SML had proprietary monitoring systems and cutting-edge technologies and that it was an independent, value-driven entity currently exclusively with the only such patented, proven technology systems in the world – the reality was that SML had no reliable stand-alone system of revenue assurance in the downstream petroleum sector and it was hugely struggling to integrate into ICUMS and ERDMS. Further, by being compelled to resort to scanning of waybills at the depots, SML was merely converting existing ICUMS/ERDMS data into text through Optical Character Recognition (OCR) technology and re-presenting it as work done.

210. However, from July 2021, SML doubled-down on its false claims of superior metering and monitoring, and high-level official solicitation at it was now transmitting its audit reports directly to the Minister of Finance, its chief patron – instead of GRA. In its May and June 2021 audit report, covered by a letter dated 7 July 2021 addressed to the Minister of Finance and copied to the Commissioner-General of GRA and the Commissioner of the Customs Division of GRA, SML claimed boldly that its figures reconciled with the figures of almost all the depots and that the reported figures revealed under-reporting in ICUMS, upon which claim it called for investigations.
211. SML submitted similar reports to the Minister of Finance through to December 2021. However, reality hit it when it could not integrate into ICUMS and ERDMS until the Commissioner of the Customs Division of GRA, by a letter dated 20 December 2021, directed the depots to accord SML the support to scan waybills.
212. SML still did not take stock of reality. It pushed its false narrative on the back of official patronage throughout 2022, though by January 2022 it had become obvious, even to its public official promoters, sponsors and patrons that its meter readings were unreliable and that it had to take corrective measures by installing level sensors on all the tanks to aid in the recording of the levels and quantities of products in each tank.
213. In the first half of 2023 SML changed its tone in its audit reports as a result of design unsuitability problems discovered in respect of its meters and that corrective measures were required for accurate readings. The language in the January – June 2023 SML audit reports was subdued. It declared that the volumes declared in ICUMS tallied with that recorded by SML. From August 2023 running into 2025, the language became contrite and restitutive – as the ICUMS volumes began outstripping the SML readings.
214. The OSP investigation shows that SML's meters were Honeywell Versaflo W TWS9000W Multi-Path Ultrasonic Flow Meters. According to Ghana Standards



Authority, the Custodian of Weights and Measures, these meters are attractive for measurement in the oil and gas industry because of their non-intrusive clamp-on installation which does not require any cutting or welding. And that, the use of these meters ensures high accuracy as opposed to single-path ultrasonic flow meters.

215. However, on SML's own showing from its audit reports from August 2023 – added to an operational shortfall of not having fixed meters in at least five depots, its metering system was encountering substantial physical and operational challenges in a good number of the depots, resulting in inability of measurements – tabled as follows:

- SML's meters were unable to measure residual fuel oil because the temperature and fluid viscosity were too high for clamping and performance of ultrasonic flow meters.
- SML did not measure volumes at depots that load products at atmospheric pressure using natural gravity because ultrasonic flow meters are unsuitable for work in such conditions.
- SML did not measure volumes at depots where flows of petroleum products go through underground pipelines – since it was physically impossible to clamp the meters on underground pipes.

216. To address some of these concerns, SML perennially expressed the intention of installing an automatic tank gauging system. SML fixed automatic tank gauges at only eight out of twenty-nine depots.

217. The OSP investigation also discovered that the high discrepancy in readings that SML kept reporting from June 2020 through December 2022 was largely due to SML's meters reading vibrations and sounds from trucks as they discharged petroleum products at night. Further, the meters sometimes recorded pressurised water used in washing the pipes and driving products through the pipes.

218. The OSP investigation shows that the public official promoters, sponsors and patrons of SML were fully aware of the acute shortfall of SML's service in the downstream petroleum sector, yet they persisted in their patronage by permitting it to operate and religiously authorising payments to it while they remained in a lethargic state of willful-blindness. This could only have been for their private benefit. Indeed, as recently as January 2025, SML was exhibiting inability of comprehending the loading process through ERDMS/ICUMS. This was



evidenced in a letter dated 17 January 2025 by the Head of Petroleum (Operations) at GRA addressed to the Managing Director of SML.

