



**Report of Investigation into Alleged Commission of
Corruption and Corruption-Related Offences
involving Northern Development Authority and
A&QS Consortium Limited**

24 January 2023



1.0 Introduction

- 1.1 The Office of the Special Prosecutor (OSP) presents this report on an investigation into a complaint of suspected corruption and corruption-related offences against Northern Development Authority and A&QS Consortium Limited, a private company incorporated in Ghana and operating from Wa in the Upper West Region.
- 1.2 The report has been heavily redacted to protect the privacy of persons and the lawful trade secrets of the private company referred to in paragraph 1.1.

2.0 Northern Development Authority

- 2.1 In 2017, the ruling New Patriotic Party instituted the Infrastructure for Poverty Eradication Programme (hereafter, IPEP) in fulfilment of a campaign promise to reduce poverty, especially in rural and deprived communities, through the allotment of the cedi equivalent of One Million United States dollars to every electoral constituency. In pursuance of the IPEP, the Government created the Ministry for Special Development Initiatives and it further established three development authorities – Coastal Belt Development Authority, Middle Belt Development Authority and Northern Development Authority, which replaced Savannah Accelerated Development Authority.
- 2.2 Northern Development Authority (hereafter, NDA) was established under the Northern Development Authority Act, 2017 (Act 963) to mobilise resources for the accelerated economic and social development of the Northern Development Zone – constituting the Northern, Savannah, North East, Upper West and Upper East Regions and comprising fifty-seven (57) electoral constituencies. It is headquartered in Tamale in the Northern Region.

3.0 The Complaint

- 3.1 By a written complaint dated 15 June 2022 and addressed to the Special Prosecutor, Mr. Martin Luther Kpebu, a private legal practitioner, requested for investigation into the operations of NDA and the actions of its Chief Executive and Board Chairman.
- 3.2 The complaint alleged that NDA awarded a contract to A&QS Consortium Limited (hereafter, A&QS) on 28 January 2020 for consultancy services for the supervision of some constituencies in the Upper West Region under the IPEP



for the contract sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00). However, upon the exit of the then Acting Chief Executive who executed the contract, the contract sum was illegally increased to Ten Million Four Hundred Thousand cedis (GHC10,400,000.00) by the removal of the page containing the original figure of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00) and its replacement at page 25 clause 33.1 of the contract with a fresh page containing the bloated figure of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00) to make it appear as if it is the contract executed by the previous Acting Chief Executive.

- 3.3 The complaint also alleged that the Public Procurement Authority approved the award of the contract in the sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00) on 16 January 2020 and that no approval was sought for the inflated figure of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00).
- 3.4 The complaint further alleged that though the contract has expired, NDA has gone ahead to implement same and paid about Three Million cedis (GHC3,000,000.00) and that there was an attempt to pay an additional Five Million cedis (5,000,000.00).
- 3.5 Prior to the filing of the complaint by Mr. Kpebu, the Chief of Staff at the Presidency had been petitioned on 11 January 2022 by a former Acting Chief Executive of NDA, Dr. Alhassan Sulemana Anamzoya on the same matter. In his petition titled – *Falsification of A&QS Contract under the IPEP* – Dr. Anamzoya stated that his attention had been drawn to a document purportedly signed by him awarding a contract in the sum of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00) to A&QS by NDA under the IPEP.
- 3.6 Dr. Anamzoya denied executing any such contract. He claimed that on 28 January 2020, he signed (for and on behalf of NDA) a contract awarded by NDA to A&QS in the sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00) based on an approval by the Public Procurement Authority (hereafter, PPA) dated 16 January 2020. He contended that the document containing the contract sum of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00) was doctored by the transposition of his signature onto that document, which numbering does not tally with the remaining pages of the document.
- 3.7 Dr. Anamzoya's object of petitioning the Chief of Staff was twofold – to expose the perpetrators for punishment and to clear his name.



4.0 Investigation

- 4.1 The Special Prosecutor, upon determining that the complaint was within the mandate of the OSP, authorised the commencement of preliminary investigation into the matter in accordance with regulation 5(1)(b) and subsequently, a full investigation under regulations 5(1)(c) and 6 of the Office of the Special Prosecutor (Operations) Regulations, 2018 (L.I. 2374).
- 4.2 The preliminary and full investigations were conducted with as little intrusion into the privacy of individuals and the business operations of corporate entities as the circumstances permitted.
- 4.3 The OSP interviewed twenty (20) persons over a period of four (4) months, as part of the investigation – which was multi-pronged and spanned a period of six (6) months. The identities of the interviewees are disclosed where necessary.

5.0 Findings

- 5.1 On 12 July 2019, the Ministry of Finance granted the three (3) development authorities commencement certificate for the implementation of priority projects under the IPEP. In respect of NDA, it was to undertake constituency specific projects in the fifty-seven (57) constituencies of the Northern Development Zone amounting to Two Hundred and Sixty-Six Million Seven Hundred and Sixty Thousand cedis (GHC266,760,000.00). The communication from the Ministry of Finance contained an approval to NDA for the engagement of consultants for the supervision of specific projects to the tune of Twenty-Nine Million Six Hundred and Forty Thousand cedis (GHC29,640,000.00) – being a little over eleven (11) percent of the total amount of contractual work.
- 5.2 On 29 August 2019, the then Acting Chief Executive of NDA, Dr. Majeed Abdul Haroun requested approval from PPA to engage the services of two (2) consulting firms – A&Qs and Associate Beaver Consult for the implementation of NDA's IPEP at a contract sum of Twenty-Nine Million Six Hundred and Forty Thousand cedis (GHC29,640,000.00). The request proposed to allot sixteen (16) constituencies to Associate Beaver Consult at an amount of Eight Million Three Hundred and Twenty Thousand cedis (GHC8,320,000.00) and forty-one (41) constituencies across four (4) regions to A&QS at an amount of Twenty-One Million Three Hundred and Twenty Thousand cedis (GHC21,320,000.00).