219. The OSP investigation shows that between 2020 and 2024, SML was paid a total amount of Nine Hundred and Twenty-Nine Million Five Hundred and Twenty-One Thousand Four Hundred and Ninety-Four Cedis Thirty-Two Pesewas (GH¢929,521,494.32) in respect of measurement audit of downstream petroleum products, with the breakdown as follows:

Year	Period	Amount Paid
2020	7 months	GH¢37,274,145.05
2021	12 months	GH¢294,367,050.70
2022	12 months	GH¢197,007,765.53
2023	12 months	GH¢197,908,321.09
2024	11 months (No payment for December)	GH¢202,964,211.95
Total		GH¢929,521,494.32

220. Upon the Government's discontinuation of SML's purported service through the 16 April 2020 notice authored by the Senior Minister with the introduction of ICUMS till December 2023, SML was paid a total amount of Seven Hundred and Twenty-Six Million Five Hundred and Fifty-Seven Thousand Two Hundred and Eighty-Two Cedis Thirty-Seven Pesewas (GH¢726,557,282.37).

Status of Upstream Petroleum and Minerals Audit

221. The upstream petroleum and minerals audit engagement sought to transform SML overnight from a purported transaction auditor, purported external price verifier, a sort-of downstream petroleum monitor into a shadow state within the nation's upstream petroleum and minerals audit sector – handpicked, patronised, shielded, sponsored and empowered by Mr. Ofori-Atta in defiance of mandatory statutory requirements.
222. There was little wonder then that the operators of Ghana's oilfields showed their reluctance, discomfiture and security concerns in respect of SML's requests for permission to conduct technical surveys on the FPSO Kwame Nkrumah and FPSO John Evans Atta Mills and demands for access to technical documents and operational data. This was also coupled with the fact SML had no authorisation from the regulator, Petroleum Commission, to operate in the sector – as required by law.



223. Empowering an unlicensed private contractor, with no experience and proven capability, to foray into upstream petroleum and minerals audit was the height of official complicity and recklessness. Mr. Ofori-Atta had succeeded in institutionalising SML as the central player in the revenue monitoring framework contrary to law, capacity, and value-for-money.
224. There was no work done by SML in respect of upstream petroleum and minerals sector audit and no payments were transmitted to SML in this regard. This was as a result of the fact that the KPMG audit had ended and the OSP investigation was in full force at the time. Indeed, it was not until 4 December 2024, about a month before the end of his presidency, that President Akufo-Addo gave his non-objection to the implementation of the upstream petroleum and minerals assurance system.

Tax Obligations of SML

225. A central issue arising from the automatic payments by GRA to SML in respect of downstream petroleum audit is that GRA, the central tax authority, failed to deduct statutory taxes totalling Thirteen Million Three Hundred and Eighty Thousand Cedis (GH¢13,380,000.00). GRA offset this tax component on 24 July 2024. However, the penal component of Eighteen Million Eight Hundred Thousand Cedis (GH¢18,800,000.00) remain outstanding. In addition, there is an outstanding Pay As You Earn tax liability of Three Hundred and Forty-Six Thousand Nine Hundred and Sixty-Seven Cedis Fifty-Three Pesewas (GH¢346,967.53).

KPMG Audit and OSP Investigation

226. We recall that while the OSP's preliminary findings accorded with the major factual findings in the KPMG report, the OSP found itself unable to agree with some major conclusions drawn by KPMG, especially in respect of accountability and value-for-money. This is because the OSP investigation shows that the KPMG report was placatory in material respects – as it sought to beatify SML by ignoring the fact that it did not possess independent reconciliation algorithms and audit tools, and that it was plying its purported trade alongside ICUMS and ERDMS without adding any real value to the products of these established processes. Indeed, the causal relationship it sought to draw between improvements in the downstream petroleum audit sector and SML's services was non-existent.
227. The OSP agrees with KPMG on its conclusion that there was no specifically commissioned and purposed needs assessment report, except standalone industry



analysis and reports which were issued post the contracting of SML. Although the PPA Act does not expressly require formal needs assessment, the OSP reinforces the World Bank's Guide to Assessing Needs and the Chartered Institute of Procurement and Supply's 13-point Procurement Cycle that needs assessment is vital for defining the precise problem to be solved, establishing the scope of work, and ensuring that the chosen intervention aligns with the strategic objectives of the procuring entity.