- 5.3 After a request for further particulars by PPA on 20 September 2019 and a satisfaction of the request by NDA, PPA granted approval to NDA's request by a letter dated 17 October 2019.
- 5.4 It is quite obvious, on a simple mathematical reckoning, though not stated on NDA's request to PPA and the latter's approval, that the consultancy work was at a contractual sum of Five Hundred and Twenty Thousand cedis (GHC520,000.00) *per* constituency. That is to say – the full contractual sum for a consulting entity was arrived at by a simple arithmetic of multiplying the number of constituencies allotted to the consultant in question by the amount of Five Hundred and Twenty Thousand cedis (GHC520,000.00). And this was the unwritten but straightforward and apparent principle guiding NDA's implementation of the IPEP on the basis of the July 2019 commencement certificate.
- 5.5 In December 2019, Dr. Haroun's appointment was terminated. At the time of his exit as Acting Chief Executive of NDA, the two (2) procured companies – A&QS and Associate Beaver Consult – had not been notified of any award of a contract, and no contract had been executed between NDA and either consulting entity for the commencement of the respective projects.
- 5.6 There appeared to be a framework document which had the signatures of Dr. Haroun and the Chief Executive of A&QS, Mr. Andrew Kuundaari. However, the signatures were not witnessed. Then again, the document had no deliverables on the nature of the work to be performed by A&QS. It had no contract sum and it had neither a commencement date nor a date for the contract period. Mr. Kuundaari did not read the framework document and he did not know its contents since it had always remained in the custody of Mr. Stephen Yir-eru Engmen, the Deputy Chief Executive of NDA in charge of Operations. It was evident and clear to every relevant person that no contract had been signed between NDA and A&QS at the time of Dr. Haroun's departure. However, Mr. Kuundaari and Mr. Engmen would subsequently point to the framework document in an attempt to justify their actions.
- 5.7 Dr. Alhassan Sulemana Anamzoya assumed office as Acting Chief Executive of NDA on 13 December 2019. The advent of Dr. Anamzoya heralded a change in policy in respect of the allotment of constituencies to the procured companies. The Board and Management of NDA reckoned that the consultancy services should be spread wider beyond two (2) consulting entities to five (5) and that a consulting outfit would be restricted to work within a single administrative region to avoid a straddling of regions. This was intended to fast track the progress of work.



5.8 Consequently, by a letter dated 15 January 2020, NDA requested PPA for approval to amend the initial approval dated 17 October 2019 for the implementation of the IPEP at a total cost of Twenty-Nine Million Six Hundred and Forty Thousand cedis (GHC29,640,000.00) with a breakdown as follows:

Northern Region	18 Constituencies	GHC9,360,000.00	Associate Beaver Consult
Savannah Region	7 Constituencies	GHC3,640,000.00	AESL
North East Region	6 Constituencies	GHC3,120,000.00	A.B. Akamara Limited
Upper East Region	15 Constituencies	GHC7,800,000.00	CPM Africa Limited
Upper West Region	11 Constituencies	GHC5,720,000.00	A&QS Consortium Limited

5.9 Thus, the new policy reduced the fortunes of A&QS under the IPEP from forty-one (41) to eleven (11) constituencies and from projected total consultancy fees of Twenty-One Million Three Hundred and Twenty Thousand cedis (GHC21,320,000.00) to Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00).

5.10 It is again quite obvious, on a simple mathematical reckoning, that the consultancy work was at a contractual sum of Five Hundred and Twenty Thousand cedis (GHC520,000.00) *per* constituency.

5.11 By a letter dated 16 January 2020, PPA granted approval to the application by NDA to amend the number of the consulting entities and the number of constituencies allotted initially to A&QS and Associate Beaver Consult. Thus, the procurement process by NDA for the implementation of the IPEP as at 16 January 2020 was that A&QS was to be awarded consultancy supervision for constituency specific projects in eleven (11) constituencies in the Upper West Region, namely: Daffiama-Bussie-Issa, Jirapa, Lambussie, Lawra, Nadowli Kaleo, Nandom, Sissala East, Sissala West, Wa East, Wa Central, and Wa West.

5.12 The evidence points irresistibly to the fact that on 28 January 2020, NDA (represented by Dr. Anamzoya) executed five (5) contracts respectively in favour of the five (5) procured consulting entities in accordance with the dictates of the 16 January 2020 PPA amended approval. And that in respect of A&QS, its contract was for the provision of consultancy services for specific projects under the IPEP in the eleven (11) constituencies in the Upper West Region at a total contract sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00).

5.13 From 28 January 2020, when Dr. Anamzoya executed the contracts, to 31 March 2021 when his appointment was terminated, the relationship between NDA and A&QS was marked by some considerable turbulence, evidenced by the tone of correspondence between Dr. Anamzoya and Mr. Kuundaari. Though not



actually stated in any of the letters, the tone of his responses to Dr. Anamzoya's queries pointed to a natural expression of displeasure on Mr. Kuundaari's part at the turn of events in respect of the very reduced would-have-been position of A&QS from forty-one (41) to eleven (11) constituencies.