228. KPMG's narrative on contracting methodology did not quite examine SML's capacity at inception. The OSP investigation buttresses the grounds upon which it was serially rejected by PPA in 2017. When it was presented to PPA for approval by Mr. Nti, barely four months after incorporation, it had no record of performance history, technical capability, and the financial wherewithal for revenue assurance activities.
229. In respect of transaction audit and external price verification services, KPMG concluded that SML delivered partially and that GRA may have not obtained all the expected benefits from the services. KPMG based this conclusion on its observation that SML submitted some of the expected reports and that in respect of some, it sourced its data from wrong documents. However, the OSP found no verifiable evidence of the said reports in GRA's records or in the records of SML as having been transmitted to PCA and CTSB for verification. Further, the PCA unit confirmed that no such report came to its attention. Then again, there was no critical examination as to the substantive quality and validity of the said reports referred to by KPMG.
230. Indeed, KPMG's own officials failed to substantiate the claim of partial delivery when they attended the OSP. They could not provide any documentary evidence to shore up their claims.
231. Then there is the payment methodology which tells a different story, which is that GRA was paying SML automatically without the submission by SML of a single invoice backed by reports verified by PCA and CTSB. And the overwhelming evidence from the OSP investigation shows that SML lacked the operational system and data access required for its audit performance.
232. Further, the OSP investigation shows that the external price verification end was handled internally by Classification and Valuation Committees, which identify and resolve discrepancies on their own established procedures; and that although there was an attempt by SML to introduce a Transaction Value Assessment System (TVAS) by pilot-system-testing and training of CSTB officers, it never



became operational as the process was truncated by the Presidential directive of 2 January 2024 for the suspension of performance.

233. KPMG's conclusions also ignore the introduction of ICUMS in May 2020, which fundamentally altered the operational landscape. ICUMS was deployed with an inbuilt external price verification module, effectively absorbing the service SML was to perform – rendering it redundant.
234. Then again, contrary to KPMG's finding that SML was not paid for the period between 1 April 2019 and 1 October 2019, the OSP investigation shows that SML received payments in excess of Twenty-Nine Million Cedis (GH¢29,000,000.00) for external price verification services for that period.
235. In respect of measurement audit for downstream petroleum, KPMG concluded that there was reported incremental volume that is attributable to the involvement of SML determined at 1.70 billion litres for the period, which translates to incremental revenue of GH¢2.45 billion attributable to the involvement of SML. The OSP disagrees with this conclusion by KPMG.
236. Indeed, the OSP investigation shows that KPMG relied heavily on trend analysis of petroleum lifting volumes between 2018 and 2013 and not so much on the actual work done by SML, and without much consideration of the impact of the concurrent implementation of ERDMS and ICUMS during that period. These systemic upgrades surely accounted for much more accountability and records of lifting volumes. KPMG later contradicted itself in its report by acknowledging that revenue growth in this period resulted from macroeconomic factors such as pricing and demand; and regulatory enforcement and increased taxes.
237. In any case, the OSP investigation shows that SML's participation in downstream petroleum audit was unnecessary, and that its monthly audit reports were unreliable as its metering system was unsuitable for the design of the pipes and operational modes at several depots. Further, SML could not integrate into ICUMS and the ERDMS. Therefore, it resorted to waybill scanning, at some point, as a substitute for end-to-end electronic monitoring.

Post KPMG Audit

238. Following the KPMG audit, MoF, GRA, and SML acted on the KPMG recommendation of the consideration of shifting from a variable to a fixed fee structure in respect of downstream petroleum products audit. By a memorandum of understanding signed on 1 November 2024, they changed the variable fee mechanism to a monthly fixed fee of Twenty-Two Million Six Hundred and



Twenty-Nine Thousand Two Hundred and Four Cedis Ninety-Five Pesewas (GH¢22,629,204.95) being the equivalent of One Million Four Hundred and Thirty-Two Thousand Two Hundred and Twenty-Eight United States Dollars Sixteen Cents (US\$1,432.228.16) inclusive of all taxes at the prevailing Bank of Ghana Exchange Rate of GH¢15.80 *per* US\$ as at 1 October 2024 in respect of the twenty-four depots SML was operating in.

239. The cedi version of the stated fixed monthly fees is unnecessarily deceptive as the parties' real intention, as captured in clause 13 of the memorandum of understanding, is the institution of a monthly fee of One Million Four Hundred and Thirty-Two Thousand Two Hundred and Twenty-Eight United States Dollars Sixteen Cents (US\$1,432.228.16).
240. GRA has not paid SML since December 2024 as a result of the OSP investigation.