- 5.14 On Dr. Anamzoya's part, there was marked consternation underlying his letters addressed to Mr. Kuundaari. The former, understandably, disapproved of the conduct of the latter. This was largely attributable to inexplicable invoices submitted to NDA by A&QS for payment and which were consistently refused by Dr. Anamzoya who demanded the basis for the claims.
- 5.15 Mr. Kuundaari knew fully well that the initial procurement process was scrapped and never completed. And that it had no effect and it was not operable. He was fully aware that the operative regime was the PPA approval of 16 January 2020. He had actual knowledge that the intended forty-one (41) constituencies to be allotted to A&QS under the IPEP for consultancy supervision for constituency specific projects had been reduced to eleven (11) constituencies in the Upper West Region at a total contract sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00), yet he continued to vex NDA by submitting invoices which were inconsistent with the PPA approval and the contractual position of A&QS.
- 5.16 The conduct of Mr. Kuundaari suggested that, as far as he was concerned, the total contract sum and the number of constituencies allotted to A&QS under the PPA approval for NDA's implementation of the IPEP was a fluid proposition and it was in such a state of flux that he could twist and turn anytime to suit his purposes.
- 5.17 Thus, by a letter dated 10 February 2020, Mr. Kuundaari, for reasons unfathomable, submitted what he described as a final list and estimates for IPEP projects of thirteen (13) constituencies on behalf of A&QS for the consideration of NDA. These comprised the eleven (11) constituencies in the Upper West Region and two (2) other constituencies in the Savannah Region – Bole Bamboi and Sawla-Tuna-Kalba. This was so though Mr. Kuundaari had been fully apprised, just two weeks prior, that A&QS had been restricted to an allotment of eleven (11) constituencies in the Upper West Region.
- 5.18 Then came two (2) prominent invoices submitted by Mr. Kuundaari on behalf of A&QS before the exit of Dr. Anamzoya. The first was transmitted by a letter dated 20 April 2020 for pre-contract professional consultancy fees of an amount of Ten Million Six Hundred and Sixty Thousand cedis (GHC10,660,000.00) for inception design of brief report and submission of engineering design,



preparation of drawings, cost estimates and tender documents, with an outstanding amount of Two Million Eight Hundred and Sixty Thousand (GHC2,860,000.00) described as representing tendering and construction supervision of eleven (11) constituencies. Mr. Kuundaari stated the total contract sum or financial position in this invoice as Thirteen Million Five Hundred and Twenty Thousand cedis (GHC13,520,000.00). The stated total contract sum in that invoice was seemingly plucked out of the air by Mr. Kuundaari, without any reference to the actual contractual relationship between NDA and A&QS.

- 5.19 In effect, A&QS was claiming fifty percent (50%) of the sum stated under the cancelled and inoperable October 2019 procurement process. The outlandishness of the demand is quite obvious – in terms of the basis of the claim, the amount claimed, and the quantum of the percentage as pre-contract fees as matched against the would-have-been but cancelled total contract sum.
- 5.20 The second invoice was covered by a letter dated 26 June 2020. It was for pre-contract professional consultancy fee of an amount of Three Million One Hundred and Twenty Thousand cedis (GHC3,120,000.00) for inception design of brief report and submission of engineering design, preparation of drawings, cost estimates and tender documents. This figure was represented as thirty percent (30%) of a total contract sum or total financial position of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00) with a stated outstanding balance of Seven Million Two Hundred and Eighty Thousand cedis (GHC7,280,000.00) described as representing tendering and construction supervision of eleven (11) constituencies. The baselessness of this invoice was also clear, at least, in terms of the stated total contract sum and consultancy fee for eleven (11) constituencies. And there was no apparent reason or justification for the stated total contract sum of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00).
- 5.21 It is recalled that the total contract sum for the eleven (11) constituencies allotted to A&QS under the operative PPA approval of 16 January 2020 was Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00). It is also recalled that the principle for the determination of the total contract sum under NDA's implementation of the IPEP, on a simple mathematical reckoning, was Five Hundred and Twenty Thousand cedis (GHC520,000.00) *per* constituency.
- 5.22 Therefore, the amounts of Ten Million Six Hundred and Sixty Thousand cedis (GHC10,660,000.00) and Two Million Eight Hundred and Sixty Thousand (GHC2,860,000.00) described as representing tendering and construction supervision of eleven (11) constituencies and Thirteen Million Five Hundred and Twenty Thousand cedis (GHC13,520,000.00) described as total contract sum or



total financial position appearing in the 20 April 2020 invoice; and the amounts of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00) as total contract sum or total financial position and Seven Million Two Hundred and Eighty Thousand cedis (GHC7,280,000.00) as tendering and construction supervision of eleven (11) constituencies stated in the 26 June 2020 invoice were totally alien and had no reference whatsoever to the actual contractual relationship between NDA and A&QS.

- 5.23 This is because the entire arrangement before the 16 January 2020 PPA approval neither became operational nor had effect. No contract was lawfully awarded and no contract was executed prior to that regime. Consequently, the claimed amount of Ten Million Six Hundred and Sixty Thousand cedis (GHC10,660,000.00) in the 20 April 2020 invoice was unsupportable. And even if the arrangement before the award and execution of a contract is to be countenanced, the pre-contract work would be reckoned and factored into the total contract sum in respect of the eleven (11) constituencies and not outside of that province as a stand-alone payable fee.
- 5.24 Then again, the prevailing PPA approval was clear on the total contract sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00), and no stretch of the legal or financial imagination could extend the total contract sum to Ten Million Four Hundred Thousand cedis (GHC10,400,000.00) as claimed by A&QS in the 26 June 2020 invoice, alleged pre-contract work notwithstanding.
- 5.25 Further, the claimed outstanding amount of Seven Million Two Hundred and Eighty Thousand cedis (GHC7,280,000.00) stated as representing tendering and construction supervision of eleven (11) constituencies was simply a disingenuous creation by Mr. Kuundaari and nothing more. A simple arithmetic division of Seven Million Two Hundred and Eighty Thousand cedis (GHC7,280,000.00) divided over Five Hundred and Twenty Thousand cedis (GHC520,000.00) *per* constituency would result in the allotment of fourteen (14) constituencies to A&QS – three (3) more than the actual number. It is instructive that Mr. Kuundaari captured the correct number of eleven (11) constituencies on the invoice, and yet he still contrived to pad the figure up above Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00).
- 5.26 The claimed total financial position or contract sum of Thirteen Million Five Hundred and Twenty Thousand cedis (GHC13,520,000.00) and the amount of Two Million Eight Hundred and Sixty Thousand (GHC2,860,000.00) described as representing tendering and construction supervision of eleven (11) constituencies in the 20 April 2022 invoice are another fantastic creation by Mr.