VII Action in Respect of Key Actors

241. The outcome of the investigation is that the OSP would charge the following persons with various corruption and corruption-related offences before the expiration of November 2025:
- i. **Kenneth Nana Yaw Ofori-Atta** – former Minister of Finance
 - ii. **Ernest Akore** – *Chef de Cabinet* to Kenneth Nana Yaw Ofori-Atta as Minister of Finance
 - iii. **Emmanuel Kofi Nti** – former Commissioner-General of Ghana Revenue Authority
 - iv. **Ammishaddai Owusu-Amoah** – former Commissioner-General of Ghana Revenue Authority
 - v. **Isaac Crentsil** – former Commissioner of the Customs Division of Ghana Revenue Authority and General Manager of Strategic Mobilisation Ghana Limited
 - vi. **Kwadwo Damoah** – former Commissioner of the Customs Division of Ghana Revenue Authority and Member of Parliament for Jaman South constituency



242. As part of the process, the OSP would seek to recover the financial loss caused to the Republic from the persons listed above.
243. The OSP would also seek to recover a total amount of One Hundred and Twenty-Five Million Cedis (GHC125,000,000.00) from SML – by way of a disgorgement of unjust enrichment of overpayment – by the return of the benefit of this amount it obtained unfairly at the expense of the Republic.
244. This amount was arrived at on two considerations. First, the participation of SML in the public revenue assurance regime was based on largely undeserved automatic payments detached from performance. In the scheme of affairs, its lack of expertise and capacity in the transaction audit and external price verification sectors; its non-submission of invoices backed by verified reports in respect of transaction audit and external price verification; and the initial variable percentage-based payments made to it in respect of downstream petroleum products audit rendered the underserved payments more pronounced as these factors created and engendered a free payment system on one hand and a conflictual system of padding-up figures of petroleum products lifted to attract artificial higher fees on the other hand.
245. Second, the figure was adjusted on a *quantum meruit* basis. This is a legal doctrine that developed from English common law as a form of implied contract or quasi-contract to ensure that a person who conferred a benefit on another received fair compensation, even when no valid contract existed. The courts introduced the doctrine as an equitable remedy to prevent unjust enrichment, recognising that fairness sometimes required payment even without an enforceable agreement.
246. In the present context, the OSP configured the doctrine in respect of adjusting the fair value of the investments made by SML in pursuance of performing its obligations under the various contracts even where the contracts were procured unlawfully and even where services were minimally performed or not performed at all – on the back of SML's reasonable expectations created under the various contracts which were awarded to it by high ranking public officials who represented ostensible authority and statutory and regulatory compliance to that private company. The investments include the setting-up and maintenance of two offices – one in Accra and the other in Tema; hiring of employees, payment of employee salaries and attendant statutory payments; the acquisition of vehicles; the acquisition of and installation of ultrasonic meters and automatic tank gauges and the procurement of a Transaction Value Assessment System (TVAS).



VIII Recommendations

247. The circumstances surrounding the enforced insertion of SML in the nation's quest for increased revenue were regrettable unlawful conduct and reckless financial decision-making. Indeed, this was a case of unnecessary and wasteful pretend revenue assurance – except for comparison purposes only. Even then, the basis of the supposed comparison was a collection of disappearing acts of no worthy utility. And even now, some officers of GRA are issuing letters and statements along the lines of the pretence that this has been worthwhile for the nation. Such statements are feeble attempts at face-saving and they do not operate to extinguish the criminal culpability of the public official promoters, sponsors, and patrons of SML.
248. However, there is much wisdom and force in the institution of real revenue assurance as it involves the identification, prevention, and correction of revenue leakages – thereby enhancing the public purse.
249. In the estimation of the OSP, GRA did right by finally terminating the transaction audit and external price verification aspects of SML's engagement in November 2024. The OSP recommends that that termination should be made to lie where it fell – as SML showed a classless non-performance of the services it was unlawfully engaged to perform in this sector.
250. Further, the OSP can neither choose nor recommend contractual partners for public institutions. Therefore, if in the estimation of MoF and GRA, they are desirous of retaining SML in other areas of revenue assurance, then critical needs assessment should be performed, and the Ministry and its regulatory agency must ensure that all statutory and regulatory prior approvals and licenses are obtained; and further that contractual obligations are mounted on expertise, experience, and capability based on responsible value-for-money verification and monitoring constructs.

IX Commendation

251. The OSP highly commends Evans Aziamor-Mensah, Adwoa Adobea-Owusu, and Manasseh Azure Awuni – journalists with *The Fourth Estate*.



Kissi Agyebeng

Kissi Agyebeng
The Special Prosecutor
Republic of Ghana
30 October 2025