Kuundaari. Those figures cannot be applied to or referenced by any construct in the contractual relationship between NDA and A&QS to render them sensible.

- 5.27 Mr. Kuundaari's submission of the invoices was borne of mischief. The invoices were the building blocks of a carefully staged design to directly and indirectly influence the public procurement process to obtain an unfair advantage in the award of a procurement contract by NDA to A&QS under the IPEP.
- 5.28 It seems that none of the invoices submitted by A&QS was honoured during the tenure of Dr. Anamzoya since he did not appear to be satisfied with that company's responses to his queries as to the basis of the invoicing. However, unbeknownst to Dr. Anamzoya, a chain of events, which culminated in Mr. Kpebu's complaint and this investigation, had been set in motion in August 2019 by a letter authored by Mr. Engmen and addressed to Mr. Kuundaari – before Dr. Anamzoya took office in December 2019. The quest to get the scheme effected was actively pursued during Dr. Anamzoya's tenure. It was only a question of whether he would give his assent, knowingly or unknowingly. Dr. Anamzoya suspected that something untoward was afoot. And that must have informed his spirited opposition to the invoices submitted by Mr. Kuundaari on behalf of A&QS. Dr. Anamzoya was standing in the way of the design, though it appears he may not have fully grasped its scope to effectively quash it. As things stood, the enterprise to rig the public procurement system under NDA's implementation of the IPEP in favour of A&QS by bloating the total contract price was very much alive at the time of Dr. Anamzoya's departure. It merely required a willing Chief Executive to get it executed.
- 5.29 A three-member interim committee was put in charge of NDA for a short period after Dr. Anamzoya's exit. The Authority did not appear to have a stabilised management and this stage was marked by seeming uneventfulness in respect of the subject of the investigation, though A&QS kept up its demands for payment.
- 5.30 Mr. Kuundaari followed up the 26 June 2020 invoice with another invoice dated 27 May 2021 on behalf of A&QS for post contract consultancy services for the implementation of projects under the IPEP at an agreed pre-contract fee of Seven Million Four Hundred and Eighty-Eight Thousand cedis (GHC7,488,000.00) less previous payment of Three Million One Hundred and Twenty Thousand cedis (GHC3,120,000.00) and an amount payable of Four Million Three Hundred and Sixty-Eight Thousand cedis (GHC4,368,000.00). Yet again, no such arrangement or agreement was produced by Mr. Kuundaari.



- 5.31 Mr. Sumaila Abdul-Rahman took over as Acting Chief Executive of NDA on 2 August 2021. He inherited the unpaid contested invoices of A&QS. Mr. Abdul-Rahman's headship of NDA appeared to normalise the relationship between NDA and A&QS. However, the thaw in the hitherto icy relationship between the two entities that characterised Dr. Anamzoya's tenure appeared so only because of Mr. Abdul-Rahman's uncritical readiness to accede to the demands of A&QS and two of his top officers – Mr. Stephen Yir-eru Engmen, the Deputy Chief Executive in charge of Operations and Mr. Patrick Seidu, the Deputy Chief Executive in charge of Finance and Administration.
- 5.32 Under Mr. Abdul-Rahman, the incidents of the contractual relationship between NDA and A&QS suddenly became fuzzy and things went awry. Mr. Abdul-Rahman, with the tacit support and recommendations of Mr. Engmen and Mr. Seidu, approved the 26 June 2020 invoice for payment.
- 5.33 A careful examination of the Government of Ghana Payment Voucher to A&QS on the Government Integrated Financial Management System (GIFMIS) platform and the VAT and NHIL invoice submitted by A&QS shows that the amount of Four Million Three Hundred and Sixty-Eight Thousand cedis (GHC4,368,000.00) claimed in the 27 May 2021 invoice is a bit deceptive. The amount claimed and approved was actually Five Million Two Hundred and Eight Thousand Eight Hundred and Forty cedis (GHC5,208,840.00). The amount of Four Million Three Hundred and Sixty-Eight Thousand cedis (GHC4,368,000.00) is stated on the interim payment certificate to A&QS. After a deduction of the relevant taxes, the amount to be paid to A&QS was Four Million Five Hundred and Thirty-Seven Thousand Four Hundred and Seventy-Eight cedis Forty pesewas (GHC4,537,478.40).
- 5.34 Upon the approval on the GIFMIS platform, the amount of Five Million Two Hundred and Eight Thousand Eight Hundred and Forty cedis (GHC5,208,840.00) was charged against the approved NDA's 2022 CAPEX budget.
- 5.35 By claiming on behalf of A&QS a total contract sum or total financial position of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00) with a stated outstanding balance of Seven Million Two Hundred and Eighty Thousand cedis (GHC7,280,000.00) in the 26 June 2020 invoice, which also found its way in the 27 May 2021 invoice, Mr. Kuundaari was knowingly demanding an amount of Four Million Six Hundred and Eighty Thousand cedis (GHC4,680,000.00) in excess of the total contract sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00), which was approved by PPA and at which A&QS was contracted by NDA.



- 5.36 A&QS persistently claimed pre-contract fees on the ground that it had undertaken pre-contractual works on forty-one (41) constituencies in the form of site surveys, designs, drawings and estimates and that that bundle of work was handed over to the four (4) other consulting entities. A&QS was emboldened in its claim by a letter authored by Mr. Engmen in August 2019 and titled – *Consultancy Services for the Design and Supervision of Construction Infrastructure Works and Engineering Services Required for New Construction and Renovation of Facilities in the Northern Development Zone of Ghana – Lot 1: Letter of Acceptance*. This letter was written prior to NDA’s 29 August 2019 request for approval to PPA. It was dated 12 August 2019 and addressed to the Director, A&QS and to the attention of Mr. Kuundaari. In the letter, Mr. Engmen purportedly accepted, on behalf of NDA, an offer from A&QS for consultancy services for the design and supervision of construction infrastructure works and engineering services under the IPEP.
- 5.37 In the letter, Mr. Engmen assured A&QS that PPA had approved the procurement of A&QS for the project and he requested the company to mobilise and take all necessary steps toward the commencement of the contract. Mr. Engmen further advised A&QS that contract documents would be finalised for execution within thirty (30) days from the receipt of the letter, whereupon the company would be invited to sign the formal agreement.
- 5.38 It seems that the date of issuance stated on the 12 August 2019 letter authored by Mr. Engmen is a typing error. This is because there is a reference in the letter to a negotiation between NDA and A&QS which is stated to have occurred on 21 August 2019. If that is so, then the letter must have been written later in time. In the ordinary circumstances of mankind, it would have been impossible for the negotiation on 21 August 2019 to have pre-dated 12 August 2019. Therefore, it seems then that either the letter was misdated or that the negotiation referred to in the body of the letter was misdated. It is more likely that the authoring of the letter and the negotiation referred to in the letter occurred on the same date – either on 12 August 2019 or on 21 August 2019. And the misdating was simply an error of turning mirror numbers.
- 5.39 Whatever be the case, Mr. Engmen certainly wrote that letter and transmitted it to A&QS before an application was made by NDA for PPA approval of the procurement of A&QS under the IPEP. And it was also before NDA awarded a contract to A&QS and certainly before a contract between the two entities was executed. On that reckoning, Mr. Engmen had contrived, without authority and without warrant, to accept on behalf of NDA, an offer from A&QS for consultancy services for the design and supervision of construction



infrastructure works and engineering services under the IPEP. There was no authorisation by his superior for this act.

- 5.40 In effect, Mr. Engmen knowingly circumvented the procurement process, since he was fully aware that PPA had not approved the procurement of A&QS at the time he wrote and transmitted the letter. And it was also clear to Mr. Kuundari that there was no contract between NDA and A&QS at the time. At best, there was only a promise of a contract in the future. However, Mr. Engmen's letter had created glaringly unlawful opportunities for the recipient and Mr. Kuundaari took unconscionable advantage of the situation.
- 5.41 In Mr. Kuundaari's estimation, A&QS had been awarded a contract by NDA for consultancy work under the IPEP in August 2019, which was duly subsequently executed, in respect of forty-one (41) constituencies in the Upper West, Upper East Regions and parts of the Northern Region for a total contract sum of Twenty-One Million Three Hundred and Twenty Thousand cedis (GHC21,320,000.00). And that Dr. Anamzoya had unilaterally abrogated the contract in January 2020 and had restricted A&QS to eleven (11) constituencies in the Upper West Region. In his reckoning, A&QS had already done work in respect of all the forty-one (41) constituencies comprising drawings, designs and estimates, and that the only unperformed aspect of the contract at the time was just supervision. In his outlook, NDA and A&QS subsequently signed a contract with a face value of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00), being pre-contract work for thirty (30) constituencies at Four Million Six Hundred and Eighty Thousand cedis (GHC4,680,000.00) and supervision for the eleven (11) constituencies at Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00).
- 5.42 Mr. Kuundaari's stance is highly disingenuous and absolutely unsupported by the evidence to any degree. A&QS could not and did not produce evidence of pre-contractual works it purportedly carried out for NDA beyond the approved full contractual sum in the PPA letter of 16 January 2020. In any case, the consulting fee for preparatory to supervision work was not worked outside the PPA approved total contract sum, as Mr. Kuundaari's invoices on behalf of A&QS suggested. Indeed, the contracts of the other four (4) consulting entities incorporated drawings, designs and inception reports (which were preparatory to supervision work) in the total contract sum approved by PPA. Then again, the other four (4) consulting entities showed that they performed the preparatory to supervision work (including site surveys, designs, drawings and estimates) on their own and that they were not handed or shown any such claimed prior work done by A&QS. The evidence shows that the drawings and designs of all the consulting entities were collated and harmonized for uniformity.



- 5.43 If Mr. Kuundaari felt so certain and so strongly that A&QS had been shortchanged by NDA through a unilateral abrogation of contract to the detriment of A&QS, then the recourse would have been a legal action for relief. Instead, Mr. Kuundaari chose to sidestep the public procurement process and to rig the public procurement payment system.
- 5.44 It was the torrid insistence by Mr. Kuundaari that there was an enforceable contract between NDA and A&QS before 28 January 2020, the persistence of his claims for fees for pre-contractual work outside the scope of the approved total contract sum, and the non-production of supporting evidence which irked Dr. Anamzoya and which found exasperated expression in his correspondence with Mr. Kuundaari.
- 5.45 Mr. Abdul-Rahman, Mr. Engmen and Mr. Seidu, in their various capacities, actions, and positions, pushed through and approved or contributed to cause the approval of the 26 June 2020 and the 27 May 2021 invoices for payment, without lawful authority. By their acts, the three (3) men pushed through for approval and/or approved payment to A&QS of the amounts of Three Million One Hundred and Twenty Thousand cedis (GHC3,120,000.00) and Five Million Two Hundred and Eight Thousand Eight Hundred and Forty cedis (GHC5,208,840.00) totaling Eight Million Three Hundred and Twenty-Eight Thousand cedis Eight Hundred and Forty cedis (GHC8,328,840.00). The approved payments summed up in excess of Two Million Six Hundred and Eight Thousand Eight Hundred and Forty cedis (GHC2,608,840.00) of the total contract sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00) approved by PPA and at which A&QS was contracted by NDA. And in the estimation of Mr. Kuundaari and the three (3) men in charge at NDA, A&QS still had an outstanding amount of Two Million Seventy-One Thousand One Hundred and Sixty cedis (GHC2,071,160.00) payable by NDA.
- 5.46 Mr. Abdul-Rahman and his two deputies were cautioned by relevant staff of NDA that the invoices submitted by Mr. Kuundaari on behalf of A&QS were incompatible with the PPA approved contractual relationship between NDA and A&QS. The Budget Officer, Mr. [REDACTED], who was instructed by Mr. Seidu to initiate the payment processes, was particularly concerned. Upon noticing the inconsistency, he advised that payments to A&QS should be suspended. Mr. Abdul-Rahman and his two deputies ignored Mr. [REDACTED] advice and they pushed through and instructed and/or approved the processing of the payment claims on the GIFMIS platform for payment.
- 5.47 Based on the instructions of his superiors, Mr. [REDACTED] felt compelled to process the claims for payment. However, he decided to implant his own form



of poison-pill in the hope of triggering a detection, along the chain of approval, of the wrongfulness of the payment by intentionally withholding the relevant supporting documents. He anticipated that the non-attachment of the documents would be queried by someone – anyone – in the approval chain and the payments would thus be blocked. Mr. [REDACTED] design remained in hopefulness only. It was not detected.

- 5.48 Mr. Seidu claimed that, upon Mr. [REDACTED] advice, he requested Mr. Abdul-Rahman to halt the payment process. However, Mr. Abdul-Rahman brushed his request aside and he instructed Mr. [REDACTED] to process the invoices for payment. Mr. Seidu could not and did not produce a copy of his claimed request. The fact is, it does not exist. Mr. Seidu was the one who directed and authorised Mr. [REDACTED] to initiate the payment process to the consulting entities, including A&QS. He did not retract his written instruction to Mr. [REDACTED] upon becoming aware that the claims of A&QS outstripped the total contract sum approved by PPA.
- 5.49 Mr. Engmen claimed that the 17 October 2019 PPA approval was employed to temporarily engage A&QS and Associate Beaver Consult and that he witnessed the signing of the contracts between NDA and the two (2) consulting entities on behalf of Dr. Haroun. He further claimed that the contract between NDA and A&QS was later reviewed on 28 January 2020; and that he saw the reviewed contract and the amended PPA approval only after the matter under investigation became public. He sought to deny involvement in the approval process. However, Mr. Engmen's stated recollection of events and the effect of the timeline engagement between NDA and A&QS are fanciful. Further, he was the one who supplied all the impugned documents to Mr. Abdul-Rahman as it appears that after Dr. Anamzoya's exit, the registry of the Chief Executive of NDA was liberated of the documents relevant to the claims by A&QS. Dr. Haroun denied the execution of a contract between NDA and A&QS before the termination of his tenure; and he further added that he did not authorise any person to sign any notification of award letter or any contract on his behalf.
- 5.50 Perhaps Mr. Abdul-Rahman initially appeared ignorant of the actual contractual relationship between NDA and A&QS when he took over the headship of NDA on 2 August 2021 and at the time of the processing of the 26 June 2020 invoice. However, by March 2022, he had become fully apprised of the actual contractual position of the two (2) entities and the 16 January 2020 amended PPA approval had certainly been brought directly to his notice and he had discovered the incompatibility between the invoices submitted by Mr. Kuundaari and the 16 January 2020 PPA approval. Nevertheless, he proceeded to push through and forward the request for payment and he did nothing to recall the approval of the



26 June 2020 invoice. It was only after the matter under investigation became public that Mr. Abdul-Rahman wrote to the Controller and Accountant General to suspend payments to A&QS – by which time it was too late for him to seek to recant and the damage had been done.

- 5.51 Mr. Abdul-Rahman, Mr. Engmen, Mr. Seidu and Mr. Kuundaari based their actions mainly on two (2) documents which they fully well knew were outright sham and egregiously contrary to the PPA approval of 16 January 2020 upon which the contractual relationship between NDA and A&QS was based.
- 5.52 The first document is Mr. Engmen’s seemingly misdated 12 August 2019 letter. It should have been obvious to Mr. Abdul-Rahman and Mr. Seidu that Mr. Engmen had knowingly circumvented the procurement process by authoring that letter. It did not require any special training in legal or procurement processes to come to this realisation but by a cursory reckoning of the timeline of the events leading to the procurement of A&QS by NDA. On this score, it is immaterial that Mr. Abdul-Rahman became involved with NDA two (2) years after the letter was written. Mr. Abdul-Rahman and Mr. Seidu acquired willful blindness by intentionally seeking to keep themselves unaware of the fact that Mr. Engmen’s letter came too early in time and it preceded the application by NDA to PPA for approval for the procurement of NDA and the PPA approval itself, and that it did not justify the approvals of the 26 June 2020 and the 27 May 2021 invoices submitted by Mr. Kuundaari on behalf of A&QS.
- 5.53 If the seemingly misdated 12 August 2019 letter written by Mr. Engmen may be said to exculpate Mr. Kuundaari in the sense that he cannot be held to know the internal workings of NDA and the approval status at PPA of NDA’s application for the procurement of A&QS and that the letter gave him official comfort from NDA for the mobilisation by A&QS to commence work under the IPEP, Mr. Kuundaari is inculpated in the other sense that he knew very well that A&QS had not been awarded a contract as at August 2019 and that the award came in January 2020. He cannot employ the letter as a shield. On the contrary, it can be used as a sword against him. The seemingly misdated 12 August 2019 letter is exactly what it is – a letter, which promised a contract in the future.
- 5.54 The second document upon which Mr. Abdul-Rahman, Mr. Engmen, Mr. Seidu, and Mr. Kuundaari based their actions on was a document masquerading as a contract between NDA and A&QS. This document was attached to both invoices submitted by Mr. Kuundaari.
- 5.55 It appeared that the displeasure of Mr. Kuundaari, following the whittling down of the fortunes of A&QS from forty-one (41) to eleven (11) constituencies, was



incendiary enough to lead him to initially refuse to append his signature to the 28 January 2020 contract on behalf of A&QS after Dr. Anamzoya executed his part. And it appears that he was subsequently impressed upon to sign after the Ministry for Special Development Initiatives tasked a two-member team (comprising the Head of Internal Audit Unit and the Head of Programmes Coordination Unit of the Ministry) to review the documentation in respect of the five (5) consultancy companies procured by NDA.

- 5.56 The document Mr. Kuundaari attached to the 26 June 2020 and the 27 May 2021 invoices was misrepresented and passed off by him to be the contract bearing the date of 28 January 2020 and executed on the same date by Dr. Anamzoya on behalf of NDA and by Mr. Kuundaari on behalf of A&QS by which NDA appointed A&QS as consultant for the implementation of the IPEP in the Upper West Region.
- 5.57 The document has a purported total contract sum of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00) – that is, an amount of Four Million Six Hundred and Eighty Thousand cedis (GHC4,680,000.00) in excess of the total contract sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00) approved by PPA for the procurement of A&QS by NDA under the IPEP. There is absolutely no explanation or justification in the document itself as to the increment of the total contract sum beyond the total amount approved by PPA. And NDA neither sought nor obtained PPA approval for the stated increased contract sum of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00).
- 5.58 Beyond the cover page and the three (3) pages of the contract form following directly from the cover page, every material particular else should have informed Mr. Abdul-Rahman, Mr. Engmen, Mr. Seidu and Mr. Kuundaari, if they were not responsible for creating and producing the impugned document, that the original contract had been substituted with the document in question and that that document had provisions superimposed over that of the original contract to suit the purpose of directly or indirectly influencing the procurement of A&QS by NDA to obtain an unfair advantage for A&QS.
- 5.59 Indeed, Mr. Abdul-Rahman, Mr. Engmen and Mr. Seidu knew fully well that the document attached to the invoices was not the contract signed by Dr. Anamzoya on behalf of NDA and that Mr. Kuundaari's presentation of the document attached to the 26 June 2020 and the 27 May 2021 invoices as their main supporting document was merely the last chip to complete their common design of passing off what was clearly a fictitious document as the original contract. Yet, once again, Mr. Abdul-Rahman, Mr. Seidu, and now joined by Mr. Engmen and



Mr. Kuundaari, acquired incurable willful blindness by intentionally keeping themselves unaware of the ultra-glaring fact that the contract price stated on page 25 of the document is Ten Million Four Hundred Thousand cedis (GHC10,400,000.00), contrary to the PPA approval of 16 January 2020 which stated the prescribed full contract price for the procurement of A&QS at Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00).

- 5.60 Mr. Abdul-Rahman, Mr. Engmen and Mr. Seidu were merely pretending not to have seen what was bone-numbingly obvious, as part of the design by the four (4) men to inflate the full contract price without lawful authority. Thus, the three (3) men at the helm of NDA and the man in charge at A&QS conveniently shut their collective eyes to the fact that there was no application by NDA to PPA and there was no approval by PPA for the procurement of A&QS by NDA under the IPEP for a total contract sum of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00), and that Mr. Kuundaari's reliance on the document and the tacit approval by the three (3) NDA men of that reliance and their non-objection to payments in excess of the amount approved by PPA was a serious violation of the Public Procurement Act, 2003 (Act 663).
- 5.61 Mr. Abdul-Rahman, Mr. Engmen, Mr. Seidu and Mr. Kuundaari also willfully ignored the incongruous fact that the cover page of the document referred to consultancy work under the IPEP in the Upper West Region and yet Appendix A (commencing at page 29 of the document), which deals with the terms of reference, refers to work for the Middle Belt Development Authority and consultancy work in the Middle Zone and not to NDA and consultancy work in the Northern Zone.
- 5.62 Further, Mr. Abdul-Rahman, Mr. Engmen, Mr. Seidu, and Mr. Kuundaari willfully ignored the fact that the full contract price of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00) stated on the document was totally out of place and could not have been in reference to consultancy work for NDA under the IPEP in the Upper West Region, which has eleven (11) constituencies. And that going by the established principle of the consultancy work under NDA's implementation of the IPEP at a contractual sum of Five Hundred and Twenty Thousand cedis (GHC520,000.00) *per* constituency, the stated sum of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00) did not reference eleven (11) constituencies but twenty (20) constituencies.
- 5.63 In effect, Mr. Abdul-Rahman, Mr. Engmen and Mr. Seidu actively pushed through and approved and/or contributed to approve and/or contributed to cause the approval of the claims by A&QS and permitted Mr. Kuundaari to claim a contract sum in respect of twenty (20) constituencies for A&QS though that



company had been procured by NDA and awarded work for the eleven (11) constituencies in the Upper West Region.

- 5.64 The original contract was never retrieved during the investigation. It could not be located in any file or on any platform. However, a Procurement Officer at NDA, Mr. [REDACTED], who was the one who printed the contracts between NDA and the five (5) consulting entities for signature on 28 January 2020, affirmed the known fact that Mr. Kuundaari failed to show up at NDA on that day to append his mark to his name on behalf of A&QS. It appeared, though denied, that Mr. Kuundaari had designated a staff of A&QS to sign on his behalf. If that is so, then Dr. Anamzoya demurred. He insisted on Mr. Kuundaari's signature. After appending his mark to his name, which was witnessed by Mr. [REDACTED], Dr. Anamzoya dispatched the contract for Mr. Kuundaari's signature. Mr. [REDACTED] was emphatic that the appendices of the contract he printed out in respect of A&QS were different in several material respects (including the price schedule and the total contract price) from the document relied upon by Mr. Abdul-Rahman, Mr. Engmen, Mr. Seidu and Mr. Kuundaari.
- 5.65 Mr. Kuundaari and the three (3) men in charge of NDA sought to shroud the origin of the clearly fictitious document in mystery. In the end, no one owned up to it though all the four (4) men pointed to it as the foundation of their actions. While two (2) of the four (4) men pointed to one (1) of their number, that other one (1) of their number pointed to one (1) of the two (2) men who pointed to him as the supplier of copies of the document with the bloated contract sum. Mr. Kuundaari claimed that A&QS did not have a copy of the document bearing the bloated contract sum on file. In his reckoning, sometime after the matter under investigation was first reported in the media, he was invited to the NDA office in Tamale by Mr. Abdul-Rahman for a meeting. And that it was after that meeting that Mr. Abdul-Rahman instructed Mr. Engmen to make a photocopy of that document for him. Thus, he obtained a copy of the document from Mr. Engmen. Mr. Abdul-Rahman also claimed that he got a copy of the document from Mr. Engmen. Mr. Abdul-Rahman's claim was effectively confirmed by Mr. Engmen, who in turn stated that Mr. Kuundaari was the one who furnished NDA with a copy of the document. The counterpointing reflected the eager readiness of the men in question to distance themselves from the clearly fictitious document during the investigation, which evidently was created by one (1) or two (2) of them in furtherance of their design to unlawfully inflate the contract price.
- 5.66 The contracts executed by NDA and the four (4) other consulting entities were recovered and examined during the investigation. The provisions of all the four



(4) contracts match and tally with the PPA approval of 16 January 2020. Only the document produced and relied upon by Mr. Abdul-Rahman, Mr. Engmen, Mr. Seidu, and Mr. Kuundaari as the contract executed between NDA and A&QS deviated, in a very wide manner, from the PPA approval of 16 January 2020. Then again, the payment schedule in the document produced and relied upon by the four (4) men differs considerably from the payment schedules of the contracts between NDA and the four (4) other consulting entities – while the four (4) other payment schedules show consistency and similarity.

- 5.67 Mr. Abdul-Rahman, Mr. Engmen, Mr. Seidu, and Mr. Kuundaari intended their actions to, and their actions did in fact, directly or indirectly influence the procurement process to obtain an unfair advantage to A&QS in the procurement for consultants by NDA under the IPEP by increasing the approved procurement total contract sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00) by an amount of Four Million Six Hundred and Eighty Thousand cedis (GHC4,680,000.00) to an amount of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00) without lawful authority.
- 5.68 Mr. Abdul-Rahman, Mr. Engmen, and Mr. Seidu intended their actions to, and their actions did in fact, directly or indirectly influence the procurement process to obtain an unfair advantage to A&QS in the procurement for consultants by NDA under the IPEP by pushing through and/or approving and/or contributing to approve and/or contributing to cause the approval for payment to A&QS two (2) invoices totaling Eight Million Three Hundred and Twenty-Eight Thousand cedis Eight Hundred and Forty cedis (GHC8,328,840.00) and exceeding the approved procurement total contract sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00) by an amount of Two Million Six Hundred and Eight Thousand Eight Hundred and Forty cedis (GHC2,608,840.00) with a further outstanding amount of Two Million Seventy-One Thousand One Hundred and Sixty cedis (GHC2,071,160.00), without lawful authority.
- 5.69 Mr. Kuundaari intended his actions to, and his actions did in fact, directly and indirectly influence the procurement process to obtain an unfair advantage to A&QS in the procurement for consultants by NDA for consultants under the IPEP by knowingly submitting invoices on behalf of A&QS in excess of the approved procurement total contract sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00) by an amount of Four Million Six Hundred and Eighty Thousand cedis (GHC4,680,000.00), and he succeeded in securing approval for the payment of Eight Million Three Hundred and Twenty-Eight Thousand cedis Eight Hundred and Forty cedis (GHC8,328,840.00), which exceeds the approved procurement total contract sum by an amount of



Two Million Six Hundred and Eight Thousand Eight Hundred and Forty cedis (GHC2,608,840.00) with a further outstanding amount of Two Million Seventy-One Thousand One Hundred and Sixty cedis (GHC2,071,160.00).

- 5.70 Mr. Engmen intended his actions to, and his actions did in fact, directly and indirectly influence the procurement process to obtain an unfair advantage to A&QS in the procurement for consultants by NDA for consultants under the IPEP by purporting, without lawful authority, to accept on behalf of NDA, an offer from A&QS for consultancy services for the design and supervision of construction infrastructure works and engineering services under the IPEP at a time when he was fully aware that NDA had not applied for PPA approval for the procurement of A&QS and PPA had not approved the procurement of A&QS by NDA.

6.0 Directions

- 6.1 On 1 July 2022, the Special Prosecutor directed the Controller and Accountant General to immediately freeze payments to A&QS under NDA's implementation of the IPEP until the close of the investigation. While lifting the directive in principle, the Special Prosecutor advises all public officers in the approval chain to advert their minds to the tenor of the 16 January 2020 PPA approval for the procurement by NDA of A&QS and to ensure value for money.
- 6.2 On the basis of the findings, the Special Prosecutor directs the criminal prosecution of the persons named below for respective breaches of the Public Procurement Act, 2003 (Act 663):

Mr. Sumaila Abdul-Rahman
Chief Executive
Northern Development Authority

Mr. Stephen Yir-eru Engmen
Deputy Chief Executive (Operations)
Northern Development Authority

Mr. Patrick Seidu
Deputy Chief Executive (Finance & Administration)
Northern Development Authority



Mr. Andrew Kuundaari
Chief Executive
A&QS Consortium Limited

7.0 Commendation

- 7.1 The Office of the Special Prosecutor commends the complainant for his public-spiritedness and sense of duty. The Office further commends the lawyers of the various persons who attended the interviews for their professionalism.

A handwritten signature in green ink that reads "Kissi Agyebeng". The signature is written in a cursive, flowing style.

Kissi Agyebeng
Special Prosecutor
The Republic of Ghana
24 January 2023